

(Authority: E.O. 13224, as amended.)

**Bradley T. Smith,**

*Director, Office of Foreign Assets Control.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Agency Information Collection Activities; Comment Request on Golden Parachute Payments

**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 January 26, 2026 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 number 1545-1851 in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form should be directed to Marcus W. McCrary (470) 769-2001.

**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:* Golden Parachute Payments.

*OMB Number:* 1545-1851.

*Regulation Project Number:* T.D. 9083.

*Abstract:* These regulations deny a deduction for excess parachute payments. A parachute payment is a payment in compensation to a disqualified individual that is contingent on a change in ownership or control of a corporation. Certain payments, including payments from a small corporation, are exempt from the definition of parachute payment if certain requirements are met (such as shareholder approval and disclosure requirements).

*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.

*Estimated Number of Respondents:* 800.

*Estimated Time per Respondent:* 15 hours.

*Estimated Total Annual Burden Hours:* 12,000 hours.

Dated: November 21, 2025.

**Marcus W. McCrary,**

*Tax Analyst.*

[FR Doc. 2025-21092 Filed 11-25-25; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Agency Information Collection Activities; Comment Request on Vehicle Loan Interest Statement

**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 January 26, 2026 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. 1545-2334" 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 Marcus W. McCrary (470) 769-2001.

**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:* Vehicle Loan Interest Statement.

*OMB Control Number:* 1545-2334.

*Form Number:* Form 1098-VLI.

*Abstract:* IRS Section 6050AA requires information reporting with respect to interest received on a specified passenger vehicle loan. Recipients of this interest are required to file an information return to the IRS and furnish a statement to individuals who pay or accrue the interest during a calendar year. The reporting requirements of section 6050AA allow the IRS to verify recipients' compliance with the information reporting rules and to verify that individuals deduct the proper amount of interest on their tax return.

*Current Actions:* Form 1098-VLI was developed for the information collection requirements included in Notice 20257.

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

*Affected Public:* Business or other for-profit organizations, etc.

*Estimated Number of Responses:* 8,000,000.

*Estimated Time per Response:* 15 minutes.

*Estimated Total Annual Burden Hours:* 2,000,000.

Dated: November 21, 2025.

**Marcus W. McCrary,**

*Tax Analyst.*

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BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service (IRS) Information Collection Requests

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice of information collection; request for comment.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments should be received on or before December 26, 2025 to be assured of consideration.

**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting "Currently under 30-day Review—Open for Public Comments" or by using the search function.

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Spencer W. Clark by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 927-5331, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### SUPPLEMENTARY INFORMATION:

#### Internal Revenue Service (IRS)

1. *Title:* Application for Approval of Prototype or Employer Sponsored

Individual Retirement Arrangement (IRA) Form 5306.

*OMB Control Number:* 1545-0390.

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

*Description:* This application is used by employers who want to establish an individual retirement account trust to be used by their employees. The application is also used by banks and insurance companies that want to establish approved prototype individual retirement accounts or annuities. The data collected is used to determine if the individual retirement account trust or annuity contract meets the requirements of Code section 408(a), 408(b), or 408(c) so that the IRS may issue an approval letter.

*Form:* 5306.

*Affected Public:* Business and other for-profit organizations.

*Estimated Number of Respondents:* 600.

*Frequency of Response:* On Occasion.

*Estimated Total Number of Annual Responses:* 600.

*Estimated Time per Response:* 13 hours, 44 minutes.

*Estimated Total Annual Burden Hours:* 8,244.

2. *Title:* Declarations and Authorizations for Electronic Filing.

*OMB Control Number:* 1545-0967.

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

*Description:* 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. Form 8453-WH is used to electronically file Form 1042. Form 8453-EG is used to authenticate an electronic Form 709, 709-NA, 706, 706-A, 706-GS(D), 706-GS(T), 706-NA, and 706-QDT. 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. Form 8879-WH is used to electronically sign Form 1042. Form 8879-EG is used for electronic signature authorizations for Forms 709, 709-NA, 706, 706-A, 706-GS(D), 706-GS(T), 706-NA, and 706-QDT.

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

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

*Estimated Number of Respondents:* 634,800.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 634,800.

*Estimated Time per Response:* Varies from 1 hour, 30 minutes to 2 hours, 23 minutes.

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

3. *Title:* Voluntary Customer Surveys to Implement E.O. 12862 Coordinated by the Corporate Planning and Performance Division on Behalf of All IRS Operations Functions.

*OMB Control Number:* 1545-1432.

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

*Description:* This is a generic clearance for customer satisfaction and opinion surveys to be conducted over the next three years. Surveys conducted under the generic clearance are used by the Internal Revenue Service to determine levels of customer satisfaction as well as issues that contribute to customer burden. This information will be used to make quality improvements to products and services. A variety of questionnaires are expected to be used in IRS data gathering efforts. The exact number of different forms, the length of each form, and the number of respondents per form are unknown at the present time.

*Form:* Generic Customer Feedback Surveys.

*Affected Public:* Individuals or households, business or other for-profit organizations.

*Estimated Number of Respondents:* 450,000.

*Frequency of Response:* On Occasion.

*Estimated Time per Response:* 10 minutes.

*Estimated Total Annual Burden Hours:* 45,000.

4. *Title:* Testimony or Production of Records in a Court or Other Proceeding.

*OMB Control Number:* 1545-1850.

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

*Description:* This document contains previously approved final regulations replacing the existing regulation that establishes the procedures to be followed by IRS officers and employees upon receipt of a request or demand for disclosure of IRS records or information. The purpose of the final regulations is to provide specific instructions and to clarify the circumstances under which more specific procedures take precedence. The final regulations extend the application of the regulation to former IRS officers and employees as well as to persons who are or were under contract to the IRS. The final regulations affect current and former IRS officers, employees and contractors,