

returns or to furnish payee statement from Internal Revenue Code penalties for failure to file correct information returns or furnish correct payee statements. The statutory safe harbor rules treat information returns and payee statements with erroneous dollar amounts as correct returns or statements for certain penalty purposes if the errors are de minimis in dollar amount. The final regulations also prescribe the time and manner in which a payee may elect not to have the statutory safe harbor rules apply. The collection of information will be the election, revocation of the election, notification of the election, and specified record retention regarding these actions. The collection is necessary for the effective operation of the exception and election. Respondents are payees or filers.

Current Actions: There is no change to the collection requirements since the previous OMB approval.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or Households.

Estimated Number of Responses: 16,123,292.

Estimated Time per Response: 4 minutes.

Estimated Total Annual Burden Hours: 1,074,886.

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. Comments will be 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 has 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 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: October 28, 2024.

Martha R. Brinson,

Tax Analyst.

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Form 637 Application for Registration and Questionnaires

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

ACTION: Notice.

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 637, Application for Registration (For Certain Excise Tax Activities) and Questionnaires and IRS Notice 2023-06, IRS Notice 2024-06, Notice 2024-37, and IRS Notice 2024-49.

DATES: Comments should be received on or before December 6, 2024 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.

FOR FURTHER INFORMATION CONTACT:

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: Application for Registration (For Certain Excise Tax Activities) and Questionnaires; IRS Notice 2023-06; IRS Notice 2024-06; IRS Notice 2024-37; IRS Notice 2024-49.

OMB Number: 1545-1835.

Form Number: Form 637—IRS Notice 2023-06, IRS Notice 2024-06, IRS

Notice 2024-37, and IRS Notice 2024-49.

Abstract: Form 637 is used to apply for excise tax registration. The registration applies to a person required to be registered under Internal Revenue Code (IRC) section 4101 for purposes of the Federal excise tax on taxable fuel imposed under IRC sections 4041 and 4081; other persons required to be registered by IRC section 4101 for certain fuel activities for tax credits; certain manufacturers or sellers and purchasers required to be registered by IRC section 4222 to be exempt from the excise tax on taxable articles; certain persons required to be registered by IRC section 4662 to be exempt from the excise tax on taxable chemicals; and certain persons required to be registered by IRC section 4682 to be exempt from the excise tax on ozone-depleting chemicals. The data from Form 637 is used to determine if the applicant qualifies for registration.

IRS Notice 2023-26 provides guidance on the new sustainable aviation fuel credits under IRC sections 40B and 6426(k) and related credit and payment rules under IRC sections 34(a)(3), 38, 87, and 6427(e)(1) (SAF credit). This notice also provides rules related to the section 4101 registration requirements. The certificate, reseller statement, and declaration created by IRS Notice 2023-06 will allow the IRS to verify that claimants are making proper credit and payment claims with respect to the SAF credit.

IRS Notice 2024-06 allows taxpayers to use the Renewable Fuel Standard (RFS) methodology to calculate the amount of the SAF credit. IRS Notice 2024-06 updated the certificate to include the RFS methodology.

IRS Notice 2024-37 allows taxpayers to use the 40BSAF-GREET 2024 methodology to calculate the amount of the SAF credit. IRS Notice 2024-37 also allows use of domestic corn and soybean grown using climate smart agriculture pursuant to a program called the U.S. Department of Agriculture (USDA) Climate Smart Agriculture (CSA) Pilot Program (USDA CSA Pilot Program) to be considered in determining the amount of the SAF credit. If all the elements are met, the registered producer can increase the emissions reduction, allowing for a larger amount of the SAF credit.

IRS Notice 2024-49 provides guidance on the registration requirements under IRC sections 45Z and 4101 for the clean fuel production credit. Section 45Z(f)(1)(A)(i)(I) provides that no clean fuel production credit shall be determined with respect to any transportation fuel unless the taxpayer

is registered as a producer of clean fuel under section 4101 at the time of production. IRS Notice 2024-49 provides guidance on the time, form, and manner of such registration. IRS Notice 2024-49 provides that applicants will use Form 637 to apply for registration with the IRS and can apply for Activity Letter "CN" (for a producer of clean transportation fuel which is not SAF), or Activity Letter "CA" (for a producer of clean transportation fuel which is SAF), or both, in accordance

with the instructions provided in the notice until Form 637 is updated.

Current Actions: IRS Notice 2024-37 has added a new certificate, revised the certificate from Notice 2024-06, and included new recordkeeping requirements. IRS Notice 2024-49 is revising Form 637 to add new activity codes and activity letters to be requested on Form 637.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals or households, Business or other for-profit, and not-for-profit entities.

Estimated Number of Responses: 9,949.

Estimated Time per Response: Varies, 30 minutes to 14 hours.

Estimated Total Annual Burden Hours: 32,344.

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

Melody Braswell,

Treasury PRA Clearance Officer.

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