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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Form 8881

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. 1545-1810" in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: View the latest drafts of the tax forms related to the information collection listed in this notice at https://www.irs.gov/draft-tax-forms. Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, 202-317-6009.

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 its 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 be 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: Form 8881 - Credit for Small Employer Pension Plan Startup Costs, Auto-Enrollment, and Military Spouse Retirement Plan.

OMB Control Number: 1545-1810.

Form Number: 8881.

Abstract: Eligible small employers use Form 8881 to claim credits under the Internal Revenue Code sections 45E, 45T, and 45AA. Section 45E provides a credit for qualified start-up costs incurred by an employer in establishing or administering an eligible employer plan, for the retirement-related education of employees with respect to the plan, and for certain employer contributions to an eligible employer plan. Section 45T provides a credit when a qualified employer plan includes an eligible automatic contribution arrangement, as defined in section 414(w)(3). Section 45AA provides a credit to eligible small employers that offer defined contribution plans with specific features that benefit military spouses.

Current Actions: There is no change to the previously approved information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Responses: 66,667.

Estimated Time Per Response: 8 hours, 38 minutes.

Estimated Total Annual Burden Hours: 575,337.

Dated: October 2, 2026

LaNita Van Dyke,

Tax Analyst.

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