

DEPARTMENT OF TRANSPORTATION**Federal Motor Carrier Safety Administration**

[Docket No. FMCSA–2024–0208]

Notice of Review of Guidance

AGENCY: Federal Motor Carrier Safety Administration (FMCSA), Department of Transportation (DOT).

ACTION: Regulatory guidance; notice of review of guidance; extension of comment period.

SUMMARY: The Federal Motor Carrier Safety Administration (FMCSA) extends the comment period for its August 13, 2024, notice of review of guidance requesting public comment identifying and providing input on existing guidance documents that are good candidates for revision or rescission. FMCSA extends the comment period for 14 days until September 26, 2024.

DATES: The comment period for the notice of review of guidance published August 13, 2024, at 89 FR 65968, is extended. Comments should be received on or before September 26, 2024. FMCSA will consider late-filed comments as part of this review to the extent practicable.

FOR FURTHER INFORMATION CONTACT: Ms. Anna Winkle, Attorney-Advisor, Office of Chief Counsel, FMCSA, 1200 New Jersey Ave. SE, Washington, DC 20590–0001; 202–366–5257; anna.winkle@dot.gov.

SUPPLEMENTARY INFORMATION:**I. Public Participation and Request for Comments**

Instructions and additional information concerning submitting comments may be viewed under the **ADDRESSES** heading and in section I of the **SUPPLEMENTARY INFORMATION** heading in the August 13, 2024, notice of review of guidance at 89 FR 65968–65969.

II. Background

FMCSA published a notice of review of guidance on August 13, 2024, with a comment deadline of September 12, 2024 (89 FR 65968). That notice sought written input from the public on all FMCSA guidance documents that are good candidates for revision or rescission as part of its regular review of guidance documents under Section 5203(c) of the Fixing America's Surface Transportation Act. The public was encouraged to identify guidance documents that: (1) are inconsistent or unclear; (2) may not be conducive to uniform or consistent enforcement; or (3) are no longer necessary.

On August 26, 2024, CVSA filed a comment requesting a 60-day extension of the comment period (<https://www.regulations.gov/comment/FMCSA-2024-0208-0007>). CVSA notes that 30 days is not an adequate amount of time to provide substantive, meaningful feedback to the agency on the more than 1,300 individual guidance documents in FMCSA's Guidance Portal. While granting a two-week extension to the comment period, FMCSA notes that public comments on any FMCSA guidance document may be provided at any time.¹

The comment period for the notice of review of guidance is scheduled to close on September 12, 2024. FMCSA believes it is in the public interest to allow for public comment for an extended period. Accordingly, FMCSA extends the comment period for all comments on FMCSA's existing guidance documents for 14 days, until September 26, 2024.

Larry W. Minor,

Associate Administrator, Office of Policy.

[FR Doc. 2024–20596 Filed 9–10–24; 8:45 am]

BILLING CODE 4910–EX–P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****Quarterly Publication of Individuals Who Have Chosen To Expatriate: Correction**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction notice.

SUMMARY: This document contains corrections to a publication of the Quarterly Publication Of Individuals Who Have Chosen To Expatriate in accordance with IRC Section 6039G of the Health Insurance Portability and Accountability Act (HIPAA) of 1996, as amended that was published in the **Federal Register** on January 29, 2024.

FOR FURTHER INFORMATION CONTACT: Steven B. Levine 737–800–7543 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The publication of the Quarterly Publication Of Individuals Who Have Chosen To Expatriate for the fourth quarter of 2023 is required by IRC

¹ As stated on the homepage of FMCSA's Guidance Portal (<https://www.fmcsa.dot.gov/guidance>), “[t]o comment on any guidance document, or to request issuance, reconsideration, modification, or rescission of any guidance document, please identify the guidance document in your request and send it to: FMCSAguidance@dot.gov.”

section 6039G of the Health Insurance Portability and Accountability Act (HIPAA) of 1996, as amended, is the subject of this correction is under section 6039(G) of the Internal Revenue Code.

Correction of Publication

Accordingly, FR Doc. 2024–01648, the publication of the Quarterly Publication Of Individuals Who Have Chosen To Expatriate for the fourth quarter of 2023, appearing on page 5606 in the **Federal Register** on Monday, January 29, 2024, is corrected on page 5606, in the third column, the sixth through eighth lines of the first partial paragraph are corrected to read “whom the Secretary received information during the quarter ending December 31, 2023. For purposes of”.

Oluwafunmilayo A. Taylor,

Chief, Publications and Regulations Section, Associate Chief Counsel, (Procedure and Administration).

[FR Doc. 2024–20543 Filed 9–10–24; 8:45 am]

BILLING CODE P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****Proposed Collection; Requesting Comments on Tax-Exempt Organization Forms**

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 general 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. The IRS is soliciting comments concerning forms used by tax-exempt organizations. See Appendix A for a list of forms, schedules, and related attachments.

DATES: Written comments should be received on or before November 12, 2024 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. 1545–0047 in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to Martha Brinson

(202) 317-5753, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at Martha.R.Brinson@irs.gov.

SUPPLEMENTARY INFORMATION: These are forms used by tax-exempt organizations. These include Forms 990, 990-EZ, 990-N, 990-PF, 990-T, and related forms and schedules tax-exempt organizations attach to their returns (see appendix-A to this notice). In addition, there are numerous Treasury Decisions and guidance documents that are covered by the burden estimate provided in this notice. See appendix B for a list.

Tax Compliance Burden

Tax compliance burden is defined as the time and money taxpayers spend to comply with their tax filing responsibilities. Time-related activities include recordkeeping, tax planning, gathering tax materials, learning about the law and what you need to do, and completing and submitting the return. Out-of-pocket costs include expenses such as purchasing tax software, paying a third-party preparer, and printing and postage. Tax compliance burden does not include a taxpayer’s tax liability, economic inefficiencies caused by sub-

optimal choices related to tax deductions or credits, or psychological costs.

Proposed PRA Submission to OMB

Title: U.S. Tax-Exempt Organization Return

OMB Number: 1545-0047.

Form Numbers: Forms 990, 990-EZ, 990-N, 990-PF, 990-T, and all other related forms, schedules, and attachments. (see appendix-A to this notice).

Abstract: These forms and schedules are used to determine that tax-exempt organizations fulfill the operating conditions within the limitations of their tax exemption. The data is also used for general statistical purposes.

Current Actions: There have been changes in IRS guidance documents and regulations related to various forms approved under this approval package during the past year. There have been additions of forms included in this approval package. It is anticipated that these changes will have an impact on the overall burden and cost estimates requested for this approval package, however these estimates were not finalized at the time of release of this notice. These estimated figures are

expected to be available by the release of the 30-day comment notice from OMB. This approval package is being submitted for renewal purposes.

Type of Review: Revision of a currently approved collection.

Affected Public: Tax-Exempt Organizations.

Preliminary Estimated Number of Respondents: 1,684,600.

Preliminary Estimated Time per Respondent (Hours): 44 hours, 10 minutes.

Preliminary Estimated Total Annual Time (Hours): 74,400,000.

Preliminary Estimated Total Annual Monetized Time (\$): 3,828,000,000.

Preliminary Estimated Total Out-of-Pocket Costs (\$): 1,938,600,000.

Preliminary Estimated Total Monetized Burden (\$): 5,766,600,000.

Note: Total Monetized Burden = Total Out-of-Pocket Costs + Total Monetized Time.

Note: Amounts below are estimates for Fiscal Year (FY) 2025. Reported time and cost burdens are national averages and do not necessarily reflect a “typical case.” Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. Detail may not add due to rounding.

ICB ESTIMATES FOR THE 990 SERIES OF RETURNS AND SUPPORTING FORMS AND SCHEDULES [FY2025]

	FY24	Program change due to adjustment	FY25
Number of Respondents	1,698,500	(13,900)	1,684,600
Burden in Hours	75,500,000	(1,100,000)	74,400,000
Monetized Time Burden	\$3,903,700,000	(\$75,700,000)	\$3,828,000,000
Out-of-Pocket Costs	\$1,978,400,000	(\$39,800,000)	\$1,938,600,000
Total Monetized Burden	\$5,882,100,000	(\$115,500,000)	\$5,766,600,000

The following paragraph applies to all of 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 OMB control number. Books or records relating to a collection of information must be retained as long as 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.

Request for Comments: 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. 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.

Approved: September 4, 2024.

Martha R. Brinson,
Tax Analyst.

Appendix–A

Product	Title
Form T	TIMBER.
1023	Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
1023–EZ	Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
1024	Application for Recognition of Exemption Under Section 501(a).

Product	Title
1024-A	Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code.
1028	Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code.
1116 Sch B	Foreign Tax Carryover Reconciliation Schedule.
1116 Sch C	Foreign Tax Redeterminations.
1116	Foreign Tax Credit.
1120-POL	US Income Tax Return for Certain Political Organizations.
1127	Application for Extension of Time for Payment of Tax Due to Undue Hardship.
1128	Application to Adopt, Change, or Retain a Tax Year.
2220	Underpayment of Estimated Tax by Corporations.
2848	Power of Attorney and Declaration of Representative.
3115	Application for Change in Accounting Method.
3468	Investment Credit.
3800	General Business Credit.
4136	Credit for Federal Tax Paid on Fuels.
4255	Recapture of Investment Credit.
4562	Depreciation and Amortization.
461	Limitation on Business Loss.
4720	Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code.
4797	Sale of Business Property.
5227	Split Interest Trust Information Return.
5471 Sch E	Income, War Profits, and Excess Profits Taxes Paid or Accrued.
5471 Sch G-1	Cost Sharing Arrangement.
5471 Sch H	Current Earnings and Profits.
5471 Sch I-1	Information for Global Intangible Low-Taxed Income.
5471 Sch J	Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation.
5471 Sch M	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons.
5471 Sch O	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock.
5471 Sch P	Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations.
5471 Sch Q	CFC Income by CFC Income Groups.
5471 Sch R	Distributions From a Foreign Corporation.
5471	Information Return of U.S. Persons With Respect to Certain Foreign Corporations.
5578	Annual Certification of Racial Nondiscrimination for a Private School Exempt From Federal Income Tax.
5884-C	Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans.
5884-D	Employee Retention Credit for Certain Tax-Exempt Organizations Affected by Qualified Disasters.
6069	Return of Certain Excise Taxes on Mine Operators, Black Lung Trusts, and Other Persons Under Sections 4951, 4952, and 4953.
6198	At-Risk Limitations.
6497	Information Return of Nontaxable Energy Grants or Subsidized Energy Financing.
7004	Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns.
7203	S Corporation Shareholder Stock and Debt Basis Limitations.
7204	Consent to Extend the Time to Assess Tax Related to Contested Foreign Income Taxes—Provisional Foreign Tax Credit Agreement.
7205	Energy Efficient Commercial Buildings Deduction.
7207	Advanced Manufacturing Production Credit.
7210	Clean Hydrogen Production Credit.
7213	Nuclear Power Production Credit.
7217	Distributions From a Partnership of Property With Partner Basis Adjustments.
7218	Clean Fuel Production Credit.
8038	Information Return for Tax-Exempt Private Activity Bond Issues.
8038-B	Information Return for Build America Bonds and Recovery Zone.
8038-CP	Return for Credit Payments to Issuers of Qualified Bonds.
8038-CP Schedule A	Specified Tax Credit Bonds Interest Limit Computation.
8038-G	Information Return for Tax-Exempt Governmental Bonds.
8038-GC	Information Return for Small Tax-Exempt Governmental Bond Issues, Leases, and Installment Sales.
8038-R	Request for Recovery of Overpayments Under Arbitrage Rebate Provisions.
8038-T	Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate.
8038-TC	Information Return for Tax Credit Bonds and Specified Tax Credit Bonds.
8282	Donee Information Return.
8283	Noncash Charitable Contributions.
8283-V	Payment Voucher for Filing Fee Under Section 170(f)(13).
8328	Carryforward Election of Unused Private Activity Bond Volume Cap.
8330	Issuer's Quarterly Information Return for Mortgage Credit Certificates (MCCs).
8453-TE	Tax Exempt Entity Declaration and Signature for Electronic Filing.
8453-X	Political Organization Declaration for Electronic Filing of Notice of Section 527 Status.
8621	Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund.
8718	User Fee for Exempt Organization Determination Letter Request.
8824	Like-Kind Exchanges.
8826	Disabled Access Credit.
8835	Renewable Electricity Production Credit.
8838	Consent to Extend the Time to Assess Tax Under Section 367—Gain Recognition Agreement.
8865 Sch G	Statement of Application of the Gain Deferral Method under Section 721(c).
8865 Sch H	Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721(c).
8865 Sch K-1	Partner's Share of Income Deductions Credits, etc.

Product	Title
8865 Sch K-2	Partners' Distributive Share Items—International.
8865 Sch K-3	Partner's Share of Income, Deductions, Credits, etc.—International.
8865 Sch O	Transfer of Property to a Foreign Partnership.
8865 Sch P	Acquisitions, Dispositions, and Changes of Interest in a Foreign Partnership.
8865	Return of U.S. Persons with Respect to Certain Foreign Partnerships.
8866	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method.
8868	Application for Automatic Extension of Time To File an Exempt Organization Return.
8870	Information Return for Transfers Associated With Certain Personal Benefit Contracts.
8871	Political Organization Notice of Section 527 Status.
8872	Political Organization Report of Contributions and Expenditures.
8879-TE	IRS e-file Signature Authorization for a Tax Exempt Entity.
8886	Reportable Transaction Disclosure Statement.
8886-T	Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction.
8899	Notice of Income From Donated Intellectual Property.
8911	Alternative Fuel Vehicle Refueling Property Credit.
8911 Sch A	Alternative Fuel Vehicle Refueling Property.
8933	Carbon Oxide Sequestration Credit.
8933 Sch A	Disposal or Enhanced Oil Recovery Owner Certification.
8933 Sch B	Disposal Operator Certification.
8933 Sch C	Enhanced Oil Recovery Operator Certification.
8933 Sch D	Recapture Certification.
8933 Sch E	Election Certification.
8933 Sch F	Utilization Certification.
8936	Clean Vehicle Credit.
8940	Request for Miscellaneous Determination.
8941	Credit for Small Employer Health Insurance Premiums.
8949	Sales and Other Dispositions of Capital Assets.
8976	Notice of Intent to Operate Under Section 501(c)(4).
8995	Qualified Business Income Deduction Simplified Calculation.
8995-A Schedule A	Specified Service Trades or Businesses.
8995-A Schedule B	Aggregation of Business Operations.
8995-A Schedule C	Loss Netting and Carryforward.
8995-A Schedule D	Special Rules for Patrons of Agricultural or Horticultural Cooperatives.
8995-A	Qualified Business Income Deduction.
926	Return by a U.S. Transferor of Property to a Foreign Corporation.
970	Application to Use LIFO Inventory Method.
990	Return of Organization Exempt From Income Tax Under Section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations).
990 Schedule A	Public Charity Status and Public Support.
990 Schedule B	Schedule of Contributors.
990 Schedule C	Political Campaign and Lobbying Activities.
990 Schedule D	Supplemental Financial Statements.
990 Schedule E	Schools.
990 Schedule F	Statement of Activities Outside the United States.
990 Schedule G	Supplemental Information Regarding Fundraising or Gaming Activities.
990 Schedule H	Hospitals.
990 Schedule I	Grants and Other Assistance to Organizations, Governments, and Individuals in the United States.
990 Schedule J	Compensation Information.
990 Schedule K	Supplemental Information on Tax-Exempt Bonds.
990 Schedule L	Transactions With Interested Persons.
990 Schedule M	Noncash Contributions.
990 Schedule N	Liquidation, Termination, Dissolution, or Significant Disposition of Assets.
990 Schedule O	Supplemental Information to Form 990 or 990-EZ.
990 Schedule R	Related Organizations and Unrelated Partnerships.
990-EZ	Short Form Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations).
990-N	Form 990-N Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ.
990-PF	Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation.
990-T	Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e)).
990-T Schedule A	Unrelated Business Taxable Income From an Unrelated Trade or Business.
990-W	Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations (and on Investment Income for Private Foundations).

Appendix-B

Guidance	Title/description
Announcement 2004-38	Election of Alternative Deficit Reduction Contribution.
Announcement 2004-43	Election of Alternative Deficit Reduction Contribution.

Guidance	Title/description
Notice 2002–27	IRA Required Minimum Distribution Reporting.
Notice 2004–59	Plan Amendments Following Election of Alternative Deficit Reduction Contribution.
Notice 2005–41	Guidance Regarding Qualified Intellectual Property Contributions.
Notice 2006–105	Extension of Election of Alternative Deficit Reduction Contribution.
Notice 2006–107	Diversification Requirements for Qualified Defined Contribution Plans Holding Publicly Traded Employer Securities.
Notice 2006–109	Interim Guidance Regarding Supporting Organizations and Donor Advised Funds.
Notice 2007–70	Charitable Contributions of Certain Motor Vehicles, Boats, and Airplanes. Reporting requirements under Sec. 170(f)(12)(D).
Notice 2008–113	Relief and Guidance on Corrections of Certain Failures of a Nonqualified Deferred Compensation Plan to Comply with § 409A(a) in Operation.
Notice 2009–26	Build America Bonds and Direct Payment Subsidy Implementation.
Notice 2009–31	Election and Notice Procedures for Multiemployer Plans under Sections 204 and 205 of WRERA.
Notice 2010–6	Relief and Guidance on Corrections of Certain Failures of a Nonqualified Deferred Compensation Plan to Comply with § 409A(a).
Notice 2010–80	Modification to the Relief and Guidance on Corrections of Certain Failures of a Nonqualified Deferred Compensation Plan to Comply with § 409A(a).
Notice 2011–43	Transitional Relief under Internal Revenue Code § 6033(j) for Small Organizations.
Notice 2012–48	Tribal Economic Development Bonds.
Notice 2014–4	Interim Guidance Regarding Supporting Organizations.
Notice 2015–83	Tribal Economic Development Bonds: Use of Volume Cap for Draw-down Loans.
Notice 2017–9	De Minimis Error Safe Harbor to the I.R.C. §§ 6721 and 6722 Penalties.
Notice 2021–56	Standards that an LLC must Satisfy to be Exempt.
Notice 2023–38	Domestic Content Bonus Credit Guidance under Sections 45, 45Y, 48, and 48E.
Notice 2024–9	Statutory Exceptions to Phaseout Reducing Elective Payment Amounts for Applicable Entities if Domestic Content Requirements are Not Satisfied.
Notice 2024–41	Expansion of Applicable Projects for Safe Harbor in Notice 2023–38 and New Elective Safe Harbor to Determine Cost Percentages for Adjusted Percentage Rule.
Notice 97–45	Highly Compensated Employee Definition.
Publication 1075	Tax Information Security Guidelines for Federal, State and Local Agencies.
Publication 4839	Annual Form 990 Filing Requirements for Tax-Exempt Organizations (Forms 990, 990–EZ, 990–PF, 990–BL and 990–N (e-Postcard)).
Revenue Procedure 80–27	Group exemption letters.
Revenue Procedure 98–19	Exceptions to the notice and reporting requirements of section 6033(e)(1) and the tax imposed by section 6033(e)(2).
Revenue Procedure 2004–15	Waivers of Minimum Funding Standards.
Revenue Procedure 2008–62 and 2017–55	Substitute Mortality Tables for Single Employer Defined Benefit Plans.
Revenue Procedure 2009–43	Revocation of Elections by Multiemployer Defined Benefit Pension Plans to Freeze Funded Status under section 204 of WRERA.
Revenue Procedure 2010–52	Extension of the Amortization Period for Plan Sponsor of a Multiemployer Pension Plan.
Revenue Procedure 2014–11	Procedures for reinstating the tax-exempt status of organizations that have had their tax-exempt status automatically revoked under section 6033(j)(1) of the Internal Revenue Code (“Code”) for failure to file required Annual Returns or notices for three consecutive years.
Revenue Procedure 2014–40	Procedures for applying for and for issuing determination letters on the exempt status under § 501(c)(3) of the Internal Revenue Code (Code) using Form 1023–EZ, Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
Revenue Procedure 2014–55	Election Procedures and Information Reporting with Respect to Interests in Certain Canadian Retirement Plans.
Revenue Procedure 2015–21	Rulings and determination letters.
Revenue Procedure 2016–27	Application Procedures for Approval of Benefit Suspensions for Certain Multiemployer Defined Benefit Pension Plans under § 432(e)(9).
Revenue Procedure 2017–43	Application Procedures for Approval of Benefit Suspensions for Certain Multiemployer Defined Benefit Pension Plans under § 432(e)(9).
Revenue Procedure 2017–57	Procedures for Requesting Approval for a Change in Funding Method.
Revenue Procedure 2018–4	Updating Procedures for Guidance on Matters Under IRS TE/GE Division.
Revenue Procedure 2018–38	Returns by exempt organizations and returns by certain non-exempt organizations.
Revenue Procedure 2021–37	Pre-Approved Pension Plans.
Revenue Procedure 2021–48	Examination of returns and claims for refund, credit or abatement; determination of correct tax liability.
Revenue Procedure 2022–14	List of Automatic Changes.
Revenue Procedure 2023–1	Rulings and Determination Letters.
Revenue Procedure 2023–4	Types of Advice Available to Taxpayers.
Revenue Procedure 2023–24	Changes in Accounting Periods and in Methods of Accounting.
Revenue Procedure 2023–38	Domestic Content Bonus Credit Guidance under Sections 45, 45Y, 48, and 48E.
Revenue Procedure 2024–5	Rulings and Determination Letters.
Revenue Procedure 2024–23	Changes in Accounting Periods and in Methods of Accounting.
Revenue Ruling 2000–35	Automatic Enrollment in Section 403(b) Plans.
TD 7845	Inspection of Applications for Tax Exemption and Applications for Determination Letters for Pension and Other Plans.
TD 7852	Registration Requirements with Respect to Debt Obligations.
TD 7898	Employers Qualified Educational Assistance Programs.
TD 7952	Indian Tribal Governments Treated As States For Certain Purposes.
TD 8002	Substantiation of Charitable Contributions.
TD 8019	Public Inspection of Exempt Organization Return.

Guidance	Title/description
TD 8033	Tax Exempt Entity Leasing.
TD 8069	Qualified Conservation Contributions.
TD 8073	Effective Dates and Other Issues Arising Under the Employee Benefit Provisions of the Tax Reform Act of 1984.
TD 8086	Election for \$10 Million Limitation on Exempt Small Issues of Industrial Development Bonds; Supplemental Capital Expenditure Statements (LR-185-84 Final).
TD 8124	Time and Manner of Making Certain Elections Under the Tax Reform Act of 1986.
TD 8357	Certain cash or deferred arrangements (CODAs) and employee and matching contributions under employee plans.
TD 8376	Qualified Separate Lines of Business.
TD 8396	Regulations relating to a bank's determination of worthlessness of a debt.
TD 8400	Taxation of Gain or Loss from Certain Nonfunctional Currency Transactions (Section 988 Transactions).
TD 8476	Arbitrage Restrictions on Tax-Exempt Bonds.
TD 8540	Final regulations relating to the valuation of annuities, interests for life or terms of years, and remainder or reversionary interests.
TD 8619	Final regulations relating to eligible rollover distributions from tax-qualified retirement plans and section 403(b) annuities.
TD 8635	Nonbank Trustee Net Worth Requirements.
TD 8690	Deductibility, Substantiation, and Disclosure of Certain Charitable Contributions.
TD 8712	Definition of Private Activity Bonds.
TD 8718	Arbitrage Restrictions on Tax-Exempt Bonds.
TD 8769	Permitted Elimination of Pre-retirement Optional Forms of Benefit.
TD 8791	Guidance Regarding Charitable Remainder Trusts and Special Valuation Rules for Transfers of Interests in Trusts.
TD 8801	Arbitrage Restrictions on Tax-Exempt Bonds.
TD 8802	Certain Asset Transfers to a Tax-Exempt Entity.
TD 8814	Federal Insurance Contributions Act (FICA) Taxation of Amounts Under Employee Benefit Plans.
TD 8816	Roth IRAs.
TD 8861	Private Foundation Disclosure Rules.
TD 8933	Qualified Transportation Fringe Benefits.
TD 8978	Excise Taxes on Excess Benefit Transactions (REG-246256-96).
TD 8987	Required Distributions from Retirement Plans.
TD 9075	Compensation Deferred Under Eligible Deferred Compensation Plans.
TD 9076	Special Rules Under Section 417(a)(7) for Written Explanations Provided by Qualified Retirement Plans After Annuity Starting Dates.
TD 9079	Ten or More Employer Plan Compliance Information.
TD 9083	Golden Parachute Payments.
TD 9088	Compensatory Stock Options Under Section 482.
TD 9092	Split-Dollar Life Insurance Arrangements.
TD 9097	Arbitrage Restrictions Applicable to Tax-Exempt Bonds Issued by State and Local Governments.
TD 9099	Disclosure of Relative Values of Optional Forms of Benefit.
TD 9142	Deemed IRAs in Qualified Retirement Plans.
TD 9169	Retirement plans; Cash or deferred arrangements under section 401(k) and matching contributions or employee contributions under section 401(m) Regulations.
TD 9237	Designated Roth Contributions to Cash or Deferred Arrangements Under Section 401(k).
TD 9324	Designated Roth Contributions Under Section 402A.
TD 9334	Requirement of Return and Time for Filing.
TD 9340	Revised Regulations Concerning Section 403(b) Tax-Sheltered Annuity Contracts.
TD 9447	Automatic Contribution Arrangements.
TD 9472	Notice Requirements for Certain Pension Plan Amendments Significantly Reducing the Rate of Future Benefit Accrual.
TD 9492	Excise Taxes on Prohibited Tax Shelter Transactions and Related Disclosure Requirements; Disclosure Requirements with Respect to Prohibited Tax Shelter Transactions; Requirement of Return and Time for Filing.
TD 9495	Qualified Zone Academy Bonds: Obligations of States and Political Subdivisions.
TD 9641	Reduction or Suspension of Safe Harbor Contributions.
TD 9708	Additional Requirements for Charitable Hospitals; Community Health Needs Assessments for Charitable Hospitals; Requirement of a Section 4959 Excise Tax Return and Time for Filing the Return.
TD 9724	Summary of Benefits and Coverage, Uniform Glossary for ACA Group Health Plans.
TD 9741	General Allocation and Accounting Regulations Under Section 141; Remedial Actions for Tax-Exempt Bonds.
TD 9765	Suspension of Benefits under the Multiemployer Pension Reform Act of 2014.
TD 9777	Arbitrage Guidance for Tax-Exempt Bonds.
TD 9801	Issue Price Definition for Tax-Exempt Bonds.
TD 9845	Public Approval of Tax-Exempt Private Activity Bonds.
TD 9846	Regulations Regarding the Transition Tax Under Section 965 and Related Provisions.
TD 9855	Regulations To Prescribe Return and Time for Filing for Payment of Section 4960, 4966, 4967, and 4968 Taxes and To Update the Abatement Rules for Section 4966 and 4967 Taxes.
TD 9866	Guidance Related to Section 951A (Global Intangible Low-Taxed Income) and Certain Guidance Related to Foreign Tax Credits.
TD 9873	Regulations on the Requirement To Notify the IRS of Intent To Operate as a Section 501(c)(4) Organization.
TD 9898	Guidance Under Section 6033 Regarding the Reporting Requirements of Exempt Organizations.
TD 9902	Guidance Under Sections 951A and 954 Regarding Income Subject to a High Rate of Foreign Tax.
TD 9917	Guidance on the Determination of the Section 4968 Excise Tax Applicable to Certain Colleges and Universities.

Guidance	Title/description
TD 9933	Unrelated Business Taxable Income Separately Computed for Each Trade or Business.
TD 9938	Tax on Excess Tax-Exempt Organization Executive Compensation.
TD 9972	Electronic-Filing Requirements for Specified Returns and Other Documents.
TD 9975	Pre-Filing Registration Requirements for Certain Tax Credit Elections.
TD 9979	Additional Guidance on Low-Income Communities Bonus Credit Program.
TD 9988	Elective Payment of Applicable Credits; Elective Payment of Advanced Manufacturing Investment Credit; Final Rules; Election To Exclude Certain Unincorporated Organizations Owned by Applicable Entities From Application of the Rules on Partners and Partnerships.
TD 9998	Increased Amounts of Credit or Deduction for Satisfying Certain Prevailing Wage and Registered Apprenticeship Requirements.

[FR Doc. 2024-20539 Filed 9-10-24; 8:45 am]
 BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Forms 1065, 1066, 1120, 1120-C, 1120-F, 1120-H, 1120-ND, 1120-S, 1120-SF, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, 1120-POL, and Related Attachments

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 general 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 (PRA). The IRS is soliciting comments on forms used by business entity taxpayers. (See Appendix-A of this notice for a list of forms, schedules, and related attachments).

DATES: Written comments should be received on or before November 12, 2024 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. 1545-0123 in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or

copies of the form and instructions should be directed to LaNita Van Dyke, at (202)-317-6009, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at lanita.vandyke@irs.gov.

SUPPLEMENTARY INFORMATION:

Tax Compliance Burden

Tax compliance burden is defined as the time and money taxpayers spend to comply with their tax filing responsibilities. Time-related activities include recordkeeping, tax planning, gathering tax materials, learning about the law and what you need to do, and completing and submitting the return. Out-of-pocket costs include expenses such as purchasing tax software, paying a third-party preparer, and printing and postage. Tax compliance burden does not include a taxpayer's tax liability, economic inefficiencies caused by sub-optimal choices related to tax deductions or credits, or psychological costs.

Proposed PRA Submission to OMB

Title: U.S. Business Income Tax Return.
OMB Number: 1545-0123.
Form Numbers: Forms 1065, 1066, 1120, 1120-C, 1120-F, 1120-H, 1120-ND, 1120-S, 1120-SF, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, 1120-POL and all attachments to these forms (see the Appendices to this notice).

Abstract: These forms are used by businesses to report their income tax liability.

Current Actions: There have been changes in regulatory guidance related to various forms approved under this

approval package during the past year. There have been additions and removals of forms included in this approval package. It is anticipated that these changes will have an impact on the overall burden and cost estimates requested for this approval package, however these estimates were not finalized at the time of release of this notice. These estimated figures are expected to be available by the release of the 30-day comment notice from Treasury. This approval package is being submitted for renewal purposes.

Type of Review: Revision of a currently approved collection.

Affected Public: Corporations, Partnerships and Pass-Through Entities.

Preliminary Estimated Number of Respondents: 13,500,000.

Preliminary Estimated Time Per Respondent (Hours): 70 hours, 4 minutes.

Preliminary Estimated Total Annual Time (Hours): 946,000,000.

Preliminary Estimated Total Annual Monetized Time (\$): 56,955,000,000.

Preliminary Estimated Total Out-of-Pocket Costs (\$): 68,491,000,000.

Preliminary Estimated Total Monetized Burden (\$): 125,446,000,000.

Note: Total Monetized Burden = Total Out-of-Pocket Costs + Total Annual Monetized Time.

Note: Amounts below are estimates for Fiscal Year (FY) 2025. Reported time and cost burdens are national averages and do not necessarily reflect a "typical case." Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. Detail may not add due to rounding.

**ESTIMATES FOR FORM 1120, 1120S AND 1065 SERIES OF RETURNS AND FORMS AND SCHEDULES
 FY2025**

	FY 24	Program change due to adjustment	FY 25
Number of Respondents	13,300,000	200,000	13,500,000
Burden in Hours	920,000,000	26,000,000	946,000,000
Monetized Time Burden	\$54,743,000,000	\$2,212,000,000	\$56,955,000,000