

be summarized and/or included in the request for OMB approval. All comments will become a matter of public record.

General Request for Comments—Comments are invited on: (1) 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; (2) the accuracy of FinCEN estimates of the burden of the collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; (4) 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 (5) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Additional Requests for Comment—In connection with a variety of initiatives FinCEN is undertaking to implement the AML Act, FinCEN intends to conduct, in the future, additional assessments of the PRA burden associated with BSA requirements. To assist with those activities, FinCEN is also requesting comments in response to the following additional questions:

(1) To what extent do estimates that exclude the reporting and recordkeeping burdens on foreign banks potentially underestimate the full PRA burden associated with this control number?

(2) Should FinCEN revise its PRA burden estimates to account for the burden on affected foreign banks? Why or why not? If so, please suggest sources or provide data that would facilitate this update.

(3) Please provide comment, preferably including, or with reference to, the data relied upon to make such comments, on FinCEN's estimates of banks that maintain correspondent accounts for foreign banks. In particular, FinCEN invites public feedback on:

(a) The general accuracy of its population estimates.

(b) Further information about the distribution of potentially affected U.S. Banks, such as meaningful differences in size or ability to incur the reporting and recordkeeping requirements associated with FinCEN regulation.

Andrea M. Gacki,

Director, Financial Crimes Enforcement Network.

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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 April 28, 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. 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)

1. *Title:* Third-Party Disclosure Requirements.

OMB Control Number: 1545-1466.

Abstract: Taxpayers must obtain third-party certification or documentation to avail themselves of certain credits, deductions or other benefits permitted by the Internal Revenue Code. Taxpayers will use these documents or information to support claims for certain credits, deductions, or tax benefits on their returns. The Internal Revenue Service may review these documents or information during any examination of taxpayers' returns to verify the taxpayers' entitlement to the claimed credits, deductions, or tax benefits. This submission contains third-party disclosure regulations subject to the Paperwork Reduction Act of 1995.

Current Actions: There are no changes being made to this collection at this time. However, updates in the burden

estimates will result in a burden increase of 297,453 hours.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, business or other for-profit organizations, and not-for-profit institutions.

Estimated Number of Responses: 130,723,849.

Estimated Average Time per Respondent: 16 min.

Estimated Total Annual Burden Hours: 34,228,870.

2. *Title:* Distributions From an HSA, Archer MSA, or Medicare Advantage MSA.

OMB Control Number: 1545-1517.

Form Number: 1099-SA.

Abstract: Form 1099-SA is used to report distributions made from a health savings account (HSA), Archer medical savings account (Archer MSA), or Medicare Advantage MSA (MA MSA). The distribution may have been paid directly to a medical service provider or to the account holder. A separate return must be filed for each plan type.

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 7,958 less responses, decreasing overall burden by 1,114 hours.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 10,500.

Estimated Time per Response: 11 min.

Estimated Total Annual Burden Hours: 3,738,643 hours.

3. *Title:* HSA, Archer MSA, or Medicare Advantage MSA Information.

OMB Control Number: 1545-1518.

Form Number: 5498-SA.

Abstract: This form is used to report contributions to a medical savings account as required by Internal Revenue Code section 220(h).

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: Businesses or other for-profit organizations.

Estimated Number of Responses: 38,473,400.

Estimated Time per Response: 10 min.

Estimated Total Annual Burden Hours: 6,412,233.

4. *Title:* Foreign Account Tax Compliance Act (FATCA).

OMB Control Number: 1545-2246.

Form Numbers: 8957, 8966, 8966-C, 8809-I, and 8508-I.

Regulation Project Numbers: IRS Notice 2023–11, IRS Notice 2024–78, and TD 9610.

Abstract: Internal Revenue Code (IRC) section 1471–1474 is part of the Foreign Account Tax Compliance Act (FATCA) legislative framework to obtain reporting from foreign financial institutions on the accounts held in their institutions by US persons. The IRS developed forms and regulations under these authorities of IRC. TD 9610 includes the regulations related to the reporting on the forms and the associated recordkeeping requirements.

Form 8957, Foreign Account Tax Compliance Act (FATCA) Registration, information is to be used by a foreign financial institution to apply for status as a foreign financial institution (FFI) as defined in IRC 1471(b)(2). Form 8966, FATCA Report, is used by a responsible officer of a foreign institution to report information with respect to U.S. accounts or persons based on their IRC chapter 4 status. Form 8966–C is used to authenticate the paper-filed Forms 8966 and to ensure the ability to identify discrepancies between the number of forms received versus those claimed to have been sent by the filer. Taxpayers use Form 8508–I to request a waiver from filing Form 8966 electronically. Form 8809–I is used to request an initial or additional extension of time to file 8966 for the current year. IRS Notice 2023–11 and IRS Notice 2024–78 allow FFIs to obtain temporary relief from reporting missing required U.S. taxpayer identification numbers for certain preexisting accounts, when they comply with the procedures described within each notice. Publication 5124 provides directions on how Model 1 Intergovernmental Agreements report information directly to the IRS.

Current Actions: IRS is adding the Publication 5124, IRS Notice 2023–11 and 2024–78 to the OMB approval for 1545–2246. There are not changes to the requirements. This is an administrative change to count the burden within 1545–2246.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 5,561,180.

Estimated Time per Response: 7 minutes up to 8 hours

Estimated Total Annual Burden Hours: 2,912,282.

5. Title: Information Reporting for Certain Life Insurance Contract Transactions.

OMB Control Number: 1545–2281.

Form Number: Forms 1099–LS and 1099–SB.

Abstract: The collection covers the information reporting requirements for certain life insurance contracts under IRC 6050Y, which was added by the Tax Cuts and Jobs Act (TCJA). Form 1099–LS is used by the acquirer of any interest in a life insurance contract (also known as a life insurance policy) in a reportable policy sale to report the acquisition. Form 1099–SB is used by the issuer of a life insurance contract (also known as a life insurance policy) to report the seller's investment in the contract and surrender amount with respect to an interest in a life insurance contract transferred in a "reportable policy sale" or transferred to a foreign person.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Responses: 13,100.

Estimated Time per Respondent: 7 min.

Estimated Total Annual Burden Hours: 1,572.

6. Title: De Minimis Error Safe Harbor Exceptions to Penalties for Failure to File Correct Information Returns or Furnish Correct Payee Statements.

OMB Control Number: 1545–2301.

Regulation Project Number: TD 9984.

Abstract: Treasury Decision (TD) 9984 contains regulation implementing statutory safe harbor rules that protect persons required to file information 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: 992,102.

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

Melody Braswell,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Alcohol and Tobacco Tax and Trade Bureau 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 April 28, 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. Find this particular information collection by selecting "Currently under 30-day Review—Open for Public Comments" or by using the search function.

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SUPPLEMENTARY INFORMATION:

Alcohol and Tobacco Tax and Trade Bureau (TTB)

1. Title: Voluntary Chemist Certification Program Applications, Notices, and Records.

OMB Control Number: 1513–0140.

Abstract: TTB offers the Chemist Certification Program as a service to the