

*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,

and persons who make requests or demands for disclosure.

*Regulation Project Number:* TD 9178.

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 1,400.

*Frequency of Response:* On Occasion.

*Estimated Total Number of Annual Responses:* 1,400.

*Estimated Time per Response:* 1 hour.

*Estimated Total Annual Burden Hours:* 1,400.

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

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2025–21232 Filed 11–25–25; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Alcohol and Tobacco Tax and Trade Bureau Information Collection Request

**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 request 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 this request.

**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:**

### Alcohol and Tobacco Tax and Trade Bureau (TTB)

*Title:* Record of Operations—Importer of Tobacco Products or Processed Tobacco.

*OMB Control Number:* 1513–0106.

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

*Description:* The Internal Revenue Code (IRC) at 26 U.S.C. 5741 requires all manufacturers and importers of tobacco products, processed tobacco, and cigarette papers and tubes, and all export warehouse proprietors to keep records as the Secretary of the Treasury prescribes by regulation. Under that authority, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations in 27 CFR part 41 require importers of tobacco products or processed tobacco to maintain the usual and customary business showing the receipt and disposition of imported tobacco products or processed tobacco. TTB uses the collected information to ensure that importers’ activities comply with the IRC and that processed tobacco, which is not taxed, is not diverted to taxable tobacco product manufacturing.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 575.

*Frequency of Response:* Once annually.

*Estimated Total Number of Annual Responses:* 575.

*Estimated Time per Response:* None, as this collection is a usual and customary business practice, which, per the Office of Management and Budget (OMB) regulations at 5 CFR 1320.3(b)(2), imposes no added burden on respondents.

*Estimated Total Annual Burden Hours:* None.

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

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2025–21234 Filed 11–25–25; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Bureau of Engraving and Printing Features of Interest Survey for Banknote Equipment Manufacturers

**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 request 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 this request.

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

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#### 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:

#### Bureau of Engraving and Printing (BEP)

1. *Title:* Bureau of Engraving and Printing Features of Interest Survey for Banknote Equipment Manufacturers.

*OMB Control Number:* 1520–0012.

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

*Description:* The Bureau of Engraving and Printing Feature of Interest Survey for Banknote Equipment Manufacturers (BEMs) is voluntarily completed by BEM companies to inform BEP’s efforts to develop features to be included in future Federal Reserve Note (FRN) redesigns. The survey gives BEM companies the opportunity to comment whether proposed features and/or FRN redesigns (a.k.a. Features of Interest) can be detected, validated, transported, and stored by their products. Banknote Equipment Manufacturers (BEMs) are companies that produce any type of equipment that handles banknotes for commercial purposes involving accept/reject decisions for FRNs.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 15.

*Frequency of Response:* 3 per year.

*Estimated Total Number of Annual Responses:* 45.

*Estimated Time per Response:* 1 hour.

*Estimated Total Annual Burden Hours:* 45.