

Waizayandar Road, No.15, Ngwe Kyar Yan Quarter, South Okkalapa Township, Yangon Region, Burma; Registration Number 100720744 (Burma) issued 27 Feb 1997 [BURMA-EO14014].

Designated pursuant to section 1(a)(vii) of E.O. 14014 for being owned or controlled by, or for having acted or purported to act for or on behalf of, directly or indirectly, AUNG MOE MYINT, a person whose property and interests in property are blocked pursuant to this order.

*Authority:* E.O. 14014, 86 FR 9429.

Dated: October 6, 2022.

**Andrea M. Gacki,**

*Director, Office of Foreign Assets Control,  
U.S. Department of the Treasury.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection; Comment Request on Information Collection for Form 14234, Compliance Assurance Process (CAP) Application and (Sub Forms: 14234-A, 14234-B, 14234-C, 14234-D)**

**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 14234, Compliance Assurance Process (CAP) Application and Sub-forms (A, B, C, D).

**DATES:** Written comments should be received on or before December 12, 2022 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). Please reference the information collection's "OMB number 1545-NEW" in the subject line of the message.

#### **FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the collection tools should be directed to Sara Covington, (202) 317-5744, 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:** The IRS is seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

*Title:* Compliance Assurance Process (CAP) Application and (sub-forms A, B, C, D).

*OMB Number:* 1545-NEW.

*Form Number:* 14234 and sub-forms A, B, C and D.

*Abstract:* Form 14234, Compliance Assurance Process CAP Application is strictly a voluntary program available to Large Business and International Division (LB&I) taxpayers that meet the selection criteria. CAP is a real-time review of completed business transactions during the CAP year with the goal of providing certainty of the tax return within 90 days of the filing. Taxpayers in CAP are required to be cooperative and transparent and report all material issues and items related to completed business transactions to the review team.

*Current Actions:* There are no changes to the forms at this time. However, the agency is making an administrative change to remove the Form 14234 and associated sub-forms from being approved under OMB Control number 1545-1800; and is requesting a New OMB Control number for these forms.

*Type of Review:* Request for a new OMB Control Number.

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

*Taxpayer Burden:*

*Form 14234:*

*Estimated Number of Respondents:* 125.

*Estimated Time per Response:* 12 hours 40 minutes.

*Estimated Total Annual Burden Hours:* 1,584.

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: October 6, 2022.

**Sara L. Covington,**

*IRS Tax Analyst.*

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