

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: Declarations and Authorizations for Electronic Filing.

OMB Control Number: 1545-0967.

Form Number: 8453-EG, 8453-WH, 8879-EG, and 8879-WH.

Abstract: The IRS is actively engaged in encouraging e-filing and electronic documentation. The Form 8453 series is used to authenticate the electronically filed tax return, authorize the electronic return originator (ERO) or intermediate service provider (ISP) to transmit the return, and provide the taxpayer's consent to authorize electronic funds withdrawal for payment of taxes owed. The Form 8879 series is used to authorize the taxpayer and ERO to sign the return using a personal identification number (PIN) and consent to an electronic funds' withdrawal.

Current Actions: There is a change to the existing collection. Forms 8453-EG and 8879-EG were updated to include the filing of forms 706, 706-A, 706-GSD, 706-GST, 706-NA, and 706-QDT.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals or households, and Business or other for-profit organizations.

Estimated Number of Responses: 634,800.

Estimated Time per Respondent: 1 hour 30 minutes to 2 hours 23 minutes.

Estimated Total Annual Burden Hours: 1,152,396.

Approved: September 11, 2025.

Marcus W. McCrary,

Tax Analyst.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Claim for Refund of Excise Taxes

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 17, 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. Include "OMB Control No. 1545-1420" 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 Kerry Dennis, (202) 317-5751.

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, and viewable on relevant websites. For this reason, please do not include in your comments information of a confidential nature, such as sensitive personal information. 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: Claim for Refund of Excise Taxes.

OMB Control Number: 1545-1420.

Form Number: Form 8849 and Schedules 1, 2, 3, 5, 6, and 8.

Abstract: IRC sections 6402, 6404, 6511 and sections 301.6402-2, 301.6404-1, and 301.6404-3 of the regulations allow for refunds of taxes (except income taxes) or refund, abatement, or credit of interest, penalties, and additions to tax in the event of errors or certain actions by IRS. Taxpayers use Form 8849 to claim refunds of excise taxes.

Current Actions: There are changes to the form that affects burden. Public Law 119-21, Section 70525, created new Internal Revenue Code section 6435. Changes are being made to allow section 6435 claims on Schedule 5 (Form 8849).

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals or households, and not-for-profit institutions, farms, and Federal, state, local or tribal governments.

Estimated Number of Responses: 48,800.

Estimated Time per Response: 5 hours, 13 minutes.

Estimated Total Annual Burden Hours: 254,922.

Dated: September 11, 2025.

Kerry Dennis,

Tax Analyst.

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DEPARTMENT OF VETERANS AFFAIRS

[Docket No. VA-2025-VACO-0002]

Loan Guaranty: Maximum Allowable Fees for Legal Services

AGENCY: Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: This notice provides updated information to participants in the Department of Veterans Affairs (VA) Home Loan Guaranty program concerning the maximum allowable fees for legal services performed in connection with the foreclosure of single-family housing loans. This notice also provides updated information concerning the legal fees for bankruptcy-related services. The table in this notice contains the amounts the