

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988), that an open meeting of the Taxpayer Advocacy Panel Joint Committee Project Committee will be held on Tuesday, November 25, 2025, at 1:00 p.m. Eastern Time.

The public is invited to attend the meeting virtually, or by phone, and may provide oral comments or submit written statements for consideration. Due to meeting structure and time limitations, advance registration is required to attend or make public comments during the meeting. To register and receive meeting access information, please contact Rosalind Matherne at the contact information above no later than Friday, November 21, 2025.

Meeting materials, including the agenda and any handouts, will be made available prior to the meeting at [www.improveirs.org](http://www.improveirs.org).

The agenda will include a committee discussion of new and continuing issues and other activities related to the new TAP year.

Dated: November 17, 2025.

**John A. Lipold,**

*Designated Federal Official, Taxpayer Advocacy Panel.*

[FR Doc. 2025-20298 Filed 11-18-25; 8:45 am]

**BILLING CODE:P**

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Agency Information Collection Activities; Comment Request Burden Related to the Quarterly Federal Excise Tax Returns

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and 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. Currently, the IRS is soliciting comments regarding the burden associated with the quarterly federal excise tax returns.

**DATES:** Written comments should be received on or before January 20, 2026 to be assured of consideration.

**ADDRESSES:** Direct all written comments and recommendations to Andrés Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email at [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Please include,

“OMB Number: 1545-0023—Public Comment Request Notice” in the Subject line.

**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 Ronald J. Durbala, (202)-317-5746 or via email at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:** The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the 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:* Quarterly Federal Excise Tax Return.

*OMB Number:* 1545-0023.

*Form Number(s):* Form 720, Form 720-X, and Form 6627.

*Abstract:* Excise taxes are taxes paid when purchases are made on a specific good, such as gasoline. 26 U.S.C. 4081 imposes tax for miscellaneous excise taxes, manufacturers excise taxes, automotive and related items, petroleum products and motor and aviation fuel. Form 720, Quarterly Federal Excise Tax Return, is used to report liability by IRS number and to pay the excise taxes listed on the form. Form 720-X is used to make adjustments to liability reported on Form 720 filed in previous quarters.

Form 6627 is used to figure the environmental tax on petroleum, ODCs, imported products that used ODCs as materials in the manufacture or production of the product, and the floor stocks tax on ODCs. Form 6627 is filed with Form 720.

*Current Actions:* The One Big Beautiful Bill [Pub. L. 119-21 sec. 70604] created the Transfer Remittance Tax under new IRC 4475. IRS No. 155 will be used to report this tax. Form 720 is being modified to add a new line in Part I on page 2 under Other Excise Tax for IRS No. 155 Remittance transfer tax. This will result in an estimated burden increase of 359,408 hours.

*Type of Review:* Revision of a currently approved collection.

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

*Estimated Number of Respondents:* 181,300.

*Estimated Time per Respondent:* 16 hrs., 10 min.

*Estimated Total Annual Burden Hours:* 3,105,408.

Approved: November 17, 2025.

**Ronald J. Durbala,**

*IRS Tax Analyst.*

[FR Doc. 2025-20266 Filed 11-18-25; 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 Debt Instruments With Original Issue Discount (OID); Contingent Payments; Anti-Abuse Rule

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and 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. Currently, the IRS is soliciting comments concerning the burden of information reporting for debt instruments with original issue discount; contingent payments; anti-abuse rule.

**DATES:** Written comments should be received on or before January 20, 2026 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andrés 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). Please include, "OMB Number: 1545–1450—Public Comment Request Notice" in the Subject line.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the form and instructions should be directed to Ronald J. Durbala, at (202) 317–5746, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:** The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the 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:* Debt Instruments with OID; Contingent Payments; Anti-Abuse Rule. *OMB Number:* 1545–1450.

*Regulation Project Number:* TD 8674.

*Abstract:* This regulation relates to the tax treatment of debt instruments that provide for one or more contingent payments. The regulation also treats a debt instrument and a related hedge as an integrated transaction. The regulation provides general rules, definitions, and reporting and recordkeeping requirements for contingent payment debt instruments and for integrated debt instruments.

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

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations, individuals, and state, local, or tribal governments.

*Estimated Number of Respondents:* 180,000.

*Estimated Time per Respondent:* 29 minutes.

*Estimated Total Annual Burden Hours:* 89,000.

Approved: November 17, 2025.

**Ronald J. Durbala,**

*IRS Tax Analyst.*

[FR Doc. 2025–20264 Filed 11–18–25; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Agency Information Collection Activities: Comment Request on Burden Related to Superfund; Imported Substances; Procedures for Filing a Petition**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and 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. Currently, the IRS is soliciting comments regarding the burden associated with the procedures for requesting a determination of whether a particular substance should be added to or removed from the list of taxable substances in section 4672(a)(3) of the IRC.

**DATES:** Written comments should be received on or before January 20, 2026 to be assured of consideration.

**ADDRESSES:** Direct all written comments and recommendations to Andrés Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email at [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Please include, "OMB Number: 1545–2304—Public Comment Request Notice" in the Subject line.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to Ronald J. Durbala, (202)–317–5746, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington, DC 20224, or via email at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:** The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C.

3506(c)(2)(A)), provides the 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:* Superfund; Imported Substances; Procedures for Filing a Petition.

*OMB Number:* 1545–2304.

*Project Number:* Rev. Proc. 2022–26, as modified by Rev. Proc 2023–20.

*Abstract:* This revenue procedure provides the exclusive procedures for importers, exporters, and interested persons to request a determination under § 4672(a)(2) of the Internal Revenue Code (Code) that a substance be added to or removed from the list of taxable substances under § 4672(a) of the Code.

*Current Actions:* There are no changes to the burden previously approved. This submission is for renewal purposes only.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit; not-for-profit organizations.

*Estimated Number of Respondents:* 1,000

*Estimated Time per Respondent:* 75 hrs.

*Estimated Total Annual Burden Hours:* 75,000.