

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: September 26, 2023.

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

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Revision of Information Collection Request Submitted for Public Comment; Comment Request for Form 8933

**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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning Form 8933, Carbon Dioxide Sequestration Credit.

**DATES:** Written comments should be received on or before November 28, 2023 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andrés García, 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, "OMB Number: 1545-2132 or Form 8933" in the Subject line.

#### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the form and instructions should be directed to LaNita Van Dyke, at (202) 317-3009, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [LaNita.VanDyke@irs.gov](mailto:LaNita.VanDyke@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Carbon Dioxide Sequestration Credit.

*OMB Number:* 1545-2132.

*Form Number:* 8933.

*Abstract:* Use Form 8933 to claim the carbon oxide sequestration credit. The credit is allowed for qualified carbon oxide that is captured and disposed of or captured, used, and disposed of by the taxpayer in secure geological storage. Only carbon oxide captured and disposed of or used within the United States or a U.S. possession is taken into account when figuring the credit.

*Current Actions:* Form 8933 has been updated and revised to reflect new provisions under Public Law 117-169, section 13104.

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

*Affected Public:* Businesses and other for-profit organizations, Individuals or households, and Farms.

*Estimated Number of Respondents:* 250.

*Estimated Time Per Respondent:* 17 hours 31 min.

*Estimated Total Annual Burden Hours:* 4,380.

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: September 26, 2023.

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

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request Concerning Procedures for Requesting Competent Authority Assistance Under Tax Treaties

**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 procedures for requesting competent authority assistance under tax treaties.

**DATES:** Written comments should be received on or before November 28, 2023 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](mailto:pra.comments@irs.gov). Include 1545-2044 or Revenue Procedure 2015-40.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, at (202)