

Lisa M. Palluconi,
Acting Director, Office of Foreign Assets
Control.

[FR Doc. 2025–12471 Filed 7–2–25; 8:45 am]

BILLING CODE 4810–AL–C

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Collection Activities; Requesting Comments Request for Form 8918

AGENCY: Internal Revenue Service (IRS),
Treasury.

ACTION: Notice of information collection;
request for comments.

SUMMARY: In accordance with the
Paperwork Reduction Act of 1995, the
IRS is inviting comments on the
information collection request outlined
in this notice.

DATES: Written comments should be
received on or before September 2, 2025
to be assured of consideration.

ADDRESSES: Direct all written comments
to Andres Garcia, Internal Revenue
Service, Room 6526, 1111 Constitution
Avenue NW, Washington, DC 20224, or
by email to pra.comments@irs.gov.
Include OMB Control No. 1545–0865 in
the subject line of the message.

FOR FURTHER INFORMATION CONTACT:
Requests for additional information or
copies of this collection should be
directed to Marcus McCrary, (470) 769–
2001.

SUPPLEMENTARY INFORMATION: The IRS,
in accordance with the Paperwork
Reduction Act of 1995 (PRA) (44 U.S.C.
3506(c)(2)(A)), provides the general
public and Federal agencies with an
opportunity to comment on proposed,
revised, and continuing collections of
information. This helps the IRS assess
the impact and minimize the burden of
its information collection requirements.
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.

Title: Material Advisor Disclosure
Statement.

OMB Control Number: 1545–0865.

Form Number: 8918.

Abstract: Internal Revenue Code (IRC)
6111 requires a sub-set of promoters
called “material advisors” to disclose
information about the promotion of
certain types of transactions called
“reportable transactions.” Material
advisors to any reportable transaction
must disclose certain information about
the reportable transaction by filing a
Form 8918 with the IRS. Material
advisors who file a Form 8918 will
receive a reportable transaction number
from the IRS. Material advisors must
provide the reportable transaction
number to all taxpayers and material
advisors for whom the material advisor
acts as a material advisor.

Current Actions: There is no change to
the previously approved information
collection.

Type of Review: Extension of a
currently approved collection.

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

Estimated Number of Responses:
2,279.

Estimated Time Per Response: 16
hours, 30 minutes.

**Estimated Total Annual Burden
Hours:** 37,627.

Approved: July 1, 2025.

Marcus W. McCrary,
Tax Analyst.

[FR Doc. 2025–12481 Filed 7–2–25; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Form 7004

AGENCY: Internal Revenue Service (IRS),
Treasury.

ACTION: Notice of Information
Collection; request for comments.

SUMMARY: In accordance with the
Paperwork Reduction Act of 1995, the
IRS is inviting comments on the
information collection request outlined
in this notice.

DATES: Written comments should be
received on or before September 2, 2025
to be assured of consideration.

ADDRESSES: Direct all written comments
to Andres Garcia, Internal Revenue

Service, Room 6526, 1111 Constitution
Avenue NW, Washington, DC 20224, or
by email to pra.comments@irs.gov.
Include “OMB Control No. 1545–0233”
in the subject line of the message.

FOR FURTHER INFORMATION CONTACT:

View the latest drafts of the tax forms
related to the information collection
listed in this notice at [https://
www.irs.gov/draft-tax-forms](https://www.irs.gov/draft-tax-forms). Requests
for additional information or copies of
this collection should be directed to
Marcus McCrary, (470) 769–2001.

SUPPLEMENTARY INFORMATION: The IRS,
in accordance with the Paperwork
Reduction Act of 1995 (PRA) (44 U.S.C.
3506(c)(2)(A)), provides the general
public and Federal agencies with an
opportunity to comment on proposed,
revised, and continuing collections of
information. This helps the IRS assess
the impact and minimize the burden of
its information collection requirements.
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.

Title: Form 7004—Application for
Automatic Extension of Time To File
Certain Business Income Tax,
Information, and Other Returns.

OMB Control Number: 1545–0233.

Form Number: 7004.

Abstract: Taxpayers use Form 7004 to
request an automatic extension of time
to file their certain business income tax,
information, and other returns. The
information is needed by IRS to
determine whether Form 7004 was
timely filed so as not to impose a late
filing penalty in error and also to ensure
that the proper amount of tax was
computed and deposited.

Current Actions: There is no change to
the previously approved information
collection.

Type of Review: Extension of a
currently approved collection.