

prohibitions of Directive 1 under E.O. 14014, "Prohibitions Related to Financial Services to or for the Benefit of Myanmar Oil and Gas Enterprise." These names have been placed on OFAC's Non-SDN Menu-Based Sanctions List.

1. MYANMA OIL AND GAS ENTERPRISE (a.k.a. "M.O.G.E."; a.k.a. "MOGE"), Complex No. 44, Nay Pyi Taw, Naypyidaw Union Territory, Burma; Building No. 6, Nay Pyi Taw, Burma; Organization Established Date 1963; Organization Type: Extraction of crude petroleum; Target Type State-Owned Enterprise; Executive Order 14014 Directive Information: Subject to Directive 1—As of the effective date, the provision, exportation, or reexportation, directly or indirectly, of financial services to or for the benefit of Myanmar Oil and Gas Enterprise (MOGE) or its property or interests in property is prohibited.; alt. Executive Order 14014 Directive Information: For more information on directives, please visit the following link: <https://ofac.treasury.gov/sanctions-programs-and-country-information/burma#directives>; Listing Date (E.O. 14014 Directive 1): 31 Oct 2023; Effective Date (E.O. 14014 Directive 1): 15 Dec 2023 [BURMA-EO14014].

Authority: E.O. 14014, 86 FR 9429.

Dated: October 31, 2023.

Bradley T. Smith,

*Director, Office of Foreign Assets Control,
U.S. Department of the Treasury.*

[FR Doc. 2023-24308 Filed 11-2-23; 8:45 am]

BILLING CODE 4810-AL-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8946

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service (IRS), 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 the PTIN Supplemental Application For Foreign Persons Without a Social Security Number. **DATES:** Written comments should be received on or before January 2, 2024 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.

Please reference the "OMB number 1545-2189" in the subject line of the message.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the form and instructions should be directed to Sara Covington, (202) 317-5744 or Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington DC 20224, or through the internet, at Sara.L.Covington@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: PTIN Supplemental Application For Foreign Persons Without a Social Security Number.

OMB Number: 1545-2189.

Form Number: 8946.

Abstract: Form 8946 is used by foreign persons without a social security number (SSN) who want to prepare tax returns for compensation. Foreign persons who are tax return preparers must obtain a preparer tax identification number (PTIN) to prepare tax returns for compensation. Generally, the IRS requires an individual to provide an SSN to get a PTIN. Because foreign persons cannot get an SSN, they must file Form 8946 to establish their identity and status as a foreign person.

Current Actions: There were editorial edits made to the internal only box of form 8946. However, these edits did not affect the burden estimates.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profit organizations.

Estimated Number of Respondents: 4,466.

Estimated Time per Respondent: 5.27 hrs.

Estimated Total Annual Burden Hours: 23,536.

The following paragraph applies to all of 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 as long as 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: October 30, 2023.

Sara L. Covington,

IRS Tax Analyst.

[FR Doc. 2023-24289 Filed 11-2-23; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request Relating to the Employee Plans Determination Letter Program

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. The IRS is soliciting comments concerning the application form for a determination letter for Employee Benefit Plans.

DATES: Written comments should be received on or before January 2, 2024 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. Please include "OMB Number 1545-0197" in the subject line of the message.

Requests for additional information or copies of the regulations should be directed to Sara Covington, at (202) 317-5744 or Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at sara.l.covington@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Employee Plans Determination Letter Program.

OMB Control Number: 1545–0197.
Form Number: 5300.

Abstract: Internal Revenue Code sections 401(a) and 501(a) set out requirements for qualification of employee benefit trusts and the tax-exempt status of these trusts. Form 5300 is used to request a determination letter from the IRS for the qualification of a defined benefit or a defined contribution plan and the exempt status of any related trust.

Current Actions: There is no change to the burden previously approved by OMB. This request is being submitted for renewal purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations and individuals.

Estimated Number of Respondents: 85,000.

Estimated Time per Respondent: 84 hours, 43 min.

Estimated Total Annual Burden Hours: 7,201,200.

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: October 30, 2023.

Sara L. Covington,

IRS Tax Analyst.

[FR Doc. 2023–24288 Filed 11–2–23; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Requesting Comments on Employer's Annual Federal Unemployment Forms

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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, Form 940–PR, Planilla para la Declaración Federal Anual del Patrono de la Contribución Federal para el Desempleo (FUTA), and their associated forms and schedules.

DATES: Written comments should be received on or before January 2, 2024] 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. 1545–0028 in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to Jon Callahan, (737) 800–7639, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at jon.r.callahan@irs.gov.

SUPPLEMENTARY INFORMATION: The IRS is currently seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

Title: Employer's Annual Federal Unemployment (FUTA) Tax Return.
OMB Number: 1545–0028.

Form Numbers: Form 940, Form 940–PR, Form 940–V, Form 940–V (PR), Schedule A (Form 940), Schedule R (Form 940), and Anexo A (Formulario 940–PR).

Abstract: Internal Revenue Code section 3301 imposes a tax on employers based on the first \$7,000 of taxable wages paid to each employee. The tax is computed and reported on Forms 940 and 940–PR (Puerto Rico employers only). The IRS uses the information on Forms 940 and 940–PR to ensure that employers have reported and figured the correct FUTA wages and tax.

Current Actions: There is no change to the existing collection. However, the estimated number of responses has been updated based on current filing data. Corrections were also made to the burden calculations for the 940–PR forms and schedules.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profit organizations, individuals, or households, and farms.

Estimated Number of Responses: 7,128,700.

Estimated Time Per Respondent: 12 hours, 22 minutes.

Estimated Total Annual Burden Hours: 88,115,561.

The following paragraph applies to all of 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 as long as 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