

Approved: March 25, 2020.

**R. Joseph Durbala,**  
IRS Tax Analyst.

[FR Doc. 2020-06651 Filed 3-30-20; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 706-NA

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**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 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 706-NA, U.S. Estate (and Generation-Skipping Transfer) Tax Return.

**DATES:** Written comments should be received on or before June 1, 2020 to be assured of consideration.

**ADDRESSES:** Direct all written comments to R. Joseph Durbala, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

**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, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington DC 20224, or through the internet, at [Lanita.VanDyke@irs.gov](mailto:Lanita.VanDyke@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* U.S. Estate (and Generation-Skipping Transfer) Tax Return.

*OMB Number:* 1545-0531.

*Form Number:* 706-NA.

*Abstract:* Form 706-NA is used to compute estate and generation-skipping transfer tax liability for nonresident alien decedents in accordance with section 6018 of the Internal Revenue Code. IRS uses the information on the form to determine the correct amount of tax and credits.

*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:* Individuals or households.

*Estimated Number of Responses:* 800

*Estimated Time per Respondent:* 4 hours, 29 minutes.

*Estimated Total Annual Burden Hours:* 3,584.

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 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.

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: March 25, 2020.

**R. Joseph Durbala,**  
IRS Tax Analyst.

[FR Doc. 2020-06595 Filed 3-30-20; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Regulation Agency Protests

**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, 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 April 30, 2020 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 Spencer W. Clark by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 927-5331, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### SUPPLEMENTARY INFORMATION:

##### Departmental Offices (DO)

*Title:* Regulation Agency Protests.

*OMB Control Number:* 1505-0107.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* Information is requested of contractors so that the Government will be able to evaluate protests effectively and provide prompt resolution of issues in dispute when contractors file protests.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* Five.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* Five.

*Estimated Time per Response:* Two hours.

*Estimated Total Annual Burden Hours:* Ten.

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

Dated: March 26, 2020.

**Spencer W. Clark,**

Treasury PRA Clearance Officer.

[FR Doc. 2020-06643 Filed 3-30-20; 8:45 am]

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## 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.

**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 April 30, 2020 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 Spencer W. Clark by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 927-5331, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:**

**Internal Revenue Service (IRS)**

1. *Title:* Gasoline Excise Tax and Gasohol; Compressed Natural Gas—TD 8609.

*OMB Control Number:* 1545-1270.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* TD 8421 contains final regulations under Internal Revenue Code sections 4081 and 4082, relating to the federal excise tax on gasoline. It affects refiners, importers, and distributors of gasoline and provides guidance relating to taxable transactions, persons liable for tax, gasoline blendstocks, and gasohol. TD 8609 contains final regulations relating to gasohol blending and the tax on compressed natural gas (CNG). The sections relating to gasohol blending affect certain blenders, enterers, refiners, and throughputters. The sections relating to CNG affect persons that sell or buy CNG for use as a fuel in a motor vehicle or motorboat.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 3,410.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 3,410.

*Estimated Time per Response:* 7 minutes.

*Estimated Total Annual Burden Hours:* 366.

2. *Title:* Election Out of Subchapter K for Producers of Natural Gas.

*OMB Control Number:* 1545-1338.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* This regulation contains certain requirements that must be met by co-producers of natural gas subject to a joint operating agreement in order to elect out of subchapter K of chapter 1 of the Internal Revenue Code. Under section 1.761-2(d)(5)(i), gas producers subject to gas balancing agreements on the regulation's effective date are to file Form 3115 and certain additional information to obtain the Commissioner's consent to a change in method of accounting to either of the two new permissible accounting methods in the regulations.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 10.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 10.

*Estimated Time per Response:* 30 minutes.

*Estimated Total Annual Burden Hours:* 5.

3. *Title:* Information Reporting for Qualified Tuition and Related Expenses.

*OMB Control Number:* 1545-1574.

*Type of Review:* Extension without change 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:* 1098-T.

*Affected Public:* Businesses or other for-profits, Not-for-profit Institutions.

*Estimated Number of Respondents:* 7,000.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 25,973,000.

*Estimated Time per Response:* 13 minutes.

*Estimated Total Annual Burden Hours:* 5,973,790.

4. *Title:* Election to Treat Trust as Part of an Estate—REG-106542-98 (TD 9032).

*OMB Control Number:* 1545-1578.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* REG-106542-98 (TD 9032) and Rev. Proc. 98-13 relate to an

election to have certain revocable trusts treated and taxed as part of an estate, and provides the procedures and requirements for making the section 645 election.

*Form:* None.

*Affected Public:* Individuals and households.

*Estimated Number of Respondents:* 10,000.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 10,000.

*Estimated Time per Response:* 30 minutes.

*Estimated Total Annual Burden Hours:* 5,000.

5. *Title:* Exception from the information reporting requirements in § 6045(e).

*OMB Control Number:* 1545-1592.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* This revenue procedure 2007-12, provides the written assurances that are acceptable to the Service for exempting a real estate reporting person from information reporting requirements for the sale of a principal residence under section 6045(e)(5) of the Internal Revenue Code.

*Form:* None.

*Affected Public:* Individuals and households.

*Estimated Number of Respondents:* 2,390,000.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 2,300,000.

*Estimated Time per Response:* 10 minutes.

*Estimated Total Annual Burden Hours:* 420,500.

6. *Title:* Handbook for Authorized IRS e-file Providers.

*OMB Control Number:* 1545-1708.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* Publication 1345 provides important information for Authorized IRS e-file Providers of Individual Income Tax Returns, including information regarding return submission, record keeping requirements, payment options, and refunds.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 200,000.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 129,655,713.

*Estimated Time per Response:* 3 minutes.

*Estimated Total Annual Burden Hours:* 6,023,762.

7. *Title:* Extraterritorial Income Exclusion (Form 8873).

*OMB Control Number:* 1545–1722.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* A taxpayer uses Form 8873 to claim the gross income exclusion provided for by section 114 of the Internal Revenue Code.

*Form:* 8873.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 750,000.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 750,000.

*Estimated Time per Response:* 25 hours 27 minutes.

*Estimated Total Annual Burden Hours:* 19,087,500.

8. *Title:* Electronic Payee Statements.

*OMB Control Number:* 1545–1729.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* In general, under these regulations, a person required to furnish a statement on Form W–2 under Code sections 6041(d) or 6051, or Forms 1098–T or 1098–E under Code section 6050S, may furnish these statements electronically if the recipient consents to receive them electronically, and if the person furnishing the statement (1) makes certain disclosures to the recipient, (2) annually notifies the recipient that the statement is available on a website, and (3) provides access to the statement on that website for a prescribed period of time.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 15,200.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 28,449,495.

*Estimated Time per Response:* 6 minutes.

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

9. *Title:* Manner of making election to terminate tax-exempt bond financing.

*OMB Control Number:* 1545–1730.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* Section 142(f)(4) of the Internal Revenue Code of 1986 permits a person engaged in the local furnishing of electric energy or gas that uses facilities financed with exempt facility bonds under section 142(a)(8) and that expands its service area in a manner inconsistent with the requirements of sections 142(a)(8) and 142(f) to make an

election to ensure that those bonds will continue to be treated as tax-exempt bonds. The final regulations (1.142(f)-1) set forth the required time and manner of making this statutory election.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 15.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 15.

*Estimated Time per Response:* 1 hour.

*Estimated Total Annual Burden Hours:* 15.

10. *Title:* Form 720–CS, Carrier Summary Report, Form 720–TO, Terminal Operator Report, and Form 8809–EX, Request for Extension of Time to File an ExSTARS Information Return.

*OMB Control Number:* 1545–1733.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* Representatives of the motor fuel industry, state governments, and the Federal government are working to ensure compliance with excise taxes on motor fuels. This joint effort has resulted in a system to track the movement of all products to and from terminals. Form 720–CS is an information return that will be used by carriers to report their monthly deliveries and receipts of products to and from terminals. Form 720–TO is completed by bulk transport carriers (barges, vessels, and pipeline) who deliver fuel product to the terminals. Form 8809–EX is used to request a 30-day extension of time to file an Excise Summary terminal Activity Reporting System (ExSTARS) information report (Form 720CS, Carrier Summary Report or Form 720TO, Terminal operator Report).

*Form:* 720–CS, 720–TO, 8809–EX.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 544,380.

*Frequency of Response:* Monthly, On occasion.

*Estimated Total Number of Annual Responses:* 544,380.

*Estimated Time per Response:* 4 hours 39 minutes.

*Estimated Total Annual Burden Hours:* 2,530,383.

11. *Title:* Form 720–TO—Terminal Operator Report.

*OMB Control Number:* 1545–1734.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* Representatives of the motor fuel industry, state governments, and the Federal government are working

to ensure compliance with excise taxes on motor fuels. This joint effort has resulted in a system to track the movement of all products to and from terminals. Form 720–TO is an information return that will be used by terminal operators to report their monthly receipts and disbursements of products.

*Form:* 720–TO.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 1,500.

*Frequency of Response:* Monthly.

*Estimated Total Number of Annual Responses:* 504,000.

*Estimated Time per Response:* 4 hours 39 minutes.

*Estimated Total Annual Burden Hours:* 2,347,020.

12. *Title:* Health Insurance Costs of Eligible Individuals for (HCTC).

*OMB Control Number:* 1545–1875.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* Revenue Procedure 2004–12 informs states how to elect a health program to be qualified health insurance for purposes of the health coverage tax credit (HCTC) under section 35 of the Internal Revenue Code. The collection of information is voluntary. However, if a state does not make an election, eligible residents of the state may be impeded in their efforts to claim the HCTC.

*Form:* None.

*Affected Public:* State, Local and Tribal Governments.

*Estimated Number of Respondents:* 51.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 51.

*Estimated Time per Response:* 30 minutes.

*Estimated Total Annual Burden Hours:* 26.

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

*OMB Control Number:* 1545–1877.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* The revenue procedure under this collection 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.

*Form:* None.

*Affected Public:* State, Local and Tribal Governments.

*Estimated Number of Respondents:* 60.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 60.

*Estimated Time per Response:* 15 minutes.

*Estimated Total Annual Burden Hours:* 15 hours.

**14. Title:** Form 8908—Energy Efficient Home Credit.

*OMB Control Number:* 1545–1979.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* Eligible contractors will use Form 8908 to claim the credit for new energy efficient homes that are acquired by sale or lease by an individual from that contractor during the tax year for use as a residence.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 198,000.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 198,000.

*Estimated Time per Response:* 2 hours 36 minutes.

*Estimated Total Annual Burden*

*Hours:* 512,820.

**15. Title:** Rules for Certain Rental Real Estate Activities.

*OMB Control Number:* 1545–2194.

*Type of Review:* Extension without change 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.

*Form:* None.

*Affected Public:* Individuals and households.

*Estimated Number of Respondents:* 2,000.

*Frequency of Response:* Once, Annually.

*Estimated Total Number of Annual Responses:* 1,000.

*Estimated Time per Response:* 30 minutes.

*Estimated Total Annual Burden Hours:* 1,000.

**16. Title:** Form 14242—Reporting Abusive Tax Promotions or Preparer's, & Form 14242 (SP)—Informe las Presuntas Promociones de Planes.

*OMB Control Number:* 1545–2219.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* Form 14242 and Form 14242 (SP) are both used to report an abusive tax avoidance scheme and tax return preparers who promote such schemes (Form 14242 (SP) is the Spanish translation of Form 14242). The information is collected to combat abusive tax promoters. Respondents can be individuals, businesses and tax return preparers.

*Form:* 14242, 14242 (SP).

*Affected Public:* Individuals and households.

*Estimated Number of Respondents:* 460.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 460.

*Estimated Time per Response:* 10 minutes.

*Estimated Total Annual Burden Hours:* 77 hours.

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

Dated: March 26, 2020.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2020–06684 Filed 3–30–20; 8:45 am]

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