4831-GV-P]

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice of Information Collection; request for comment.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before [**INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER**] to be assured of consideration.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Spencer W. Clark by e-mailing PRA@treasury.gov, calling (202) 927-5331, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

1. *Title:* Average Area Purchase Price Safe Harbors and Nationwide Purchase Prices under section 143.

OMB Control Number: 1545-1877.

Type of Request: Extension of a currently approved collection.

Description: Revenue Procedure 2025-18 provides issuers of qualified mortgage bonds, as defined in section 143(a) of the Internal Revenue Code (Code), and issuers of mortgage credit certificates, as defined in section 25(c), with (1) the nationwide average purchase price for residences located in the United States, and (2) average area purchase price safe harbors for residences located in statistical areas in each state, the District of Columbia, Puerto Rico, the Northern Mariana Islands, American Samoa, the Virgin Islands, and Guam.

Regulation Project Number: Revenue Procedure 2025-18.

Affected Public: State, Local, and Tribal Governments.

Frequency of Response: On occasion.

Estimated Number of Responses: 60.

Estimated Time per Response: 15 minutes.

Estimated Total Annual Burden Hours: 15.

2. *Title:* Reporting Abusive Tax Promotions or Preparers.

OMB Control Number: 1545-2219.

Type of Request: Extension of a currently approved collection.

Description: Form 14242 is used to document the information necessary to report an abusive tax avoidance scheme. Respondents can be individuals, businesses and tax return preparers.

Form Number: Form 14242.

Affected Public: Business or other for-profit organizations, individuals, not-for-profit institutions, farms, and Federal, state, local or tribal governments.

Frequency of Response: On occasion.

Estimated Number of Respondents: 460.

Estimated Time per Response: 10 minutes.

Estimated Total Annual Burden Hours: 77.

3. *Title:* Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes.

OMB Control Number: 1545-0181.

Type of Request: Extension of a currently approved collection.

Description: Form 4768 permits an executor to request an extension of time to file an U.S. estate (and generation-skipping) tax return and/or to pay the estate (and generation-skipping) taxes in certain cases.

Form Number: Form 4768.

Affected Public: Individuals and business or other for-profit organizations.

Frequency of Response: On occasion.

Estimated Number of Respondents: 18,500.

Estimated Time per Response: 1 hour, 29 minutes.

Estimated Total Annual Burden Hours: 27,565.

4. *Title:* Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual.

OMB Control Number: 1545-0795.

Type of Request: Extension of a currently approved collection.

Description: Compensation paid to a nonresident alien individual in the United States for independent personal services (self-employment) or certain dependent personal services (employee) is generally subject to 30% withholding or graduated rates. However, compensation may be exempt from withholding because of a tax treaty. Form 8233 is used to request exemption from withholding.

Form Number: Form 8233.

Affected Public: Individuals and households.

Frequency of Response: Annually.

Estimated Number of Respondents: 28,650.

Estimated Time per Response: 8 hours, 57 minutes.

Estimated Total Annual Burden Hours: 256,418.

5. *Title:* Electronic Payee Statements.

OMB Control Number: 1545-1729.

Type of Request: Extension of a currently approved collection.

Description: This collection contains final regulations, TD 9114 (published February 18, 2004 (69 FR 7567), relating to the voluntary electronic furnishing of statements on Form W-2, Wage and Tax Statement, under sections 6041 and 6051, and statements on Form 1098-T, Tuition Statement, and Form 1098-E, Student Loan Interest Statement, under section 6050S. These final regulations affect businesses, other for-profit institutions, and eligible educational institutions that wish to furnish these required statements electronically. The regulations will also affect individuals (recipients), principally employees, students, and borrowers, who consent to receive these statements electronically.

Regulatory Project Number: T. D. 9114.

Affected Public: Business or other for-profit organizations.

Frequency of Response: Annually.

Estimated Number of Respondents: 28,449,495.

Estimated Time per Response: 6 minutes.

Estimated Total Annual Burden Hours: 2,844,950.

6. *Title:* IRS Taxpayer Burden Surveys.

OMB Control Number: 1545-2212.

Type of Request: Revision of a currently approved collection.

Description: The IRS Taxpayer Burden Surveys are designed to gather statistically representative data that allows the IRS to provide accurate estimates of taxpayer compliance burden. These surveys also help the IRS understand how and why taxpayer burden changes over time. This is an ongoing survey effort necessary to inform the IRS of the impact of tax law changes and changes in taxpayer behavior, such as use of tax preparation software and services. The survey data is used by the IRS Research, Applied Analytics, and Statistics (RAAS) division to update and validate the IRS Taxpayer Burden Model, which is used to provide estimates for consolidated taxpayer segments.

Affected Public: Individuals and households, Businesses or other for- profit organizations, Not-for-profit organizations.

Frequency of Response: On Occasion.

Estimated Number of Respondents: 201,825.

Estimated Time per Response: 19 minutes.

Estimated Total Annual Burden Hours: 65,226.

7. *Title:* Proceeds of Bonds Used for Reimbursement.

OMB Control Number: 1545-1226.

Type of Request: Extension of a currently approved collection.

Description: This regulation clarifies when the allocation of bond proceeds to reimburse expenditures previously made by an issuer of the bond is treated as an expenditure of the bond proceeds. The issuer must express a reasonable official intent, on or prior to the date of payment, to reimburse the expenditure in order to assure that the reimbursement is not a device to evade requirements imposed by the Internal Revenue Code with respect to tax exempt bonds.

Regulatory Project Number: 26 CFR 1.150-2.

Affected Public: Business or other for-profit organizations.

Frequency of Response: On Occasion.

Estimated Number of Respondents: 2,500.

Estimated Time per Response: 2 hours, 24 minutes.

Estimated Total Annual Burden Hours: 6,000.

8. *Title:* Gas Guzzler Tax.

OMB Control Number: 1545-0242.

Type of Request: Extension of a currently approved collection.

Description: The gas guzzler tax is imposed on the sale, use, or lease by the manufacturer or importer of an automobile of a model type that does not meet certain standards for fuel economy. Automobiles imported for business or personal use are subject to tax. Taxpayers use Form 6197 to compute the gas guzzler tax and report the tax on their quarterly Form 720 tax return. Taxpayers who are not required to file Form 720 quarterly and do not import gas guzzling automobiles in the normal course of their trade or business may be eligible to make a one-time filing of Form 6197 and Form 720. The IRS uses this information to verify computation of the tax and compliance with the law.

Form Number: Form 6197.

Affected Public: Individuals or households, and business or other for-profit organizations.

Estimated Number of Respondents: 385.

Frequency of Response: Quarterly.

Estimated Time per Response: 7 hours, 41 minutes.

Estimated Total Annual Burden Hours: 2,958.

9. *Title:* Information Return of Nontaxable Energy Grants or Subsidized Energy Financing.

OMB Control Number: 1545-0232.

Type of Request: Extension of a currently approved collection.

Description: Internal Revenue Code (IRC) section 6050D requires an information return to be made by any person who administers a Federal, state, or local program providing nontaxable grants or subsidized energy financing. Form 6497 is used for making the information return. The IRS uses the information from the form to ensure that recipients have not claimed tax credits or other benefits with respect to the grants or subsidized financing.

Form Number: Form 6197.

Affected Public: Business or other for-profit organizations, and not-for-profit institutions.

Frequency of Response: Annually.

Estimated Number of Respondents: 250.

Estimated Time per Response: 3 hours, 14 minutes.

Estimated Total Annual Burden Hours: 810.

10. Title: Annual Certification of a Residential Rental Project.

OMB Control Number: 1545-1038.

Type of Request: Extension of a currently approved collection.

Description: Form 8703 is used by the operator of a residential rental project to provide annual information that the IRS will use to determine whether a project continues to be a qualified residential rental project under Internal Revenue Code section 142(d). If so, and certain other requirements are met, bonds issued in connection with the project are considered "exempt facility bonds" and the interest paid on them is not taxable to the recipient.

Form Number: Form 8703.

Affected Public: Business or other for-profit organizations.

Frequency of Response: Annually.

Estimated Number of Respondents: 6,000.

Estimated Time per Response: 12 hours, 47 minutes.

Estimated Total Annual Burden Hours: 76,620.

11. Title: Rules for Certain Rental Real Estate Activities.

OMB Control Number: 1545-2194.

Type of Request: Extension of a currently approved collection.

Description: This revenue procedure grants relief under Section 1.469-9(g) for certain taxpayers to make late elections to treat all interests in rental real estate as a single rental real estate activity.

Regulation Project Number: Revenue Procedure 2011-34.

Affected Public: Individual or Households.

Frequency of Response: Once, Annually.

Estimated Number of Respondents: 2,000.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 1,000.

12. Title: Information reporting requirements in section 6045(e).

OMB Control Number: 1545-1592.

Type of Request: Extension of a currently approved collection.

Description: This revenue procedure sets forth the acceptable form of the written assurances (certification) that a real estate reporting person must obtain from the seller of a principal residence to except such sale or exchange from the information reporting requirements for real estate transactions under section 6045(e)(5) of the Internal Revenue Code.

Regulation Project Number: Revenue Procedure 2007-12.

Affected Public: Business or other for-profit organizations, individuals.

Frequency of Response: On Occasion.

Estimated Number of Respondents: 2,300,000.

Estimated Time per Response: 11 minutes.

Estimated Total Annual Burden Hours: 420,500.

13. Title: Tuition Statement.

OMB Control Number: 1545-1574.

Type of Request: Extension of a currently approved collection.

Description: Section 6050S of the Internal Revenue Code requires eligible education institutions to report certain information regarding tuition payments to the IRS and to students. Form 1098-T has been developed to meet this requirement.

Form Number: Form 1098-T.

Affected Public: Business or other for-profit organizations, and not-for profit institutions.

Frequency of Response: Annually.

Estimated Number of Respondents: 24,762,900.

Estimated Time per Response: 13 minutes.

Estimated Total Annual Burden Hours: 5,368,295.

14. Title: IRA and Trump Account Contribution Information.

OMB Control Number: 1545-0747.

Type of Request: Revision of a currently approved collection.

Description: Form 5498 is used by trustees and issuers to report contributions to, and the fair market value of, an individual retirement arrangement (IRA). The information on the form will be used by IRS to verify compliance with the reporting rules under regulation section 1.408-5 and to verify that the participant in the IRA has made the contribution that supports the deduction taken. The origination of the new Form 5498-TA is to comply with the requirements set forth in Public Law 119-21, Sec.70204 and IRC Section 530A(i) which established Trump Accounts and contribution pilot programs. Form 5498-TA reports contributions, rollovers, basis or investment in the contract, and the fair market value (FMV) of the account for the calendar year shown on the form and is furnished by the trustee of the Trump account.

Affected Public: Business or other for-profit organizations.

Frequency of Response: Annually.

Form Number: Form 5498 and 5498-TA.

Form 5498

Estimated Number of Respondents: 153,258,967.

Estimated Time per Response: 25 minutes.

Estimated Total Annual Burden Hours: 62,836,176.

Form 5498-TA

Estimated Number of Respondents: 45,000,000.

Estimated Time per Response: 10 minutes.

Estimated Total Annual Burden Hours: 7,650,000.

Total Estimates

Estimated Total Number of Responses: 198,258,967.

Estimated Total Annual Burden Hours: 70,486,176.

15. Title: Application to Adopt, Change, or Retain a Tax Year.

OMB Control Number: 1545-0134.

Type of Request: Extension of a currently approved collection.

Description: Form 1128 is needed in order to process taxpayers' request to change their tax year. All information requested is used to determine whether the application should be approved. Respondents are taxable and nontaxable entities including individuals, partnerships, corporations, estates, tax-exempt organizations and cooperatives.

Form Number: Form 1128.

Affected Public: Business or other for-profit organizations.

Frequency of Response: On Occasion.

Estimated Number of Respondents: 6,278.

Estimated Time per Response: 23 hours, 43 minutes.

Estimated Total Annual Burden Hours: 148,847.

Authority: 44 U.S.C. 3501 *et seq.*

Spencer W. Clark,

Treasury PRA Clearance Officer.

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