

Estimated Total Number of Annual Responses: 9,000.

Estimated Time per Response: 12 minutes.

Estimated Total Annual Burden Hours: 1,800.

16. Title: Excise Tax on Structured Settlement Factoring Transactions.

OMB Control Number: 1545–1826.

Type of Request: Extension without change of a currently approved collection.

Description: Form 8876 is used to report and pay the 40% excise tax imposed under section 5891 on the factoring discount of a structured settlement factoring transaction.

Form: 8876.

Affected Public: Businesses and other for-profit organizations.

Estimated Number of Respondents: 100.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 100.

Estimated Time per Response: 5 hours, 36 minutes.

Estimated Total Annual Burden Hours: 560.

17. Title: Systemic Advocacy Issue Submission.

OMB Control Number: 1545–1832.

Type of Request: Extension without change of a currently approved collection.

Description: Form 14411 is to be used by individuals, businesses, practitioners and other public groups to identify systemic problems that taxpayers are encountering with IRS. This form can be submitted electronically via the IRS.gov website, mailed, or faxed.

Form: 14411.

Affected Public: General Public.

Estimated Number of Respondents: 420.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 420.

Estimated Time per Response: 48 minutes.

Estimated Total Annual Burden Hours: 336.

18. Title: Revenue Procedure 2003–39, Section 1031 LKE (Like-Kind Exchanges) Auto Leasing Programs.

OMB Control Number: 1545–1834.

Type of Request: Extension without change of a currently approved collection.

Description: Revenue Procedure (Rev. Proc.) 2003–39 provides safe harbors for certain aspects of the qualification under IRC § 1031 of certain exchanges of property pursuant to Like-Kind Exchanges (LKE) Programs for federal income tax purposes. Section 5 and 6 of the Rev. Proc. 2003–39 include the third-party disclosure and

recordkeeping requirements needed for the assignment of safe harbor.

Revenue Procedure Number: 2003–39.

Affected Public: Business or other for-profit organization.

Estimated Number of Respondents: 8,600.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 8,600.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 8,600.

19. Title: Reducing Tax Burden on America's Taxpayers.

OMB Control Number: 1545–2009.

Type of Request: Extension without change of a currently approved collection.

Description: Form 13285–A is used by taxpayers and external partners and stakeholders to identify meaningful taxpayer burden reduction opportunities. Employees will make the forms available at education and outreach events.

Form: 13285–A.

Affected Public: General Public.

Estimated Number of Respondents: 250.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 250.

Estimated Time per Response: 15 minutes.

Estimated Total Annual Burden Hours: 62.

20. Title: Obligations Principally Secured by an Interest in Real Property.

OMB Control Number: 1545–2110.

Type of Request: Extension without change of a currently approved collection.

Description: This collection covers final regulations under section 1.860G–2 that expand the list of permitted loan modifications to include certain modifications that are often made to commercial mortgages. The collection of information in this regulation is in section 1.860G–2(b) (7). To establish that the 80-percent test is met at the time of modification, the servicer must obtain an appraisal or some other form of commercially reasonable valuation (the appraisal requirement). This information is required to show that modifications to mortgages permitted will not cause the modified mortgage to cease to be a qualified mortgage.

Regulation Project Number: TD 9463.

Affected Public: Business or other for-profit organization.

Estimated Number of Respondents: 375.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 375.

Estimated Time per Response: 8 hours.

Estimated Total Annual Burden Hours: 3,000.

21. Title: Application for Group or Pooled Trust Ruling.

OMB Control Number: 1545–2166.

Type of Request: Extension without change of a currently approved collection.

Description: Group/pooled trust sponsors file this form to request a determination letter from the IRS for a determination that the trust is a group trust arrangement as described in Rev. Rul. 81–100, 1981–1 C.B. 326 as modified and clarified by Rev. Rul. 2004–67, 2004–28 I.R.B. 28, as modified by Rev. Rul. 2011–1, 2011–2, I.R.B. 251, and as modified by Rev. Rul. 2014–24, 2014–37 I.R.B. 529, and section 336(e) of the Protecting Americans from Tax Hikes Act of 2015, Public Law 114–113.

Form: 5316.

Affected Public: Business or other for-profit organization.

Estimated Number of Respondents: 200.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 200.

Estimated Time per Response: 14 hours, 6 minutes.

Estimated Total Annual Burden Hours: 2,820 hours.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

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UNIFIED CARRIER REGISTRATION PLAN

Sunshine Act Meetings

TIME AND DATE: September 30, 2025, 10:00 a.m. to 12:00 p.m., Central Time.

PLACE: The meeting will take place at the Sheraton Oklahoma City Downtown Hotel 1 N. Broadway Ave, Oklahoma City, OK 73102. This meeting will also 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: 977 5696 6015, to listen and participate in this meeting. The website to participate via Zoom Meeting and Screenshare is <https://kellen.zoom.us/join/97756966015>.

STATUS: This meeting will be open to the public.

MATTERS TO BE CONSIDERED: The Unified Carrier Registration Plan Finance Subcommittee (the “Subcommittee”) 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. Call to Order—UCR Finance Subcommittee Chair

The UCR Finance Subcommittee Chair will welcome attendees, call the meeting to order, call roll for the Subcommittee, confirm whether a quorum is present, and facilitate self-introductions.

II. Verification of Publication of Meeting Notice—UCR Executive Director

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

III. Review and Approval of Subcommittee Agenda and Setting of Ground Rules—UCR Finance Subcommittee Chair

For Discussion and Possible Subcommittee Action

The agenda will be reviewed, and the Subcommittee will consider adoption of the agenda.

Ground Rules

Subcommittee action only to be taken in designated areas on agenda.

IV. Review and Approval of Subcommittee Minutes from the July 15, 2025, Meeting—UCR Finance Subcommittee Chair

For Discussion and Possible Subcommittee Action

Draft minutes from the July 15, 2025, Subcommittee meeting will be reviewed. The Subcommittee will consider action to approve.

V. 2027 Registration Fee Update—UCR Finance Subcommittee Chair

The UCR Finance Subcommittee Chair and Executive Director will provide an update on the 2027 registration fee recommendation.

VI. Revenues from 2024 and 2025 Registration Fees—UCR Depository Manager

The UCR Depository Manager will review the revenues received from the 2024 and 2025 plan year registration fees.

VII. 2024 External Financial Audit Update—UCR Finance Subcommittee Chair and UCR Depository Manager

The UCR Finance Subcommittee Chair and UCR Depository Manager will provide an update on UCR's 2024 External Financial Audit.

VIII. 2026 Administrative Fund Budget—UCR Finance Subcommittee Chair and UCR Depository Manager.

For Discussion and Possible Subcommittee Action

The UCR Finance Subcommittee Chair and UCR Depository Manager will discuss the 2026 proposed administrative fund budget. The Subcommittee may take action to recommend to the UCR Board a 2026 administrative fund budget.

IX. Management Report—UCR Finance Subcommittee Chair and UCR Depository Manager

The UCR Finance Subcommittee Chair and UCR Depository Manager will provide an update on UCR finances and related topics.

X. Other Business—UCR Finance Subcommittee Chair

The UCR Finance Subcommittee Chair will call for any other items Subcommittee members would like to discuss.

XI. Adjourn—UCR Finance Subcommittee Chair

The UCR Finance Subcommittee Chair will adjourn the meeting.

The agenda will be available no later than 5:00 p.m. Eastern time, September 23, 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.

Alex B. Leath,
Chief Legal Officer, Unified Carrier Registration Plan.

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UNIFIED CARRIER REGISTRATION PLAN

Sunshine Act Meetings

TIME AND DATE: October 1, 2025, 10:30 a.m. to 12:30 p.m., Central time.

PLACE: The meeting will take place at the Sheraton Oklahoma City Downtown Hotel 1 N. Broadway Ave, Oklahoma City, OK 73102. This 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: 951 0592 6695, to listen and participate in this meeting. The website to participate via Zoom Meeting and Screenshare is <https://kellen.zoom.us/join/95105926695>.

STATUS: This meeting will be open to the public.

MATTERS TO BE CONSIDERED: The Unified Carrier Registration Plan Education and Training Subcommittee (the "Subcommittee") 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. Call to Order—UCR Education and Training Subcommittee Chair

The Subcommittee Chair will welcome attendees, call the meeting to order, call roll for the Subcommittee, confirm whether a quorum is present, and facilitate self-introductions.

II. Verification of Publication of Meeting Notice—UCR Executive Director

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

III. Review and Approval of Subcommittee Agenda and Setting of Ground Rules—UCR Education and Training Subcommittee Chair

For Discussion and Possible Subcommittee Action

The Subcommittee Agenda will be reviewed, and the Subcommittee will consider adoption.

Ground Rules

➤ Subcommittee action only to be taken in designated areas on agenda

IV. Review and Approval of Subcommittee Minutes From the October 4, 2024, Subcommittee Meeting—UCR Education and Training Subcommittee Chair

For Discussion and Possible Subcommittee Action

Draft minutes from the October 4, 2024, Subcommittee meeting will be reviewed. The Subcommittee will consider action to approve.