



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8453-FE, Form 8453-EMP, 8879-F and Form 8879-EMP

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 Form 8453-FE, U.S. Estate or Trust Declaration and Signature for an IRS e-file Return; Form 8453-EMP, Employment Tax Declaration for an IRS e-file Return; 8879-F, IRS e-file Signature Authorization for Form 1041 and Form 8879-EMP, IRS e-file Signature Authorization for Forms 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, and 945.

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

ADDRESSES: Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

FOR FURTHER INFORMATION : Requests for additional information or copies of the form and instructions should be directed to Sara Covington, (202)317-6038, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224 or through the internet at Sara.L.Covington@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: U.S. Estate of Trust Income Tax Declaration and Signature for Electronic and Magnetic Media Filing.

OMB Number: 1545-0967.

Form Number: 8453-FE.

Abstract: Form 8453-FE is used to authenticate the electronic Form 1041, U.S. Income Tax Return for Estates and Trusts, authorize the electronic filer to transmit via a third-party transmitter, and authorize an electronic fund withdrawal for payment of federal taxes owed.

Estimated Number of Respondents: 2,150,000.

Estimated Time per Response: 3 hours, 5 minutes

Estimated Total Annual Burden Hours: 6,622,000.

Title: Employment Tax Declaration for an IRS e-file Return.

OMB Number: 1545-0967.

Form Numbers: 8453-EMP.

Abstract: Form 8453-EMP will be used to authenticate an electronic employment tax form, authorize the electronic return originator (ERO), if any, to transmit via a third-party transmitter; authorize the intermediate service provider (ISP) to transmit via a third-party transmitter if filed online (not using an ERO), and provide the taxpayer's consent to authorize an electronic funds withdrawal for payment of federal taxes owed.

Estimated Number of Respondents: 8,538,400

Estimated Time per Response: 2 hours, 23 minutes

Estimated Total Annual Burden Hours: 20,406,776

Title: IRS e-file Signature Authorization for Forms 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, and 945.

OMB Number: 1545-0967.

Form Number: 8879-EMP.

Abstract: Form 8879-EMP is used if a taxpayer and the electronic return originator (ERO) want to use a personal identification number (PIN) to electronically sign an electronic employment tax return. It is also used to authorize an electronic funds withdrawal, enable an ERO to file and sign electronically.

Estimated Number of Respondents: 8,538,400
Estimated Time per Response: 2 hours, 53 minutes
Estimated Total Annual Burden Hours: 24,590,592

Title: IRS e-file Signature Authorization for Form 1041

OMB Number: 1545-0967.

Form Number: 8879-F.

Abstract: Form 8879-F is used by an electronic return originator (ERO) when the fiduciary wants to use a personal identification number (PIN) to electronically sign an estate's or trust's electronic income tax return, and if applicable consent to electronic funds withdrawal.

Estimated Number of Respondents: 1,774,081
Estimated Time per Response: 1 hours, 13 minutes
Estimated Total Annual Burden Hours: 2,164,379

Current Actions: There are no changes to the Forms (8453-FE, 8453-EMP, 8879-EMP and 8879-F) in this collection.

Type of Review: Extension of a previously approved collection.

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

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: February 26, 2018.

Laurie Brimmer,

Senior Tax Analyst.