



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure 2011-34, Rules for Certain Rental Real Estate Activities.

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. Currently, the IRS is soliciting comments concerning Revenue Procedure RP-125212-09, Rules for Certain Rental Real Estate Activities.

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 Dr. Philippe Thomas, Internal Revenue Service, 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 (202)317-6009, at Internal Revenue Service, room 6242, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at Lanita.VanDyke@irs.gov.

SUPPLEMENTARY INFORMATION: Title: Revenue Procedure 2011-34
Rules for Certain Rental Real Estate Activities.

OMB Number: 1545-2194

Abstract: 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.

Current Actions: There is no change in the paperwork
burden previously approved by OMB. This form is being submitted
for renewal purposes only.

Type of Review: Extension of a currently approved
collection.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 2000.

Estimated Total Annual Burden Hours: 1,000

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: November 15, 2019.

Philippe Thomas,
Supervisory Tax Analyst.
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