

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:* Debt Instruments with Original Discount; Imputed Interest on Deferred Payment Sales or Exchanges of Property; Property Traded on an Established Market.

*OMB Control Number:* 1545–1353.

*Regulation Project Number:* TD 8517 and TD 9599.

*Abstract:* These regulations provide definitions, reporting requirements, elections, and general rules relating to the tax treatment of debt instruments with original issue discount and the imputation of, and accounting for, interest on certain sales or exchanges of property.

*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 or Households.

*Estimated Number of Responses:* 545,000.

*Estimated Time per Response:* 21 minutes for TD 8517; 30 minutes for TD 9599.

*Estimated Total Annual Burden Hours:* 195,500.

Dated: August 28, 2025.

**LaNita Van Dyke,**

*Tax Analyst.*

[FR Doc. 2025–16763 Filed 8–29–25; 8:45 am]

**BILLING CODE 4830–01–P**

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Agency Information Collection Activities; Comment Request on Form 1127

**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 November 3, 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](mailto:pra.comments@irs.gov). Include “OMB Control No. 1545–2131” 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>. Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, 202–317–6009.

**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:* Application for Extension of Time for Payment of Tax Due to Undue Hardship.

*OMB Control Number:* 1545–2131.  
*Form Number:* Form 1127.

*Abstract:* Internal Revenue Code section 6161 allows individual and business taxpayers to request an extension of time for payment of tax shown or required to be shown on a return or for a tax due on a notice of deficiency. Form 1127 must be filed with supporting documentation to approve an extension, providing

evidence the taxpayer would sustain a substantial financial loss if forced to pay the tax or deficiency on the due date.

*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:* 1,000.

*Estimated Time per Response:* 7 hours, 26 minutes.

*Estimated Total Annual Burden Hours:* 7,470.

Dated: August 28, 2025.

**LaNita Van Dyke,**

*Tax Analyst.*

[FR Doc. 2025–16764 Filed 8–29–25; 8:45 am]

**BILLING CODE 4830–01–P**

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Agency Information Collection Activities; Comment Request on Revenue Procedure 2001–29, Leveraged Leases

**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 November 3, 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](mailto:pra.comments@irs.gov). Include “OMB Control No. 1545–1738” in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, 202–317–6009.

**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:* Revenue Procedure 2001–29, Leveraged Leases.

*OMB Control Number:* 1545–1738.

*Regulation Project Number:* Revenue Procedure 2001–29.

*Abstract:* Revenue Procedure 2001–29 sets forth the information and representation required to be furnished by taxpayers in requests for advanced rulings on leveraged lease transactions. Section 3 of the Revenue Procedure sets forth a list of general information requirements, and Section 4 includes specific information requirements that taxpayers should include in an initial ruling request. This information can help the Internal Revenue Service more promptly and efficiently process the request.

*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, and not-for-profit institutions.

*Estimated Number of Responses:* 10.

*Estimated Time per Response:* 80 hours.

*Estimated Total Annual Burden Hours:* 800.

Dated: August 28, 2025.

**LaNita Van Dyke,**

*Tax Analyst.*

[FR Doc. 2025–16758 Filed 8–29–25; 8:45 am]

**BILLING CODE 4830–01–P**

## UNIFIED CARRIER REGISTRATION PLAN

### Sunshine Act Meetings

**TIME AND DATE:** September 4, 2025, 12:00 p.m. to 3:00 p.m., EDT

**PLACE:** The meeting will 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: 985 7165 9695, to listen and participate in this meeting. The website to participate via Zoom Meeting and Screenshare is <https://kellen.zoom.us/meeting/register/m6r6eP88TUe6fP6Z7N9HWg>.

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

**MATTERS TO BE CONSIDERED:** The Unified Carrier Registration Plan Board of Directors (the “Board”) 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. Welcome and Call to Order—UCR Board Chair*

The UCR Board Chair will welcome attendees, call the meeting to order, call roll for the Board, confirm the presence of a quorum, and facilitate self-introductions.

#### *II. Verification of Publication of Meeting Notice—UCR Legal Counsel*

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

#### *III. Review and Approval of Board Agenda—UCR Board Chair*

For Discussion and Possible Board Action

The proposed Agenda will be reviewed. The Board will consider action to adopt.

#### Ground Rules

➤Board actions taken only in designated areas on the agenda

#### *IV. Possible Renewal of Contracts for Compliance Specialists at Seikosoftware and DSL Transportation Services, Inc.—UCR Board Chair, UCR Legal Counsel*

For Discussion and Possible Board Action

The UCR Board Chair and UCR Legal Counsel will discuss possible renewal of

the current contracts with Seikosoftware (for 2 FTEs) and DSL Transportation Services, Inc. (for 2 FTEs), for compliance specialists expiring on September 30, 2025. The Board may take action to approve the renewal of the contracts on terms and conditions approved by the Board.

#### *V. Possible Renewal of Contract With the UCR Executive Director—UCR Board Chair, UCR Legal Counsel*

For Discussion and Possible Board Action

The UCR Board Chair and UCR Legal Counsel will discuss possible renewal of the current contract with the UCR Executive Director expiring on October 31, 2025. The Board may take action to approve the renewal of the contract on terms and conditions approved by the Board.

#### *VI. Possible Renewal of Contract With Kellen—UCR Board Chair, UCR Legal Counsel*

For Discussion and Possible Board Action

The UCR Board Chair and UCR Legal Counsel will discuss possible renewal of the UCR Plan's contract with Kellen for an additional one-year term as provided in the UCR Plan's current contract with Kellen. The Board may take action to exercise the option to renew the current UCR Plan contract with Kellen for an additional one-year period under such terms provided under the current contract.

#### *VII. Other Business—UCR Board Chair*

The UCR Board Chair will call for any other business, old or new, from the floor.

#### *VIII. Adjournment—UCR Board Chair*

The UCR Board Chair will adjourn the meeting.

The agenda will be available no later than 5:00 p.m. Eastern daylight time, August 27, 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.*

[FR Doc. 2025–16745 Filed 8–28–25; 11:15 am]

**BILLING CODE 4910–YL–P**