

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection: Comment Request for Forms 945, 945-A, 945-X and TD 8672**

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 945 Annual Return of Withheld Federal Income Tax, Form 945-A Annual Record of Federal Tax Liability, Form 945-X Adjusted Annual Return of Withheld Federal Income Tax or Claim for Refund and TD 8672 Reporting of Non-payroll Withheld Tax Liabilities.

**DATES:** Written comments should be received on or before October 30, 2017 to be assured of consideration.

**ADDRESSES:** Direct all written comments to L. Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224. Requests for additional information or copies of the forms and instructions should be directed to Sara Covington, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at [Sara.L.Covington@irs.gov](mailto:Sara.L.Covington@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Annual Return of Withheld Federal Income Tax.

*OMB Number:* 1545-1430.

*Form Number:* 945.

*Abstract:* Form 945 is used to report income tax withholding on non payroll payments including backup withholding and withholding on pensions, annuities, IRAs, military retirement and gambling winnings.

*Form Number:* 945-A.

*Abstract:* Form 945-A is used by employers who deposit non-payroll income tax withheld (such as from pensions and gambling) on a semiweekly schedule, or whose tax liability on any day is \$100,000 or more, use Form 945-A with Form 945 or CT-1 to report their tax liability.

*Form Number:* 945-X.

*Abstract:* Form 945-X is used to correct errors made on Form 945, Annual Return of Withheld Federal Income Tax.

*TD:* 8672.

*Abstract:* This regulation relates to the reporting of non-payroll withheld income taxes under section 6011 of the Internal Revenue Code. The regulations require a person to file Form 945, Annual Return of Withheld Federal Income Tax, only for a calendar year in which the person is required to withhold Federal income tax from non-payroll payments.

*Current Actions:* There are no changes being made to the forms or regulations approved under this collection.

However, changes to the estimated number of filers (236,818 to 220,851), will result in a total burden decrease of 110,013 (1,619,603 to 1,509,590).

*Type of Review:* Revision of a current OMB approval.

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

*Estimated Number of Respondents:* 220,851.

*Estimated Time per Respondent:* 6 hrs., 50 min.

*Estimated Total Annual Burden Hours:* 1,509,590.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and 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 their 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; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: August 22, 2017.

**L. Brimmer,**

*Senior Tax Analyst.*

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**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Regulation Project**

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning long annuity contracts and qualifying longevity annuity contract information.

**DATES:** Written comments should be received on or before October 30, 2017 to be assured of consideration.

**ADDRESSES:** Direct all written comments to L. Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to Sara Covington, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at [Sara.L.Covington@irs.gov](mailto:Sara.L.Covington@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Longevity Annuity Contracts and Qualifying Longevity Annuity Contract Information.

*OMB Number:* 1545-2234.

*Regulation Project Numbers:* TD 9673 and Form 1098-Q.

*Abstract:* This regulation contains rules relating to the purchase of longevity annuity contracts under tax-qualified defined contribution plans under section 401(a) of the Internal Revenue Code, section 403(b) plans, individual retirement annuities and accounts (IRAs) under section 408, and eligible governmental section 457 plans. These regulations will provide the public with guidance necessary to comply with the required minimum distribution rules under section 401(a)(9). The information in § 1.401(a)(9)-6, A-17(a)(6), is required in order to notify participants and beneficiaries, plan sponsors, and the IRS that the proposed regulations apply to a