



[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 Currently, the IRS is soliciting comments concerning Revenue Procedure 2001-9 (superseded by RP 2005-60 [superseded by 2007-40]), Form 940 e-file Program; Form 970, Application To Use LIFO Inventory Method; LR-209-76 (TD 7941), Special Lien for Estate Taxes Deferred Under Section 6166 or 6166A (Section 301.6324A-1); Form 8821, Tax Information Authorization; and Form 8879-EO, IRS e-file Signature Authorization for an Exempt Organization.

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.

SUPPLEMENTARY INFORMATION:

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

- 1) **Title:** Form 940 e-file Program.

OMB Number: 1545-1710.

Form Number: Revenue Procedure 2007-40 (formerly Revenue Procedure 2001-9).

Abstract: Revenue Procedure 2007-40 provides guidance and the requirements for participating in the Form 940 e-file Program.

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: Business or other for-profit organizations, not-for-profit institutions, and Federal, state, local or tribal governments .

Estimated Number of Respondents: 1,325,100.

Estimated Time per Respondent: 32 minutes.

Estimated Annual Burden Hours for Respondents: 715,554.

- 2) **Title:** Application To Use LIFO Inventory Method.

OMB Number: 1545-0042.

Form Number: Form 970.

Abstract: Form 970 is filed by individuals, partnerships, trusts, estates, or corporations to elect to use the last-in first-out (LIFO) inventory method or to extend the LIFO method to additional goods. The IRS uses Form 970 to determine if the election was properly made.

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 individual or households.

Estimated Number of Respondents: 2,000.

Estimated Time Per Respondent: 21 hours, 6 minutes.

Estimated Total Annual Reporting Burden hours: 42,220.

- 3) **Title:** Special Lien for Estate Taxes Deferred Under Section 6166 or 6166A.

OMB Number: 1545-0757.

Form Number: TD 7941.

Abstract: Internal Revenue Code section 6324A permits the executor of a decedent's estate to elect a lien on section 6166 property in favor of the United States in lieu of a bond or personal liability if an election under section 6166 was made and the executor files an agreement under section 6324A(c). This regulation clarifies the procedures for complying with the statutory requirements.

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: 34,600.

Estimated Time Per Respondent: 15 minutes.

Estimated Total Annual Burden Hours: 8,650.

- 4) **Title:** Tax Information Authorization.

OMB Number: 1545-1165.

Form Number: 8821.

Abstract: Form 8821 is used to appoint someone to receive or inspect certain tax information. The information on the form is used to identify appointees and to ensure that confidential tax information is not divulged to unauthorized persons.

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, business or other for-profit organizations, not for profit institutions, and farms.

Estimated Number of Respondents: 133,333.

Estimated Average Time Per Respondent: 1 hour 3 minutes.

Estimate Total Annual Burden Hours: 140,300.

- 5) **Title:** IRS e-file Signature Authorization for an Exempt Organization.

OMB Number: 1545-1878.

Form Number: 8879-EO.

Abstract: Form 8879-EO authorizes an officer of an exempt organization and electronic return originator (ERO) to use a personal identification number (PIN) to electronically sign an organization's electronic income tax return and, if

applicable, Electronic Funds Withdrawal Consent.

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: Not-for-profit institutions.

Estimated Number of Respondents: 94,603.

Estimated Time Per Respondent: 4 hours 29 minutes.

Estimated Total Annual Burden Hours: 425,714.

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 27, 2013

R. Joseph Durbala,
IRS Reports Clearance Officer.

[FR Doc. 2013-07670 Filed 04/02/2013 at 8:45 am; Publication Date: 04/03/2013]