

*Affected Public:* Business organizations and individuals engaged in the international diamond trade.

*Estimated Number of Respondents:* Based on data received from the U.S. Department of Homeland Security (DHS), U.S. Customs and Border Protection (CBP), the estimate for the number of unique reporting respondents is approximately 73 respondents per year.

*Frequency of Response:* The estimated annual frequency of responses is approximately 5.5 per respondent, based on average transaction volume.

*Estimated Total Number of Annual Responses:* The estimated total number of responses per year is approximately 402.

*Estimated Time per Response:* DHS/CBP assesses that there is an average time estimate of 10 minutes per response.

*Estimated Total Annual Burden Hours:* The estimated total annual reporting burden is approximately 67 hours.

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

**Melody Braswell,**

Treasury PRA Clearance Officer.

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**BILLING CODE 4810-AL-P**

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service (IRS) Information Collection Requests

**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 March 31, 2025 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](http://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](mailto:PRA@treasury.gov), calling (202) 622-1035, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

### SUPPLEMENTARY INFORMATION:

#### Internal Revenue Service (IRS)

1. *Title:* Voluntary Disclosure Practice and the Streamlined Filing Compliance Procedures.

*OMB Number:* 1545-2241.

*Form Number(s):* 14457, 14653, 14654 and 15023.

*Abstract:* The IRS offers two very different compliance paths to two very different populations of taxpayers. First, the Voluntary Disclosure Practice is a longstanding practice of IRS Criminal Investigation (CI). CI takes timely, accurate, and complete voluntary disclosures under consideration when determining whether to recommend criminal prosecution. A voluntary disclosure will not automatically guarantee immunity from prosecution; however, a voluntary disclosure may result in prosecution not being recommended. Form 14457 is used for all voluntary disclosures. Second, the Streamlined Filing Compliance Procedures are available to eligible taxpayers who can truthfully certify that their failure to report foreign financial assets and pay all tax due in respect of those assets resulted from non-willful conduct. Forms 14653 and 14654 relate to the Streamlined Filing Compliance Procedures. Form 15023 has been revised to be used as a response to compliance alerts.

*Current Actions:* There are changes to the paperwork burden previously approved by OMB. The agency has updated the number of respondents/responses for Forms 14457, 14653, and 14654. Form 15023 has been revised, but the changes do not affect burden and the estimated number of respondents/responses will remain the same and will be re-evaluated during the next revision cycle. The changes to the response estimates result in an overall decrease of 1,478 responses and an overall annual time burden of 61,496 hours.

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

*Affected Public:* Individuals or Households.

*Estimated Number of Respondents:* 15,091.

*Estimated Time per Response:* 21 hours, 47 min.

*Estimated Total Annual Burden Hours:* 328,892 hours.

2. *Title:* Annual Summary and Transmittal of U.S. Information Returns. *OMB Number:* 1545-0108.

*Regulation Project Number:* Form 1096.

*Abstract:* Form 1096 is used to transmit information returns (Forms 1099, 1098, 5498, and W-2G) to the IRS service centers. Under Internal Revenue Code section 6041 and related regulations, a separate Form 1096 is used for each type of return sent to the service center by the payer. It is used by IRS to summarize, categorize, and process the forms being filed.

*Current Actions:* Changes to update box numbers for Forms 1099-MISC and 1099-NEC along with updated filing projections will result in a decrease in the estimated annual burden by 893,582 hours.

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

*Affected Public:* Business or other for-profit organizations, individuals or households, not-for-profit institutions, farms, Federal government, and State, local or Tribal governments.

*Estimated Number of Respondents:* 2,124,667.

*Estimated Time per Respondent:* 11 min.

*Estimated Total Annual Burden Hours:* 403,687.

3. *Title:* Distributions From Pensions, Annuities, Retirement or Profit-sharing Plans, IRAs, Insurance Contracts, etc.

*OMB Number:* 1545-0119.

*Form Number:* 1099-R.

*Abstract:* Form 1099-R is used to report distributions from pensions, annuities, profit-sharing or retirement plans, IRAs, and the surrender of insurance contracts. This information is used by the IRS to verify that income has been properly reported by the recipient.

*Current Actions:* There is no change to the form, however the agency has updated the estimated number of responses based on the most recent filing data. The agency estimates 9,729,300 more responses, increasing overall burden by 4,280,892 hours.

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

*Affected Public:* Businesses or other for-profit organizations, not for-profit institutions, and Federal, State, local or Tribal governments.

*Estimated Number of Respondents:* 8,000.

*Estimated Number of Responses:* 115,703,400.

*Estimated Time per Response:* 26 minutes.

*Estimated Total Annual Burden Hours:* 50,909,496 hours.

4. *Title:* Foreign Tax Credit (Individual, Estate, or Trust).

OMB Number: 1545–0121.

Form Number: 1116, Schedules B and Schedule C.

**Abstract:** Form 1116, Schedules B and Schedule C are used by individuals (including nonresident aliens), estates, or trusts who paid foreign income taxes on U.S. taxable income, to compute the foreign tax credit. This information is used by the IRS to determine if the foreign tax credit is properly computed.

**Current Actions:** There are no changes being made to the form at this time.

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

**Affected Public:** Individuals or households.

**Estimated Number of Responses:** 454,326.

**Estimated Time per Respondent:** 7.30 hours.

**Estimated Total Annual Burden Hours:** 2,531,600.

5. **Title:** International Boycott Report.

OMB Number: 1545–0216.

Form Number: 5713 and Sch's A, B, & C.

**Abstract:** Persons having operations in or related to countries which require participation in or cooperation with an international boycott may be required to report these operations on Form 5713. Persons use Schedule A with Form 5713 to figure the international boycott factor to use in figuring the loss of tax benefits. Persons use Schedule B with Form 5713 to specifically attribute taxes and income to figure the loss of tax benefits. Filers of Schedule A or B (Form 5713) use Schedule C to compute the loss of tax benefits from participation in or cooperation with an international boycott.

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

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

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

**Estimated Number of Respondents:** 5,632.

**Estimated Time per Response:** 25 hours, 28 min.

**Estimated Total Annual Burden Hours:** 143,498 hours.

6. **Title:** Request for Copy of Tax Return.

OMB Number: 1545–0429.

Form Number: Form 4506.

**Abstract:** Internal Revenue Code section 7513 allows taxpayers to request a copy of a tax return or related documents. Form 4506 is used for this purpose. The information provided will be used for research to locate the tax form and to ensure that the requestor is the taxpayer or someone authorized by the taxpayer to obtain the documents requested.

**Current Actions:** There are no changes being made to the form at this time.

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

**Affected Public:** Business or other for-profit organizations, individuals or households, farms, and Federal, State, local, or Tribal governments.

**Estimated Number of Respondents:** 325,000.

**Estimated Time per Respondent:** 48 min.

**Estimated Total Annual Burden Hours:** 260,000.

7. **Title:** Request for Prompt Assessment Under Internal Revenue Code Section 6501(d).

OMB Number: 1545–0430.

Form Number: 4810.

**Abstract:** Fiduciaries representing a dissolving corporation or a decedent's estate may request a prompt assessment of tax under Internal Revenue Code section 6501(d). Form 4810 is used to help locate the return and expedite the processing of the taxpayer's request.

**Current Actions:** There are no changes being made to the form at this time.

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

**Affected Public:** Individuals or households, business or other for-profit organizations, farms, and the Federal Government.

**Estimated Number of Respondents:** 4,000.

**Estimated Time per Respondent:** 6 hours, 12 minutes.

**Estimated Total Annual Burden Hours:** 24,800.

8. **Title:** IRA Contribution Information.

OMB Number: 1545–0747.

Form Number: 5498.

**Abstract:** Form 5498 is used by trustees and issuers to report contributions to, and the fair market value of, an individual retirement arrangement (IRA). The information on the form will be used by IRS to verify compliance with the reporting rules under regulation section 1.408–5 and to verify that the participant in the IRA has made the contribution that supports the deduction taken.

**Current Actions:** There is no change to the existing collection.

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

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

**Estimated Number of Responses:** 141,568,500.

**Estimated Time per Respondent:** 25 minutes.

**Estimated Total Annual Burden Hours:** 58,043,085.

9. **Title:** Application for Special Enrollment Examination.

OMB Number: 1545–0949.

Form Number: Form 2587.

**Abstract:** Filers use this form to apply to take the Special Enrollment Examination to establish eligibility for enrollment to practice before the Internal Revenue Service.

**Current Actions:** There are no changes being made to the form at this time.

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

**Affected Public:** Individuals or households.

**Estimated Number of Respondents:** 15,643.

**Estimated Time per Respondent:** .10 hr.

**Estimated Total Annual Burden Hours:** 1,564.

10. **Title:** Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund and Return by a shareholder making certain late elections to end treatment as a passive foreign investment company.

OMB Number: 1545–1002.

Form Numbers: 8621 and 8621–A.

**Abstract:** Form 8621 is filed by a U.S. shareholder who owns stock in a foreign investment company. The form is used to report income, make an election to extend the time for payment of tax, and to pay an additional tax and interest amount. The IRS uses Form 8621 to determine if these shareholders have correctly reported amounts of income, made the election correctly, and have correctly computed the additional tax and interest amount. Form 8621–A is necessary for certain taxpayers/shareholders who are investors in passive foreign investment companies (PFIC's) to request late deemed sale or late deemed dividend elections (late purging elections) under Reg. 1.1298–3(e). The form provides a taxpayer/shareholder the opportunity to fulfill the requirements of the regulation in making the election by asserting the following: (i) the election is being made before an IRS agent has raised on audit the PFIC status of the foreign corporation for any taxable year of the taxpayer/shareholder; (ii) the taxpayer/shareholder is agreeing (by submitting Form 8621–A) to eliminate any prejudice to the interests of the U.S. government on account of the taxpayer/shareholder's inability to make timely purging elections; and (iii) the taxpayer/shareholder shows as a balance due on Form 8621–A an amount reflecting tax plus interest as determined under Reg. 1.1298(e)(3).

**Current Actions:** IRS is making an administrative change to merge the previously approved OMB 1545–1950—Form 8621–A into the OMB approval of

1545–1002. There are no changes to either form or its use.

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

*Affected Public:* Businesses or other for-profit organizations and individuals. Form 8621:

*Estimated Number of Respondents:* 1,333.

*Estimated Time per Response:* 48 hours, 44 min.

*Estimated Total Annual Burden Hours:* 64,962.

Form 8621–A:

*Estimated Number of Respondents:* 1.

*Estimated Time per Respondent:* 78 hours, 30 minutes.

*Estimated Total Annual Burden Hours:* 79 hours.

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

**Melody Braswell,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2025–03305 Filed 2–27–25; 8:45 am]

**BILLING CODE 4830–01–P**

## UNIFIED CARRIER REGISTRATION PLAN

### Sunshine Act Meetings

**TIME AND DATE:** March 5, 2025, 1:00 p.m. to 4:00 p.m., Central Standard time.

**PLACE:** This meeting will take place at the Dallas Marriott Downtown, 650 North Pearl Street, Dallas, Texas, USA 75201. The meeting will also be accessible via conference call and via Zoom Meeting and Screenshare. Any interested person may call (i) 1–929–205–6099 (US Toll) or 1–669–900–6833 (US Toll), Meeting ID: 910 5539 6711, to listen and participate in this meeting. The website to participate via Zoom Meeting and Screenshare is <https://kellen.zoom.us/meeting/register/tjUtcuyrpz0tG9XR7mUFRNiPnUc6xu0tQrYt>.

**STATUS:** This meeting will be open to the public.

**MATTERS TO BE CONSIDERED:** The Unified Carrier Registration Plan Enforcement Subcommittee (the “Subcommittee”) will continue its work in developing and implementing the Unified Carrier Registration Plan and Agreement. The subject matter of this meeting will include:

### Proposed Agenda

#### I. Call to Order—UCR Enforcement Subcommittee Chair

The Subcommittee Chair will welcome attendees, call the meeting to

order, call roll for the Subcommittee, confirm whether a quorum is present, and facilitate self-introductions.

#### II. Verification of Publication of Meeting Notice—UCR Executive Director

The UCR Executive Director will verify the publication of the meeting notice on the UCR website and distribution to the UCR contact list via email followed by the subsequent publication of the notice in the **Federal Register**.

#### III. Review and Approval of Subcommittee Agenda and Setting of Ground Rules—UCR Enforcement Subcommittee Chair

*For Discussion and Possible Subcommittee Action*

The Subcommittee Agenda will be reviewed, and the Subcommittee will consider adoption.

#### Ground Rules

➤ Subcommittee action only to be taken in designated areas on agenda.

#### IV. Review and Approval of Subcommittee Minutes from the August 13, 2024, Meeting—UCR Enforcement Subcommittee Chair

*For Discussion and Possible Subcommittee Action*

Draft minutes from the August 13, 2024, Subcommittee meeting will be 200E; reviewed. The Subcommittee will consider action to approve.

#### V. Review of 2024 Enforcement Rates—UCR Enforcement Subcommittee Chair, UCR Enforcement Subcommittee Vice-Chair

The Subcommittee will review a variety of tools and activities undertaken in 2024 to conduct enforcement activities in the states.

#### VI. 2025 UCR Awareness Initiatives—UCR Enforcement Subcommittee Chair, UCR Enforcement Subcommittee Vice-Chair

The Subcommittee Chair will lead a discussion of an overview of the January 2025 UCR Awareness Initiative and the upcoming June 15–18, 2025, Awareness Initiative.

#### VII. Discussion on Creation of Enforcement Card for Enforcement Officers—UCR Enforcement Subcommittee Member Willie Smith

The Subcommittee Member will lead a discussion on the creation of an

enforcement card to be utilized for enforcement officers.

#### VIII. Discussion on Creation of Violation Referral Program—UCR Enforcement Subcommittee Vice-Chair

The Subcommittee Vice-Chair will lead a discussion on the creation of a UCR Violation Referral Program as part of UCR Enforcement.

#### IX. Discussion and update on UCR Enforcement Training Materials—UCR Enforcement Subcommittee Chair, UCR Enforcement Subcommittee Vice-Chair

The Subcommittee Chair will lead a discussion on the updates to the UCR Enforcement Training Materials.

#### X. Review of Roadside Enforcement for Carriers Who are Under-Registered—UCR Enforcement Subcommittee Chair, UCR Enforcement Subcommittee Vice-Chair

The Subcommittee Chair will lead a discussion on the continued efforts to issue violations to under-registered carriers.

#### XI. Inspector Award for Annual UCR Enforcement—UCR Enforcement Subcommittee Chair, UCR Enforcement Subcommittee Vice-Chair

The Subcommittee Chair will present the top inspector award. The Subcommittee Vice-Chair will give a presentation on the inspector's enforcement efforts in 2024.

#### XII. Other Business—UCR Enforcement Subcommittee Chair

The Subcommittee Chair will call for any other items Subcommittee members would like to discuss.

#### XIII. Adjournment—UCR Enforcement Subcommittee Chair

The Subcommittee Chair will adjourn the meeting.

The agenda will be available no later than 5:00 p.m. Eastern time, February 25, 2025 at: <https://plan.ucr.gov>.

**CONTACT PERSON FOR MORE INFORMATION:** Elizabeth Leaman, Chair, Unified Carrier Registration Plan Board of Directors, (617) 305–3783, [eleaman@board.ucr.gov](mailto:eleaman@board.ucr.gov).

**Alex B. Leath,**  
*Chief Legal Officer, Unified Carrier Registration Plan.*

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**BILLING CODE 4910–YL–P**