

**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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Foreign Account Tax Compliance Act (FATCA) registration.

**DATES:** Written comments should be received on or before November 19, 2018 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form should be directed to Kerry Dennis, at (202) 317-5751 or Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Application for Foreign Account Tax Compliance Act (FATCA) Registration, FATCA Report, Cover Sheet for Paper Submissions, Request for Waiver From filing Information Returns Electronically, and Application for Extension of Time To File Information Returns.

*OMB Number:* 1545-2246.

*Form Numbers:* 8966, 8957, 8966-C, 8809-I, and 8508-I.

*Abstract:* The IRS developed these forms under the authority of IRC section 1471(b), which was added by Public Law 111-47, section 501(a). Section 1471 is part of the Foreign Account Tax Compliance Act (FATCA) legislative framework to obtain reporting from foreign financial institutions on the accounts held in their institutions by US persons. Form 8957, Foreign Account Tax Compliance Act (FATCA) Registration information is to be used by a foreign financial institution to apply for status as a foreign financial institution as defined in IRC 1471(b)(2).

The information from Form 8966, FATCA Report, is to be used by a responsible officer of a foreign institution to apply for a foreign account

tax compliance Act individual identification number as defined in IRC 1471(b)(2). Form 8966-C is used to authenticate the Form 8966, U.S. Income Tax Return for Estates and Trusts, and to ensure the ability to identify discrepancies between the number of forms received versus those claimed to have been sent by the filer. Taxpayers use Form 8508-I to request a waiver from filing Form 8966 electronically. Form 8809-I is used to request an initial or additional extension of time for file 8966 for the current year.

*Current Actions:* There are changes to the previously approved burden of this existing collection. The agency has updated the number of respondents based on the most recent filing data.

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

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

**Form 8957**

*Estimated Number of Respondents:* 30,620.

*Estimated Time per Response:* 8 hours, 7 minutes.

*Estimated Total Annual Burden Hours:* 249,247.

**Form 8966**

*Estimated Number of Respondents:* 5,429,560.

*Estimated Time per Response:* 25 minutes.

*Estimated Total Annual Burden Hours:* 2,280,415.

**Form 8966-C**

*Estimated Number of Respondents:* 1,000.

*Estimated Time per Response:* 7 minutes.

*Estimated Total Annual Burden Hours:* 120.

**Form 8508-I**

*Estimated Number of Respondents:* 100.

*Estimated Time per Response:* 4 hrs., 17 minutes.

*Estimated Total Annual Burden Hours:* 429.

**Form 8809-I**

*Estimated Number of Respondents:* 5,000.

*Estimated Time per Response:* 3 hrs., 22 minutes.

*Estimated Total Annual Burden Hours:* 16,800.

**Totals for This Collection (All Five Forms)**

*Estimated Number of Respondents:* 5,466,280.

*Estimated Total Annual Burden Hours:* 2,547,011.

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: September 10, 2018.

**Laurie Brimmer,**

*Senior Tax Analyst.*

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**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request on Information Collection for Form 8569**

**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 proposed and/or continuing information collections, as required by the