

Approved: March 16, 2022.

Ronald J. Durbala,

IRS Tax Analyst.

[FR Doc. 2022-06000 Filed 3-21-22; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request for Form 1041-T

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning Form 1041-T, *Allocation of Estimated Tax Payments to Beneficiaries (Under Code section 643(g))*.

DATES: Written comments should be received on or before May 23, 2022 to be assured of consideration.

ADDRESSES: Direct all written comments to Andrés Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to omb.unit@irs.gov. Please include, "OMB Number: 1545-1020—Public Comment Request Notice" in the Subject line.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to Ronald J. Durbala, at (202) 317-5746, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Allocation of Estimated Tax Payments to Beneficiaries (Under Code section 643(g)).

OMB Number: 1545-1020.

Project Number: Form 1041-T.

Abstract: This form allows a trustee of a trust or an executor of an estate to make an election under Internal Revenue Code section 643(g) to allocate any payment of estimated tax to a beneficiary(ies). The IRS uses the information on the form to determine the correct amounts that are to be

transferred from the fiduciary's account to the individual's account.

Current Actions: Changes to comply with current tax laws and updates in the burden estimates will result in a burden increase of 725 hours. This form is being submitted for renewal purposes only.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 2,381.

Estimated Time per Respondent: 42 min.

Estimated Total Annual Burden Hours: 1,715.

The following paragraph applies to all the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid Office of Management and Budget (OMB) control number.

Books or records relating to a collection of information must be retained if their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Desired Focus of Comments: The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility.
- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used.
- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the information collection request (ICR) for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: March 16, 2022.

Ronald J. Durbala,

IRS Tax Analyst.

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Rulings and Determination Letters

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

ACTION: Notice.

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 (PRA), on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments must be received on or before April 21, 2022.

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 Molly Stasko by emailing PRA@treasury.gov, calling (202) 622-8922, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION: 1. *Title:* Rulings and determination letters.

OMB Control Number: 1545-1522.

Type of Review: Reinstatement with change of a previously approved collection.

Description: This revenue procedure explains how the Service provides advice to taxpayers on issues under the jurisdiction of the Associate Chief Counsel (Corporate), the Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes), the Associate Chief Counsel (Financial Institutions and Products), the Associate Chief Counsel (Income Tax and Accounting), the Associate Chief Counsel (International), the Associate Chief Counsel (Passthroughs and Special Industries), and the Associate Chief Counsel (Procedure and Administration). It explains the forms of

advice and the way advice is requested by taxpayers and provided by the Service.

Form Number: Rev. Proc. 2021–1 and Rev. Proc. 2022–10.

Affected Public: Individuals and households; Businesses or other for-profits.

Estimated Number of Respondents: 3,966.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 3,966.

Estimated Time per Response: 79.88 hours.

Estimated Total Annual Burden Hours: 316,100 hours.

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

Dated: March 17, 2022.

Molly Stasko,

Treasury PRA Clearance Officer.

[FR Doc. 2022–06029 Filed 3–21–22; 8:45 am]

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; VITA/TCE Volunteer Program

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

ACTION: Notice.

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 (PRA), on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments must be received on or before April 21, 2022.

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 Molly Stasko by emailing PRA@treasury.gov, calling (202) 622–8922, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

1. *Title:* VITA/TCE Volunteer Program.

OMB Control Number: 1545–2222.

Type of Review: Revision of a currently approved collection.

Description: The Internal Revenue Service offers free assistance with tax return preparation and tax counseling using specially trained volunteers. The Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs assist seniors and individuals with low to moderate incomes, those with disabilities, and those for whom English is a second language.

Current Actions: There is a change in the paperwork burden previously approved by OMB. The agency has requested to add Forms 13977, 13978, and 14335 to this collection and has updated the form to meet 508 compliance. The information on the form can only be submitted to the IRS at <https://www.irs.gov/individuals/irs-tax-volunteers>. This process is part of Link and Learn (a self-paced e-learning for the Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) program).

Form Number: IRS Forms 8653, 8654, 13206, 13715, 13977, 13978, 14204, 14310 and 14335.

Affected Public: Individuals and Households.

Estimated Number of Respondents: 34,100.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 49,100.

Estimated Time per Response: 21 minutes.

Estimated Total Annual Burden Hours: 17,034.

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

Dated: March 17, 2022.

Molly Stasko,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Proposed Collection; Comment Request; Assessment of Fees on Large Bank Holding Companies and Nonbank Financial Companies

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

ACTION: Notice.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other federal agencies to comment on the proposed information collections

listed below, in accordance with the Paperwork Reduction Act of 1995.

DATES: Written comments must be received on or before May 23, 2022.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, by the following method:

- *Federal E-rulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments. Refer to Docket Number TREAS–DO–2022–0006 and the specific Office of Management and Budget (OMB) control number 1505–0245.

FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained from Tonya Burton by emailing FRFAssessments@treasury.gov, calling (202) 927–8172, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION: Title:

Assessment of Fees on Large Bank Holding Companies and Nonbank Financial Companies.

OMB Control Number: 1505–0245.

Type of Review: Revision of a currently approved collection.

Description: The Financial Research Fund (FRF) Preauthorized Payment Agreement form will collect information with respect to the final rule (31 CFR part 150) on the assessment of fees on large bank holding companies and nonbank financial companies supervised by the Federal Reserve Board to cover the expenses of the FRF.

Form: TD F 105.1.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 17.

Frequency of Response: Once.

Estimated Total Number of Annual Responses: 17.

Estimated Time per Response: 15 minutes.

Estimated Total Annual Burden Hours: 4.25 hours.

Request for Comments: Comments submitted in response to this notice will be summarized and included in the request for Office of Management and Budget approval. All comments will become a matter of public record. 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