

Last name	First name	Middle name/initials
ZHANG .....	SHUTING.	
ZHANG .....	YAN .....	MIN
ZHANG .....	JUN.	
ZHENG .....	YAQIN.	
ZHOU .....	KEVIN.	
ZHOU .....	LULU.	
ZIENKIEWICZ .....	ANDREW .....	PETERE
ZINN .....	ANAT.	
ZIPPLIESS .....	HANS .....	FRANK
ZIPPLIESS .....	RAMONA.	
ZISSERSON .....	BENJAMIN .....	MICHAEL
ZIVNY .....	JOSEPH .....	ANDRE
ZUCK .....	AUDREY .....	ABRAHAM
ZUEGER .....	DORIS .....	VERENA

Dated: July 25, 2022.

**Steven B. Levine,**

Manager, Team 1940, CSDC—Compliance Support, Development & Communications, LB&I: WEIIC: IIC: T4.

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**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

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

**AGENCY:** Departmental Offices, 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 August 29, 2022 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](http://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 Melody Braswell by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622–1035, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

### SUPPLEMENTARY INFORMATION:

#### Internal Revenue Service

1. *Title:* Railroad Retirement Tax Act (Forms CT–1 and CT–1X).

*OMB Number:* 1545–0001.

*Type of Review:* Revision of a currently approved collection.

*Abstract:* Form CT–1 is used by railroad employers to report taxes imposed by the Railroad Retirement Tax Act (RRTA) and claim eligible employer tax credits. The IRS uses the information to ensure that the employer has paid the correct tax. Form CT–1X is used to correct previously filed Forms CT–1.

*Form Number:* Forms CT–1 and CT–1X.

*Affected Public:* Businesses or other for-profit organizations, not-for-profit institutions, and state, local or tribal governments.

*Estimated Number of Responses:* 2,400.

*Estimated Time per Respondent:* 26 hours, 5 minutes.

*Estimated Total Annual Burden Hours:* 62,589.

2. *Title:* Supplemental Income and Loss.

*OMB Number:* 1545–1972.

*Type of Review:* Extension of a currently approved collection.

*Form Number:* Schedule E (Form 1040).

*Abstract:* Pursuant to Internal Revenue Code (IRC) section 6012(b) and Treasury Regulations section 1.6012–3, fiduciaries file tax returns for estates and trusts using Form 1041. Filers of Form 1041 use Schedule E (Form 1040) to report income and loss from rental real estate, royalties, partnerships, S corporations, estates, trusts, and residual interests in real estate mortgage investment conduits (REMICs).

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Responses:* 832,395.

*Estimated Time per Respondent:* 9 hours, 56 minutes.

*Estimated Total Annual Burden Hours:* 8,274,006.

3. *Title:* Alternative Motor Vehicle Credit.

*OMB Number:* 1545–1998.

*Type of Review:* Extension of a currently approved collection.

*Form Number:* 8910.

*Description:* Taxpayers will file Form 8910 to claim the credit for certain alternative motor vehicles placed in service during the tax year. The credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit. Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. They can report the credit directly on line 1r in Part 111 of form 3800.

*Current Actions:* Extension of a currently approved collection.

*Affected Public:* Individuals or households, Business or other for-profit organizations, Not-for-profit institutions, farms, Federal Government and State, Local or Tribal Government.

*Estimated Number of Responses:* 22,183.

*Estimated Time per Response:* 5 hours, 56 minutes.

*Estimated Total Annual Burden Hours:* 131,543 hours.

4. *Title:* Reducing Tax Burden on America’s Taxpayers.

*OMB Number:* 1545–2009.

*Type of Review:* Extension of a currently approved collection.

*Form Number:* 1325–A.

*Abstract:* The IRS Office of Taxpayer Burden Reduction (TBR) needs the taxpaying public’s help to identify meaningful taxpayer burden reduction opportunities that impact a large number of taxpayers. This form should be used to refer ideas for reducing

taxpayer burden to the TBR for consideration and implementation.

*Current Actions:* There is no change to the form or burden at this time.

*Affected Public:* Individuals or households, Business or other for-profit organizations, non-profit institutions, farms, Federal Government, State, local or tribal governments.

*Estimated Number of Respondents:* 250.

*Estimated Time per Respondent:* 15 minutes.

*Estimated Total Annual Burden Hours:* 62 hours.

**5. Title:** Revocation of Election filed under I.R.C. 83(b).

*OMB Number:* 1545–2018.

*Form Number:* Rev. Proc. 2006–31.

*Abstract:* This revenue procedure sets forth the procedures to be followed by individuals who wish to request permission to revoke the election they made under section 83(b).

*Type of Review:* Extension of a currently approved collection.

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

*Estimated Number of Respondents:* 200.

*Estimated Time per Respondent:* 2 hours.

*Estimated Total Annual Burden Hours:* 400.

**6. Title:** Obligations principally secured by an interest in real property.

*OMB Number:* 1545–2110.

*Form Number:* TD 9463.

*Abstract:* This collection covers final regulations under section 1.860G–2 that expand the list of permitted loan modifications to include certain modifications that are often made to commercial mortgages. The collection of information in this regulation is in section 1.860G–2(b)(7). To establish that the 80-percent test is met at the time of modification, the servicer must obtain an appraisal or some other form of commercially reasonable valuation (the appraisal requirement). This information is required to show that modifications to mortgages permitted will not cause the modified mortgage to cease to be a qualified mortgage.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 375.

*Estimated Time per Respondent:* 8 hrs.

*Estimated Total Annual Burden Hours:* 3,000.

**7. Title:** Election of Investment Tax Credit In lieu of Production Tax Credit; Coordination With Department of

Treasury Grants for Specified Energy Property in Lieu of Tax Credits.

*OMB Number:* 1545–2145.

*Notice Number:* 2009–52.

*Abstract:* This notice provides a Abstract of the procedures that taxpayers will be required to follow to make an irrevocable election to take the investment tax credit for energy property under § 48 of the Internal Revenue Code in lieu of the production tax credit under § 45. This election was created by the American Recovery and Reinvestment Act of 2009, H.R. 1, 123 STAT. 115 (the Act), which was enacted on February 17, 2009. This notice includes information about election procedures and the documentation required to complete the election. The notice also discusses the coordination of this irrevocable election with an election to take a Department of Treasury grant for specified energy property.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses and other for-profit organizations.

*Estimated Number of Respondents:* 100.

*Estimated Time per Respondent:* 1 hour.

*Estimated Total Annual Burden Hours:* 100 hours.

**8. Title:** Application for Group or Pooled Trust Ruling.

*OMB Number:* 1545–2166.

*Form Number:* Form 5316.

*Abstract:* Group/pooled trust sponsors file this form to request a determination letter from the IRS for a determination that the trust is a group trust arrangement as described in Rev. Rul. 81–100, 1981–1 C.B. 326 as modified and clarified by Rev. Rul. 2004–67, 2004–28 I.R.B. 28, as modified by Rev. Rul. 2011–1, 2011–2, I.R.B. 251, and as modified by Rev. Rul. 2014–24, 2014–37 I.R.B. 529.

*Type of Review:* Revision of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Responses:* 200.

*Estimated Time per Respondent:* 14 hours, 6 minutes.

*Estimated Total Annual Burden Hours:* 2,820.

**9. Title:** Miscellaneous Information.

*OMB Number:* 1545–0115.

*Form Number:* 1099–MISC.

*Abstract:* Form 1099–MISC is used by payers to report payments of \$600 or more of rents, prizes and awards, medical and health care payments, nonemployee compensation, and crop insurance proceeds, \$10 or more of royalties, any amount of fishing boat proceeds, certain substitute payments,

golden parachute payments, and an indication of direct sales of \$5,000 or more.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 99,447,800.

*Estimated Time per Respondent:* 18 minutes.

*Estimated Total Annual Burden Hours:* 30,828,818.

**10. Title:** Credit for Federal Tax Paid on Fuels.

*OMB Number:* 1545–0162.

*Form Number:* Form 4136.

*Abstract:* Internal Revenue Code section 34 allows a credit for federal excise tax paid on certain fuel uses. This form is used to figure the amount of the income tax credit. The data is used to verify the validity of the claim for the type of nontaxable or exempt use.

*Type of Review:* Extension of a currently approved collection.

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

*Estimated Number of Responses:* 2,140.

*Estimated Time per Respondent:* 37 hours, 23 minutes.

*Estimated Total Annual Burden Hours:* 80,015.

**11. Title:** Tax on Lump-Sum Distributions (From Qualified Plans of Participants Born Before January 2, 1936).

*OMB Number:* 1545–0193.

*Form Number:* Form 4972.

*Abstract:* Form 4972 is used to figure the tax on a qualified lump-sum distribution you received in the tax year using the 20 percent capital gain election, the 10-year tax option, or both. These are special formulas used to figure a separate tax on the distribution that may result in a smaller tax than if you reported the taxable amount of the distribution as ordinary income.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals or households.

*Estimated Number of Responses:* 5,601.

*Estimated Time per Respondent:* 4 hrs. 24 min.

*Estimated Total Annual Burden Hours:* 24,644.

**12. Title:** Election to Postpone Determination as To Whether the Presumption Applies That an Activity Is Engaged in for Profit.

*OMB Number:* 1545–0195.

*Form Number:* 5213.

*Abstract:* Section 183 of the Internal Revenue Code allows taxpayers to elect

to postpone a determination as to whether an activity is entered into for profit or is in the nature of a nondeductible hobby. The election is made on Form 5213 and allows taxpayers 5 years (7 years for breeding, training, showing, or racing horses) to show a profit from an activity.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 3,541.

*Estimated Time per Respondent:* 47 minutes.

*Estimated Total Annual Burden Hours:* 2,762 hours.

**13. Title:** Installment Sale Income.

*OMB Number:* 1545-0228.

*Form Number:* Form 6252.

*Abstract:* Internal Revenue Code section 453 provides that if real or personal property is disposed of at a gain and at least one payment is to be received in a tax year after the year of sale, the income is to be reported in installments, as payment is received. Form 6252 provides for the computation of income to be reported in the year of sale and in years after the year of sale. It also provides for the computation of installment sales between certain related parties required by Code section 453(e).

*Type of Review:* Extension of a currently approved collection.

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

*Estimated Number of Respondents:* 521,898.

*Estimated Time per Respondent:* 3 hrs., 4 min.

*Estimated Total Annual Burden Hours:* 1,597,008.

**14. Title:** Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns.

*OMB Number:* 1545-0233.

*Form Number:* 7004.

*Abstract:* Form 7004 is used by corporations and certain nonprofit institutions to request an automatic extension of time to file their income tax returns. The information is needed by IRS to determine whether Form 7004 was timely filed so as not to impose a late filing penalty in error and also to ensure that the proper amount of tax was computed and deposited.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses or other for-profit organizations and non-profit institutions.

*Estimated Number of Respondents:* 1,818,037.

*Estimated Time per Respondent:* 6 hr., 46 min.

*Estimated Total Annual Burden Hours:* 12,326,291.

**15. Title:** Certificate of Payment of Foreign Death Tax.

*OMB Number:* 1545-0260.

*Form Number:* 706-CE.

*Abstract:* Form 706-CE is used by the executors of estates to certify that foreign death taxes have been paid so that the estate may claim the foreign death tax credit allowed by Internal Revenue Code section 2014. The information is used by IRS to verify that the proper credit has been claimed.

*Type of Review:* Extension of a previously approved collection.

*Affected Public:* Individual or households.

*Estimated Number of Responses:* 2,250.

*Estimated Time per Response:* 1 hour, 44 minutes.

*Estimated Total Annual Burden Hours:* 3,870 hours.

**16. Title:** At-Risk Limitations.

*OMB Number:* 1545-0712.

*Form Number:* Form 6198.

*Abstract:* Internal Revenue Code section 465 requires taxpayers to limit their at-risk loss to the lesser of the loss or their amount at risk. Form 6198 is used by taxpayers to determine their deductible loss and by the IRS to verify the amount deducted.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Estates, trusts, and not-for-profit organizations.

*Estimated Number of Responses:* 26,451.

*Estimated Time per Respondent:* 3 hours, 58 minutes.

*Estimated Total Annual Burden Hours:* 105,010.

**17. Title:** Material Advisor Disclosure Statement.

*OMB Number:* 1545-0865.

*Form Numbers:* 8918.

*Abstract:* Internal Revenue Code (IRC) 6111 requires a sub-set of promoters called "material advisors" to disclose information about the promotion of certain types of transactions called "reportable transactions." Material advisors to any reportable transaction must disclose certain information about the reportable transaction by filing a Form 8918 with the IRS. Material advisors who file a Form 8918 will receive a reportable transaction number from the IRS. Material advisors must provide the reportable transaction number to all taxpayers and material advisors for whom the material advisor acts as a material advisor. Form 8918 has been redesigned with 2D Barcodes Placed on Page 4, which will be

submitted with the rest of the form. 2D Barcodes are capable of capturing a vast amount of information, relieving material advisors of the need to submit attachments to ensure all required information is provided.

*Type of Review:* Revision of a currently approved collection.

*Affected Public:* Business or other for-profit organizations and individuals or households.

*Estimated Number of Respondents:* 2,279.

*Estimated Time per Respondent:* 16 hrs., 30 minutes.

*Estimated Total Annual Burden Hours:* 37,627.

**18. Title:** Return of Excise Tax on Undistributed Income of Regulated Investment Companies.

*OMB Number:* 1545-1016.

*Form Number:* 8613.

*Abstract:* Form 8613 is used by regulated investment companies to compute and pay the excise tax on undistributed income imposed under Internal Revenue Code section 4982. IRS uses the information to verify that the correct amount of tax has been reported.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses or other for-profit organizations.

*Estimated Number of Respondents:* 1,500.

*Estimated Time per Respondent:* 11 hours, 53 minutes.

*Estimated Total Annual Burden Hours:* 17,820 hours.

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

*OMB Number:* 1545-1020.

*Form 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.

*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.

**20. Title:** Recapture of Low-Income Housing Credit.

*OMB Number:* 1545-1035.

*Form Number:* 8611.

*Abstract:* IRC section 42 permits owners of residential rental projects

providing low-income housing to claim a credit against their income tax. If the property is disposed of or if it fails to meet certain requirements over a 15-year compliance period and a bond is not posted, the owner must recapture on Form 8611 part of the credits taken in prior years.

*Type of Review:* Extension of a currently approved collection.

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

*Estimated Number of Respondents:* 100.

*Estimated Time per Respondent:* 9 hours, 33 minutes.

*Estimated Total Annual Burden Hours:* 956.

**21. Title:** Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests.

*OMB Number:* 1545-1060.

*Form Number:* 8288-B.

*Abstract:* Section 1445 of the Internal Revenue Code requires transferees to withhold tax on the amount realized from sales or other dispositions by foreign persons of U.S. real property interests. Code sections 1445(b) and (c) allow the withholding to be reduced or eliminated under certain circumstances. Form 8288-B is used to apply for a withholding certificate from IRS to reduce or eliminate the withholding required by Code section 1445.

*Current Actions:* There are no changes being made to the form at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations and individuals or households.

*Estimated Number of Respondents:* 508.

*Estimated Time per Respondent:* 5 hrs., 45 minutes.

*Estimated Total Annual Burden Hours:* 2,926 hours.

**22. Title:** TD 8400—Taxation of Gain or Loss from Certain Nonfunctional Currency Transactions (Section 988 Transactions).

*OMB Number:* 1545-1131.

*Form Number:* TD 8400.

*Abstract:* This document contains previously approved final regulations regarding the taxation of gain or loss from certain foreign currency transactions under Internal Revenue Code (IRC) section 988 and applies to taxpayers engaging in such transactions. Such gains and losses are characterized as ordinary income or loss. However, under IRC section 988(a)(1)(B), taxpayers may elect to characterize exchange gain or loss on certain transactions as capital gain or loss. Treasury Regulations section 1.988-3(b) provides the procedure for making the

election. Under IRC section 988(c)(1)(D)(ii), taxpayers may elect to have regulated futures contracts and certain options (which generally are not subject to section 988) treated as section 988 transactions. Treasury Regulations sections 1.988-1(a)(7)(iii) and (iv) provide the procedure for making that election. Under IRC section 988(c)(1)(E)(iii), a qualified fund may elect out of section 988 with respect to certain financial transactions. Treasury Regulations section 1.988-1(a)(8)(iv) provides the procedure for making that election. Under IRC section 988(d), taxpayers may receive special treatment allowing integration with respect to certain borrowings and property if the transactions are properly identified. The identification rules are in Treasury Regulations sections 1.988-5(a)(8), 1.988-5(b)(3), and 1.988-5(c)(2). Treasury Regulations section 1.988-2(a)(2)(v) allows an accrual basis taxpayer to make an election that provides special translation rules regarding the purchase and sale of stock or securities traded on an established securities market. Treasury Regulations section 1.988-2(b)(2)(iii)(B) provides an election allowing the translation of interest income and expense using a spot accrual convention.

*Current Actions:* There is no change to the existing collection.

*Type of Review:* Extension of a currently approved collection.

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

*Estimated Number of Responses:* 5,000.

*Estimated Time per Respondent:* 40 minutes.

*Estimated Total Annual Burden Hours:* 3,333.

**23. Title:** Section 6662—Imposition of the Accuracy-Related Penalty.

*OMB Number:* 1545-1426.

*Form Number:* TD 8656.

*Abstract:* These regulations provide guidance on the accuracy-related penalty imposed on underpayments of tax caused by substantial and gross valuation misstatements as defined in Internal Revenue Code sections 6662(e) and 6662(h). Under section 1.6662-6(d) of the regulations, an amount is excluded from the penalty if certain requirements are met and a taxpayer maintains documentation of how a transfer price was determined for a transaction subject to Code section 482.

*Current Actions:* There is no changes in the paperwork burden previously approved by OMB.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated annual recordkeeping burden hours:* Section 482 is 125 hours and Section 6662(e) is 20,000 hrs.

*Estimated annual burden time per recordkeeper:* Section 482 is 15 minutes and Section 6662(e) is 8-15 hours.

*Estimated Number of Respondents:* Section 482 is 500 recordkeepers and Section 6662 (e) is 2000 recordkeepers.

**24. Title:** Conduit Arrangements Regulations.

*OMB Number:* 1545-1440.

*Form Number:* T.D. 8611.

*Abstract:* This regulation provides rules that permit the district director to recharacterize a financing arrangement as a conduit arrangement. The recharacterization will affect the amount of U.S. withholding tax due on financing transactions that are part of the financing arrangement. This regulation affects withholding agents and foreign investors who engage in multi-party financing arrangements.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 1,000.

*Estimated Time per Respondent:* 10 minutes.

*Estimated Total Annual Burden Hours:* 10,000 hours.

**25. Title:** Empowerment Zone Employment Credit.

*OMB Number:* 1545-1444.

*Form Number:* Form 8844.

*Abstract:* Employers who hire employees who live and work in one of the eleven designated empowerment zones can receive a tax credit for the first \$15,000 of wages paid to each employee. Employers use Form 8844 to claim the empowerment zone and renewal community employment credit.

*Current Actions:* There is no change in the paperwork burden previously approved by the Office of Management and Budget (OMB). This form is being submitted for renewal purposes only.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations, individuals or households, farms and not-for-profit institutions.

*Estimated Number of Respondents:* 25.

*Estimated Time per Respondent:* 6 hrs., 33 min.

*Estimated Total Annual Burden Hours:* 158.

26. *Title:* Savings Incentive Match Plan for Employees of Small Employers (SIMPLE)

*OMB Number:* 1545–1502.

*Form Number:* Form 5304–SIMPLE, Form 5305–SIMPLE, and Notice 98–4.

*Abstract:* Form 5304–SIMPLE is a model SIMPLE IRA agreement that was created to be used by an employer to permit employees who are not using a designated financial institution to make salary reduction contributions to a SIMPLE IRA described in *Internal Revenue Code section 408(p)*. Form 5305–SIMPLE is also a model SIMPLE IRA agreement, but it is for use with a designated financial institution. Notice 98–4 provides guidance for employers and trustees regarding how they can comply with the requirements of Code section 408(p) in establishing and maintaining a SIMPLE IRA, including information regarding the notification and reporting requirements under Code section 408.

*Current Actions:* There are no changes to the forms at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations not-for-profit institutions, and individuals. Estimated Number of Respondents: 600,000.

*Estimated Time per Respondent:* 3 hours, 31 minutes.

*Estimated Total Annual Burden Hours:* 2,113,000.

27. *Title:* Entity Classification Election.

*OMB Number:* 1545–1516.

*Form Number:* 8832.

*Abstract:* An eligible entity that chooses not to be classified under the default rules or that wishes to change its current classification must file Form 8832 to elect a classification.

*Current Actions:* There are no changes being made to the form at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses and other for-profit organizations, Farms.

*Estimated Number of Responses:* 5,000.

*Estimated Time per Response:* 7 hours, 10 minutes.

*Estimated Total Annual Burden Hours:* 35,900 hours.

28. *Title:* Long-Term Care and Accelerated Death Benefits.

*OMB Number:* 1545–1519.

*Form Number:* Form 1099–LTC.

*Abstract:* Under the terms of IRC sections 7702B and 101(g), qualified long-term care and accelerated death benefits paid to chronically ill individuals are treated as amounts received for expenses incurred for medical care. *IRC section 6050Q*

requires the payer to report all such benefit amounts, specifying whether or not the benefits were paid in whole or in part on a per diem or other periodic basis without regard to expenses. Form 1099–LTC is used if any long-term care benefits, including accelerated death benefits are paid. Payers include insurance companies, governmental units, and viatical settlement providers.

*Current Actions:* There is no change to the existing collection. However, the estimated number of responses has increased based on the most current filing data.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations, and governments.

*Estimated Number of Respondents:* 3,000.

*Estimated Time per Respondent:* 13 minutes.

*Estimated Total Annual Burden Hours:* 94,438.

29. *Title:* Changes in Corporate Control and Capital Structure.

*OMB Number:* 1545–1814.

*Form Number:* 1099–CAP.

*Abstract:* A corporation whose control was acquired or who underwent a substantial change in capital structure uses Form 1099–CAP if it determines the shareholders may have to recognize gain from the cash, stock, or other property they received in exchange for the corporation's stock.

*Current Actions:* There are no changes being made to the form at this time. However, the agency is updating the estimated number of responses based on the most recent filing data.

*Type of Review:* Revision of a currently approved collection.

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

*Estimated Number of Respondents:* 114.

*Estimated Time per Respondent:* 11 minutes.

*Estimated Total Annual Burden Hours:* 21 hours.

30. *Title:* Disclosure of Returns and Return Information to Designee of Taxpayer.

*OMB Number:* 1545–1816.

*Regulation Project Number:* TD 9054, as amended by TD 9618.

*Abstract:* Under section 6103(a), returns and return information are confidential unless disclosure is otherwise authorized by the Code. Section 6103(c), as amended in 1996 by section 1207 of the Taxpayer Bill of Rights II, *Public Law 104–168* (110 Stat. 1452), authorizes the IRS to disclose returns and return information to such person or persons as the taxpayer may designate in a request for or consent to

disclosure, or to any other person at the taxpayer's request to the extent necessary to comply with a request for information or assistance made by the taxpayer to such other person.

Disclosure is permitted subject to such requirements and conditions as may be prescribed by regulations. With the amendment in 1996, Congress eliminated the longstanding requirement that disclosures to designees of the taxpayer must be pursuant to the written request or consent of the taxpayer.

*Current Actions:* There are no changes to the regulation that would affect burden. However, the agency is updating the estimated number of responses based on recent collection data.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals or households, business or other not-for-profit institutions, farms, and Federal, state, local or tribal governments.

*Estimated Number of Respondents:* 9,000.

*Estimated Time per Respondent:* 12 minutes.

*Estimated Total Annual Burden Hours:* 1,800 hours.

31. *Title:* Excise Tax on Structured Settlement Factoring Transactions.

*OMB Number:* 1545–1826.

*Project Number:* Form 8876.

*Abstract:* Form 8876 is used to report structured settlement transactions and pay the applicable excise tax.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

*Type of Review:* Extension of a currently approved collection.

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

*Estimated Number of Respondents:* 100.

*Estimated Time per Respondent:* 5 hrs., 36 min.

*Estimated Total Annual Burden Hours:* 560.

32. *Title:* Systemic Advocacy Issue Submission.

*OMB Number:* 1545–1832.

*Form Number:* 14411.

*Abstract:* Systemic Advocacy Issue Submission Form, is an optional use form for taxpayers (individual and business), tax professionals, trade and business associations, etc. to submit systemic problems. These problems may pertain to experiences with the Internal Revenue Service's processes procedures or make legislative recommendations.

*Current Actions:* There are no changes to the existing collection.

*Type of Review:* Extension of a previously approved collection.

*Affected Public:* Business or other for-profit organizations, individuals, not-for-profit institutions, farms, Federal, State, Local or Tribal governments.

*Estimated Number of Responses:* 420.

*Estimated Time Per Response:* 48 minutes.

*Estimated Total Annual Burden Hours:* 336 hours.

*33. Title:* LKE (Like-Kind Exchanges) Auto Leasing Programs.

*OMB Number:* 1545–1834.

*Revenue Procedure Number:* 2003–39.

*Abstract:* Revenue Procedure 2003–39 provides safe harbors for certain aspects of the qualification under § 1031 of certain exchanges of property pursuant to LKE Programs for federal income tax purposes.

*Current Actions:* There are no changes being made to the revenue procedure at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 8,600.

*Estimated Average Time per Respondent:* 1 hour.

*Estimated Total Annual Burden Hours:* 8,600.

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

**Melody Braswell,**

*Treasury PRA Clearance Officer.*

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## DEPARTMENT OF VETERANS AFFAIRS

### Solicitation of Nominations for Appointment to the Advisory Committee on Cemeteries and Memorials

**ACTION:** Notice.

**SUMMARY:** The Department of Veterans Affairs (VA), National Cemetery Administration (NCA), is seeking nominations of qualified candidates to be considered for appointment as a member of the Advisory Committee on Cemeteries and Memorials (herein-after in this section referred to as “the Committee”).

**DATES:** Nominations of qualified candidates are being sought to fill upcoming vacancies on the Committee.

Nominations for membership on the Committee must be received **no later than 5 p.m. EST on August 30, 2022.**

**ADDRESSES:** All nominations should be mailed to C/O Faith Hopkins, Department of Veterans Affairs, National Cemetery Administration, 810 Vermont Ave. NW, (40A1), Washington, DC 20420, or faxed to (202) 273–6709.

**FOR FURTHER INFORMATION CONTACT:** Ms. Faith Hopkins, National Cemetery Administration, Department of Veterans Affairs, 810 Vermont Ave. NW, (40A1), Washington, DC 20420, telephone (202) 603–4499. A copy of Committee charter and list of the current membership can be obtained by contacting Ms. Hopkins or by accessing the website managed by NCA at: [http://www.cem.va.gov/cem/about/advisory\\_committee.asp](http://www.cem.va.gov/cem/about/advisory_committee.asp).

**SUPPLEMENTARY INFORMATION:** In carrying out the duties set forth, the Committee responsibilities include:

(1) Advising the Secretary on VA’s administration of burial benefits and the selection of cemetery sites, the erection of appropriate memorials, and the adequacy of Federal burial benefits;

(2) Providing to the Secretary and Congress periodic reports outlining recommendations, concerns, and observations on VA’s delivery of these benefits and services to Veterans;

(3) Meeting with VA officials, Veteran Service Organizations, and other stakeholders to assess the Department’s efforts in providing burial benefits and outreach on these benefits to Veterans and their dependents;

(4) Undertaking assignments to conduct research and assess existing burial and memorial programs; to examine potential revisions or expansion of burial and memorial programs and services; and to provide advice and recommendations to the Secretary based on this research.

*Authority:* The Committee is authorized by 38 U.S.C. 2401 to provide advice to the Secretary of VA with respect to the administration of VA national cemeteries, soldiers’ lots and plots, which are the responsibility of the Secretary, the erection of appropriate memorials and the adequacy of Federal burial benefits. The Secretary shall determine the number, terms of service, and pay and allowances of members of the Committee appointed by the Secretary, except that a term of service of any such member may not exceed three years. The Secretary may reappoint any such member for additional terms of service.

*Membership Criteria and Qualification:* NCA is requesting nominations for upcoming vacancies on the Committee. The Committee is composed of up to twelve members and several ex-officio members.

The members of the Committee are appointed by the Secretary of Veteran Affairs from the general public, including but not limited to:

(1) Veterans or other individuals who are recognized authorities in fields pertinent to the needs of Veterans;

(2) Veterans who have experience in a military theater of operations;

(3) Recently separated service members;

(4) Officials from Government, non-Government organizations (NGOs) and industry partners in the provision of memorial benefits and services, and outreach information to VA beneficiaries.

To the extent possible, the Secretary seeks members who have diverse professional and personal qualifications, including but not limited to prior military experience and military deployments, experience working with Veterans, and experience in large and complex organizations, and subject matter expertise in the areas described above. We ask that nominations include information of this type so that VA can ensure diverse Committee membership.

#### *Requirements for Nomination*

*Submission:* Nominations should be typed (one nomination per nominator). Nomination package should include:

(1) A letter of nomination that clearly states the name and affiliation of the nominee, the basis for the nomination (*i.e.*, specific attributes which qualify the nominee for service in this capacity), and a statement from the nominee indicating the willingness to serve as a member of the Committee;

(2) The nominee’s contact information, including name, mailing address, telephone numbers, and email address;

(3) The nominee’s curriculum vitae; and

(4) A summary of the nominee’s experience and qualifications relative to the membership considerations described above.

Individuals selected for appointment to the Committee shall be invited to serve a two-year term. Committee members will receive a stipend for attending Committee meetings, including per diem and reimbursement for travel expenses incurred.