



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Information Collection tools.

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, Public Law 104-13(44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 8282, Donee Information Return (Sale, Exchange or Other Disposition of Donated Property) and Form 8283, Noncash Charitable Contributions; Form 8716, Election To Have a Tax Year Other Than a Required Tax Year; Form 706-QDT, U.S. Estate Tax Return for Qualified Domestic Trusts; INTL-24-94 (TD 8671), Taxpayer Identifying Numbers (TINs) (§301.6109-1); and T.D. 9032, Election to Treat Trust as Part of an Estate (§1.645-1).

DATES: Written comments should be received on or before [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER] to be assured of consideration.

ADDRESSES: Direct all written comments to Yvette Lawrence, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224. Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form number, reporting or record-keeping

requirement number, and OMB number (if any) in your comment.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the collection tools should be directed to R. Joseph Durbala, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202)622-3634, or through the internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

SUPPLEMENTARY INFORMATION:

Currently, the IRS is seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

- 1) **Title:** Donee Information Return (Sale, Exchange or Other Disposition of Donated Property) (Form 8282) and Noncash Charitable Contributions (Form 8283).

**OMB Number:** 1545-0908.

**Form Number:** 8282 and 8283.

**Abstract:** Internal Revenue Code section 170(a)(1) and regulation section 1.170A-13(c) require donors of property valued over \$5,000 to file certain information with their tax return in order to receive the charitable contribution deduction. Form 8283 is used to report the required information. Code section 6050L requires donee organizations to file an information return with the IRS if they dispose of the property received within two years. Form 8282 is used for this purpose.

**Current Actions:** There are no changes to the previously approved burden of this existing collection.

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

**Affected Public:** Individuals or household and Business or other

for-profit organizations.

Form 8282:

**Estimated Number of Respondents:** 1,000.

**Estimated Time Per Respondent:** 9 hours, 24 minutes.

**Estimated Total Annual Burden Hours:** 9,400.

Form 8283:

**Estimated Number of Respondents:** 3,144,666.

**Estimated Time per Respondent:** 29 minutes.

**Estimated Total Annual Burden Hours:** 7,805,692

2) **Title:** Election To Have a Tax Year Other Than a Required Tax Year.

**OMB Number:** 1545-1036.

**Form Number:** 8716.

**Abstract:** Form 8716 is filed by partnerships S corporations, S corporations, and personal service corporations under Internal Revenue Code section 444(a) to elect to retain or to adopt a tax year that is not a required tax year. The form provides IRS with information to determine that the section 444(a) election is properly made and identifies the tax year to be retained, changed, or adopted.

**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 and farms.

**Estimated Number of Respondents:** 40,000.

**Estimated Time Per Respondent:** 3 hrs, 26 min.

**Estimated Total Annual Reporting Burden hours:** 204,400.

3) **Title:** U.S. Estate Tax Return for Qualified Domestic Trusts.

**OMB Number:** 1545-1212.

**Form Number:** 706-QDT.

**Abstract:** Form 706-QDT is used by the trustee or the designated filer to compute and report the Federal estate tax imposed on qualified domestic trusts by Internal Revenue Code section 2056A. The IRS uses the information to enforce this tax and to verify that the tax has been properly computed.

**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:** Individuals or households and business or other for-profit organizations.

**Estimated Number of Respondents:** 80.

**Estimated Time Per Respondent:** 4 hours 28 minutes.

**Estimated Total Annual Burden Hours:** 357.

4) **Title:** Taxpayer Identifying Numbers (TINs).

**OMB Number:** 1545-1461.

**Form Number:** INTL-24-94 (TD 8671).

**Abstract:** This regulation relates to requirements for furnishing a taxpayer identifying number on returns, statements, or other documents. Procedures are provided for requesting a taxpayer identifying number for certain alien individuals for whom a social security number is not available. The regulation also requires foreign persons to furnish a taxpayer identifying number on their tax returns.

**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:** Individuals.

The burden for the collection of information is reflected in the burden for Form W-7, Application for IRS Individual Tax Identification Number (For Non-U.S. Citizens or Nationals).

5) **Title:** Election to Treat Trust as Part of an Estate.

**OMB Number:** 1545-1578.

**Form Number:** TD 9032.

**Abstract:** This regulation describes the procedures and requirements for making an election to have certain revocable trusts treated and taxed as part of an estate. The Taxpayer Relief Act of 1997 added section 646 to the Internal Revenue Code to permit the election.

**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:** Individuals or households.

**Estimated Number of Respondents:** 10,000.

**Estimated Time Per Respondent:** 30 minutes.

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

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: March 19, 2013

R. Joseph Durbala,  
IRS Reports Clearance Officer.

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