

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

Melody Braswell,

Treasury PRA Clearance Officer.

[FR Doc. 2022-27606 Filed 12-19-22; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Declarations and Authorizations for Electronic Filing

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 January 19, 2023 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. Find this particular information collection by selecting "Currently under 30-day Review—Open for Public Comments" or by using the search function.

Copies of the submissions may be obtained from Melody Braswell by emailing PRA@treasury.gov, calling (202) 622-1035, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

Title: Declarations and Authorizations for Electronic Filing.

OMB Number: 1545-0967.

Form Number: 8453-EMP, 8453-FE, 8453-WH, 8879-EMP, 8879-F, and 8879-WH.

Abstract: The IRS is actively engaged in encouraging e-filing and electronic documentation. The Form 8453 series is used to authenticate the electronically filed tax return, authorize the electronic return originator (ERO) or intermediate service provider (ISP) to transmit the return, and provide the taxpayer's consent to authorize electronic funds withdrawal for payment of taxes owed. Form 8453-FE is used to electronically

file Form 1041, U.S. Income Tax Return for Estates and Trusts. Form 8453-EMP is used to electronically file an employment tax return on Forms 940 series, 941 series, 943 series, 944, and 945. Form 8453-WH is used to electronically file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons. The Form 8879 series is used to authorize the taxpayer and ERO to sign the return using a personal identification number (PIN) and consent to an electronic funds withdrawal. Form 8879-F is used to electronically file Form 1041, U.S. Income Tax Return for Estates and Trusts. Form 8879-EMP is used to electronically file an employment tax return on Forms 940 series, 941 series, 943 series, 944, and 945. Form 8879-WH is used to electronically file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.

Current Actions: There is a change to the existing collection. Forms 8453-WH and 8879-WH were developed to enable electronic filing of Form 1042.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Responses: 21,103,781.

Estimated Time per Respondent: 2.56 hours.

Estimated Total Annual Burden Hours: 54,018,359.

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.

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

Melody Braswell,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review;

Comment Request; U.S. Business Income Tax Returns

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice of information collection; request for comment.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the 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 the burden associated with the U.S. Business Income Tax Returns.

DATES: Comments should be received on or before January 19, 2023 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. Find this particular information collection by selecting "Currently under 30-day Review—Open for Public Comments" or by using the search function. Copies of the submissions may be obtained from Melody Braswell by emailing PRA@treasury.gov, calling (202) 622-1035, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

Title: U.S. Business Income Tax Returns.

OMB Control Number: 1545-0123.

Form Numbers: 1065, 1066, 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-POL,

1120-REIT, 1120-RIC, 1120-S, 1120-SF and related attachments.

Abstract: These forms are used by businesses to report their income tax liability.

Current Actions: There have been changes in regulatory guidance related to various forms approved under this approval package during the past year.

Additionally, there have been additions and removals of some forms included in this approval package.

Type of Review: Revision of currently approved collections.

Affected Public: Corporations and Pass-Through Entities.

Estimated Number of Respondents: 12,500,000.

Total Estimated Time: 952,000,000 hours.

Estimated Time per Respondent: 76 hours.

Total Estimated Out-of-Pocket Costs: \$59,487,000,000.

Total Monetized Burden: \$112,223,000,000.

FISCAL YEAR (FY) 2023 BURDEN TOTAL ESTIMATES FOR FORM 1120 AND 1065 SERIES AND ASSOCIATED FORMS, SCHEDULES, AND REGULATIONS FY2023

| | FY22 | Program change due to adjustment | Program change due to new legislation | Program change due to agency | FY23 |
|---------------------------------|-------------------|----------------------------------|---------------------------------------|------------------------------|-------------------|
| Number of Taxpayers | 12,300,000 | 200,000 | 0 | 0 | 12,500,000 |
| Burden in Hours | 1,138,000,000 | (186,000,000) | 0 | 0 | 952,000,000 |
| Burden in Monetized Hours | 55,915,000,000 | (3,179,000,000) | | | 52,736,000,000 |
| Out-of-Pocket Costs | \$48,303,000,000 | \$11,184,000,000 | 0 | 0 | \$59,487,000,000 |
| Total Monetized Burden * | \$104,218,000,000 | \$8,005,000,000 | 0 | 0 | \$112,223,000,000 |

* Total monetized burden = Monetized hours + Out-of-pocket costs.

TABLE 1—TAXPAYER BURDEN FOR ENTITIES TAXED AS PARTNERSHIPS

| Primary form filed or type of taxpayer | Total number of returns (in millions) | Average time (hrs.) | Average out-of-pocket cost | Average monetized burden |
|--|---------------------------------------|---------------------|----------------------------|--------------------------|
| All partnerships | 4.9 | 70 | \$4,700 | \$8,500 |
| Small | 4.6 | 60 | 3,100 | 5,400 |
| Large * | 0.3 | 225 | 26,700 | 52,200 |

Forms 1065, 1066, and all attachments

TABLE 2—TAXPAYER BURDEN FOR ENTITIES TAXED AS TAXABLE CORPORATIONS

| Primary form filed or type of taxpayer | Total number of returns (in millions) | Average time (hrs.) | Average out-of-pocket cost | Average monetized burden |
|--|---------------------------------------|---------------------|----------------------------|--------------------------|
| All Taxable Corporations | 2.1 | 110 | \$7,200 | \$15,100 |
| Small | 2.0 | 65 | 3,600 | 6,400 |
| Large * | 0.1 | 770 | 61,700 | 148,500 |

Forms 1120, 1120-C, 1120-F, 1120-H, 1120-ND, 1120-SF, 1120-FSC, 1120-L, 1120-PC, 1120-POL and all attachments

TABLE 3—TAXPAYER BURDEN FOR ENTITIES TAXED AS PASS-THROUGH CORPORATIONS

| Primary form filed or type of taxpayer | Total number of returns (in millions) | Average time (hrs.) | Average out-of-pocket cost | Average monetized burden |
|--|---------------------------------------|---------------------|----------------------------|--------------------------|
| All Pass-through Corporations | 5.4 | 70 | \$3,900 | \$7,100 |
| Small | 5.3 | 65 | 3,500 | 6,200 |
| Large * | 0.1 | 320 | 34,900 | 70,800 |

Forms 1120-REIT, 1120-RIC, 1120-S and all attachments

* A large business is defined as one having end-of-year assets greater than \$10 million. Total filers counts may not equal the burden total estimates table due to rounding.

FY2023

| Total positive income | Average time (hrs.) | Average out-of-pocket costs | Average monetized burden |
|-----------------------|---------------------|-----------------------------|--------------------------|
|-----------------------|---------------------|-----------------------------|--------------------------|

Table 1A—Taxpayer Burden for Taxable Corporations on Form 1120

| | | | |
|------------------------|-----|--------|--------|
| 1. <100k | 55 | 1,569 | 2,547 |
| 2. 100k to 1mil | 76 | 4,540 | 7,688 |
| 3. 1mil to 10mil | 118 | 12,676 | 25,162 |

FY2023—Continued

| Total positive income | Average time (hrs.) | Average out-of-pocket costs | Average monetized burden |
|--------------------------|---------------------|-----------------------------|--------------------------|
| 4. 10mil to 100mil | 491 | 52,315 | 107,655 |
| 5. >100mil | 4,377 | 267,506 | 761,004 |

Table 2A—Taxpayer Burden for Pass-Through Corporations on Form 1120S

| | | | |
|--------------------------|-------|---------|---------|
| 1. <100k | 58 | 1,452 | 2,309 |
| 2. 100k to 1mil | 66 | 3,593 | 6,062 |
| 3. 1mil to 10mil | 88 | 9,093 | 18,128 |
| 4. 10mil to 100mil | 319 | 34,954 | 70,796 |
| 5. >100mil | 1,385 | 147,205 | 302,504 |

Table 3A—Taxpayer Burden for Partnerships on Form 1065

| | | | |
|--------------------------|-------|---------|---------|
| 1. < 100k | 52 | 1,633 | 2,683 |
| 2. 100k to 1mil | 65 | 4,617 | 8,014 |
| 3. 1mil to 10mil | 109 | 12,993 | 24,824 |
| 4. 10mil to 100mil | 400 | 48,022 | 92,986 |
| 5. > 100mil | 1,787 | 194,559 | 395,062 |

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

United States Mint

Notification of Citizens Coinage Advisory Committee January 24, 2023, Public Meeting

ACTION: Notice of meeting.

SUMMARY: The United States Mint announces the Citizens Coinage Advisory Committee (CCAC) teleconference public meeting scheduled for January 24, 2023.

DATES: January 24, 2023 from 1 p.m. to 3 p.m. (ET).

ADDRESSES: This meeting will occur via teleconference. Interested members of the public may dial in to listen to the

meeting at (888) 330-1716. Access Code: 1137147.

FOR FURTHER INFORMATION CONTACT: Jennifer Warren, United States Mint Liaison to the CCAC; 801 9th Street NW; Washington, DC 20220; or call 202-354-7208.

SUPPLEMENTARY INFORMATION: *Subject:* Swearing in of new member John Saunders; review and discussion of candidate designs for the Harlem Hellfighters Congressional Gold Medal. Interested persons should call the CCAC HOTLINE at (202) 354-7502 for the latest update on meeting time and access information.

The CCAC advises the Secretary of the Treasury on any theme or design proposals relating to circulating coinage, bullion coinage, Congressional Gold Medals, and national and other medals; advises the Secretary of the Treasury with regard to the events, persons, or places to be commemorated by the issuance of commemorative coins in each of the five calendar years

succeeding the year in which a commemorative coin designation is made; and makes recommendations with respect to the mintage level for any commemorative coin recommended.

For members of the public interested in listening in to the provided call number, this is a reminder that the public attendance is for listening purposes only. Any member of the public interested in submitting matters for the CCAC's consideration is invited to submit them by email to *info@ccac.gov*.

For Accommodation Request: If you need an accommodation to listen to the CCAC meeting, please contact the Diversity Management and Civil Rights Office by January 18, 2023, at 202-354-7260 or 1-888-646-8369 (TYT).

(Authority: 31 U.S.C. 5135(b)(8)(C))

Eric Anderson,

Executive Secretary, United States Mint.

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