

by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Include OMB Control No. 1593 in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of this collection should be directed to Jon Callahan, (737) 800–7639, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [jon.r.callahan@irs.gov](mailto:jon.r.callahan@irs.gov).

**SUPPLEMENTARY INFORMATION:** The IRS is currently seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

*Title:* Pre-Screening Notice and Certification Request for the Work Opportunity Credit.

*OMB Number:* 1545–1593.

*Form Number:* Form 1041–QFT.

*Abstract:* Internal Revenue Code section 685 allows the trustee certain trusts to make an election for the trust to be taxed as a qualified funeral trust (QFT). The trustee of a QFT files Form 1041–QFT to report the income, deductions, gains, losses, and tax liability of the QFT. The IRS uses the information on the form to determine that the trustee filed the proper return and paid the correct tax.

*Current Actions:* There is a change to the existing collection. A line is being added to the form to include the elective payment election amount reported on Form 3800.

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

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

*Estimated Number of Responses:* 15,000.

*Estimated Time per Respondent:* 20 hours, 40 minutes.

*Estimated Total Annual Burden Hours:* 310,350.

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 26, 2023.

**Jon R. Callahan,**

*Senior Tax Analyst.*

[FR Doc. 2023–21517 Filed 9–28–23; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection; Comment Request for Generic Clearance for the Collection of Qualitative Feedback on Agency Service Delivery**

**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 generic clearance for the collection of qualitative feedback on agency service delivery.

**DATES:** Written comments should be received on or before November 28, 2023 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). Include 1545–2208 or Generic Clearance for the Collection of Qualitative Feedback on Agency Service Delivery.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, at (202) 317–6009, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue

NW, Washington, DC 20224, or through the internet at [LaNita.VanDyke@irs.gov](mailto:LaNita.VanDyke@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Generic Clearance for the Collection of Qualitative Feedback on Agency Service Delivery.

*OMB Number:* 1545–2208.

*Abstract:* Executive Order 12862 directs Federal agencies to provide service to the public that matches or exceeds the best service available in the private sector. In order to work continuously to ensure that our programs are effective and meet our customers' needs, The Internal Revenue Service (hereafter "the Agency") seeks to obtain OMB approval of a generic clearance to collect qualitative feedback on our service delivery. By qualitative feedback we mean information that provides useful insights on perceptions and opinions, but are not statistical surveys that yield quantitative results that can be generalized to the population of study.

*Current Actions:* The IRS will be conducting different opinion surveys, focus group sessions, think-aloud interviews, and usability studies regarding cognitive research surrounding forms submission or IRS system/product development.

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

*Affected Public:* Individuals and businesses or other for-profit organizations.

*Estimated Number of Respondents:* 150,000.

*Estimated Time Per Response:* 6 minutes.

*Estimated Total Annual Burden Hours:* 15,000.

The following paragraph applies to all 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 if 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 26, 2023.

**Molly J. Stasko,**

*Senior Tax Analyst.*

[FR Doc. 2023–21528 Filed 9–28–23; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection; Comment Request Relating to Lien Agreement Notice of Election of and Agreement to Special Lien**

**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 lien agreement notice of election of and agreement to special lien.

**DATES:** Written comments should be received on or before November 28, 2023 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). Include OMB control number 1545–0757 or Lien Agreement Notice of Election of and Agreement To Special Lien.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form should be directed to Kerry Dennis at (202) 317–5751, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington DC 20224, or through the internet, at [Kerry.L.Dennis@irs.gov](mailto:Kerry.L.Dennis@irs.gov).

#### **SUPPLEMENTARY INFORMATION:**

**Title:** IRC Section 6324A Lien Agreement Notice of Election of and Agreement To Special Lien in Accordance With Internal Revenue Code Section 6324A and Related Regulations.

**OMB Number:** 1545–0757.

**Form Number:** 13925.

**Abstract:** Section 6324A of the Code permits an executor of a decedent's estate to elect a lien on section 6166 property in favor of the United States in lieu of a bond or other personal liability if an election under section 6166 or 6166A. Form 13925 is used to provide valuation information annually each year thereafter until the estate tax is collected in full.

**Current Actions:** There are no changes to the form or burden.

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

**Affected Public:** Individuals or households, and business or other for-profit organizations.

**Estimated Number of Respondents:** 500.

**Estimated Time per Response:** 1 hour.

**Estimated Total Annual Burden**

**Hours:** 500 hours.

The following paragraph applies to all 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 if 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 26, 2023.

**Kerry L. Dennis,**

*Tax Analyst.*

[FR Doc. 2023–21521 Filed 9–28–23; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection; Comment Request for the IRS Taxpayer Burden Surveys**

**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 the 2020, 2021, and 2022 Wage and Investment Strategies and Solutions Behavioral Laboratory Customer Surveys and Support.

**DATES:** Written comments should be received on or before November 28, 2023 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). Include 1545–2274 or Wage and Investment Strategies and Solutions Behavioral Laboratory Customer Surveys and Support.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, at (202) 317–6009, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Lanita.VanDyke@irs.gov](mailto:Lanita.VanDyke@irs.gov).

#### **SUPPLEMENTARY INFORMATION:**

**Title:** Wage and Investment Strategies and Solutions Behavioral Laboratory Customer Surveys and Support.

**OMB Number:** 1545–2274.

**Regulatory Number:** N/A.

**Abstract:** As outlined in the Internal Revenue Service (IRS) Strategic Plan, the Agency is working towards allocating IRS resources strategically to address the evolving scope and increasing complexity of tax administration. In order to do this, IRS must realize their operational efficiencies and effectively manage costs by improving enterprise-wide resource