Proposed Collection; Comment Request for Forms 8804, 8804 (Sch. A), 8805 and 8813

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104–13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 8804, Annual Return for Partnership Withholding Tax (Section 1446); Form 8804 (Sch. A), Penalty for Underpayment of Estimated Section 1446 Tax by Partnerships; Form 8805, Foreign Partner’s Information Statement of Section 1446 Withholding Tax; and Form 8813, Partnership Withholding Tax Payment Voucher (Section 1446). The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

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An agency may not conduct or sponsor, a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as the collection of information is displayed on a valid OMB control number.

ADDITIONAL INFORMATION:

Title: Form 8804, Annual Return for Partnership Withholding Tax (Section 1446); Form 8804 (Sch. A), Penalty for Underpayment of Estimated Section 1446 Tax by Partnerships; Form 8805, Foreign Partner’s Information Statement of Section 1446 Withholding Tax; and Form 8813, Partnership Withholding Tax Payment Voucher (Section 1446).

OMB Number: 1545–1119.

Abstract: Internal Revenue Code section 1446 requires partnerships that are engaged in the conduct of a trade or business in the United States to pay a withholding tax if they have effectively collected taxable income that is allocable to foreign partners. The partnerships use Form 8813 to make payments of withholding tax to the IRS. They use Forms 8804 and 8805 to make annual reports to provide the IRS and affected partners with information to assure proper withholding, crediting to partners’ accounts and compliance.

Current Actions: Due to changes required by the American Taxpayer Relief Act of 2012 (ATRA), we estimate an increase of 24,000 additional filers. The increase in agency estimates along with the changes in Form 8804, result in an overall hourly burden increase of 93,020 (161,025 to 254,045) for the collection.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations and individuals.

Estimated Number of Respondents: 79,500.

Estimated Total Annual Burden Hours: 254,045.

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An agency may not conduct or sponsor, a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as the contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: 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. 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;

(e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: November 19, 2013.

R. Joseph Durbala,
IRS Reports Clearance Officer.

DATES: Written comments should be received on or before January 27, 2014 to be assured of consideration.

ADDRESSES: Direct all written comments to Yvette Lawrence, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or