

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Agency Collection Activities; Requesting Comments on Relief for Service in Combat Zone and for Presidentially Declared Disaster**

**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 public and other Federal agencies to take this opportunity to comment on the continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning the postponement of certain acts by reason of service in a combat zone or relating to postponement of certain tax-related deadlines by reason of a Presidentially declared disaster.

**DATES:** Written comments should be received on or before May 30, 2025 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andrea Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Please include the OMB Control Number 1545-2286 or TD 8911, TD 9443, and Form 15109 in the Subject line.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the forms should be directed to LaNita Van Dyke, at (202) 317-6009 or Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [LanitaVanDyke@irs.gov](mailto:LanitaVanDyke@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Relief for Service in Combat Zone and for Presidentially Declared Disaster.

*OMB Number:* 1545-2286.

*Regulation Project Number:* TD 8911, TD 9443, Form 15109.

*Abstract:* This collection covers the rules under section 7508 of the Internal Revenue Code (IRC), relating to postponement of certain acts by reason of service in a combat zone, and IRC section 7508A, relating to postponement of certain tax-related deadlines by reason of a Presidentially declared disaster. Form 15109 helps the U.S. Armed Forces members and support personnel to request tax deferment benefits while working in a qualified

combat zone, contingency operation, or hazardous duty station.

*Current Actions:* There are no changes in the paperwork burden previously approved by OMB.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 20,000.

*Estimated Time per Respondent:* 20 minutes.

*Estimated Total Annual Burden Hours:* 6,600.

The following paragraph applies to all 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 if 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.

*Desired Focus of Comments:* The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;
- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: March 24, 2025.

**Molly J. Stasko,**

*Senior Tax Analyst.*

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**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Agency Collection Activities; Comment Request for Form 928**

**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 public and other Federal agencies to take this opportunity to comment on the continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning information collection requirements related to the Form 928.

**DATES:** Written comments should be received on or before May 30, 2025 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andrea Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224 or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Please include the OMB Control Number 1545-0725 or Form 928, in the Subject line.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the forms should be directed to LaNita Van Dyke, at (202) 317-6009 or Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [LanitaVanDyke@irs.gov](mailto:LanitaVanDyke@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Taxable Fuel; registration.

*OMB Number:* 1545-0725.

*Form Number:* 928.

*Abstract:* Under IRC section 4101(b) Secretary may require, as a condition of registration under 4101(a), that the applicant give a bond in an amount that the Secretary determines is appropriate. Applicants that do not meet all the applicable registration tests for Form 637 registration must secure a federal bond, from an acceptable surety or reinsurer listed in Circular 570, prior to receiving a Form 637 registration under section 4101. Form 928 is used for this purpose.

*Current Actions:* There is no change to the burden previously approved.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 500.

*Estimated Time per Respondent:* 2.56 hours.

*Estimated Total Annual Burden Hours:* 1,280.

The following paragraph applies to all 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 if 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.

*Desired Focus of Comments:* The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility.
- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;
- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: March 25, 2025.

**Molly J. Stasko,**  
*Senior Tax Analyst.*

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**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Agency Collection Activities; Comment Request for Online Letter Applications for Pre-Approved Plans

**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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 4461, Application for Approval of Standardized or Nonstandardized Pre-Approved Defined Contribution Plans; Form 4461-A, Application for Approval of Master or Prototype or Volume Submitter Defined Benefit Plan; and, Form 4461-B, Application for Approval of Standardized or Nonstandardized Pre-Approved Plans, and Form 4461-C, Application for Approval of Standardized or Nonstandardized 403(b) Pre-Approved Plans.

**DATES:** Written comments should be received on or before May 30, 2025 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andrea Garcia, Internal Revenue Service, room 6526, 1111 Constitution Avenue NW, Washington, DC 20224 or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Please include the OMB Control Number 1545-0169 or Forms 4461, 4461-A, 4461-B, and 4461-C in the Subject line.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the forms should be directed to LaNita Van Dyke, at (202) 317-6009 or Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [LanitaVanDyke@irs.gov](mailto:LanitaVanDyke@irs.gov).

**SUPPLEMENTARY INFORMATION:** *Titles:* Opinion Letter Applications for Pre-Approved Plans (Forms 4461, 4461-A, 4461-B, and Form 4461-C).

*OMB Number:* 1545-0169.

*Form Number:* 4461, 4461-A, 4461-B, and 4461-C.

*Abstract:* The IRS uses these forms to determine from the information submitted whether the provider or mass submitter of a pre-approved defined contribution plan qualifies under section 401(a) of the Internal Revenue Code for plan approval. The application

is also used to apply for the approval of their employee benefit plans of standardized or nonstandardized pre-approval plans under section 403(b) and their related trust as exempt from federal income tax under Code section 501(a).

*Current Actions:* There are no changes being made to the forms and burden estimates at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 3,380.

*Estimated Time per Respondent:* 10 hours, 58 minutes.

*Estimated Total Annual Burden Hours:* 37,092 hours.

The following paragraph applies to all 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 if 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 25, 2025.

**Molly J. Stasko,**  
*Senior Tax Analyst.*

[FR Doc. 2025-05467 Filed 3-28-25; 8:45 am]

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