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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Requesting Comment on Application for Central Withholding Agreement; Directed Withholding and Deposit Verification; IRS Secure Messaging Taxpayer Agreement and Disclosure Authorization to Designated Users

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of information collection; request for comments.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995, the IRS is inviting comments on the information collection request outlined in this notice.

DATES: Written comments should be received on or before **[INSERT DATE 60**

DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER] to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Include “OMB Control No. 1545-2102” in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to Jason Schoonmaker, (801) 620-6008.

SUPPLEMENTARY INFORMATION: The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the impact and minimize the burden of its information collection requirements. Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will

become a matter of public record, and viewable on relevant websites. For this reason, please do not include in your comments information of a confidential nature, such as sensitive personal information. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Title: Application for Central Withholding Agreement; Directed Withholding and Deposit Verification; IRS Secure Messaging Taxpayer Agreement and Disclosure Authorization to Designated Users.

OMB Control Number: 1545-2102.

Form Number: 13920, 13930, 13930-A, and 15410.

Abstract: Form 13930 will be used by an individual who wishes to have a Central Withholding Agreement (CWA). This form instructs the individual on how to make their application for consideration. Internal Revenue Code (IRC) section 1441(a) requires withholding on certain payments of Non-Resident Aliens (NRAs). Section 1.1441-4(b)(3) of the Income Tax Code of Federal Regulations (CFR) provides that the withholding can be considered for adjustment if a CWA is applied for and granted. Form 13930-A is filed by nonresident alien artists and athletes to apply for a CWA if the group's tour income is less than or equal to \$200,000. Form 13920 is filed by withholding agents to verify to IRS that required deposits were made and give the amount of such deposits. Form 15410

is filed by taxpayers or authorized representative to initiate or update enrollment in secure messaging.

Current Actions: Revisions to the form were made to comply with Executive Order 14247, that requires every payment from the IRS to be eligible for direct deposit. The revision to the form is not substantively changing the use of the form or the data being collected. The agency has updated the estimated number of filers based on more recent filing data. Form 13930-A and Form 15410 are being added to the above OMB approval number.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals or households, farms and non-profit institutions.

Estimated Number of Responses: 3,700.

Estimated Time Per Response: 3 hours 31 minutes.

Estimated Total Annual Burden Hours: 13,056.

Dated: March 13, 2026.

Jason M. Schoonmaker,

Tax Analyst.