

Kampala, Uganda; nationality Rwanda; citizen Rwanda; Gender Male; Passport RW01472 (Rwanda) (individual) [DRCONGO].

Designated pursuant to section 1(a)(ii)(E) of Executive Order 13413 of October 27, 2006, "Blocking Property of Certain Persons Contributing to the Conflict in the Democratic Republic of the Congo," as amended by Executive Order 13671 of July 8, 2014, "Taking Additional Steps To Address the National Emergency With Respect to the Conflict in the Democratic Republic of the Congo" for being a leader of an entity, including any armed group, that has, or whose members have been responsible for or complicit in, or have engaged in, directly or indirectly, actions or policies that threaten the peace, security or stability of the DRC.

2. PROTOGENE, Ruvugayimikore (a.k.a. MIDENDE, Zorro; a.k.a. RUHINDA, Gaby), Nyiragongo, North Kivu, Congo, Democratic Republic of the; DOB 1970; alt. DOB 1968 to 1969; POB Karandaryi Cell, Mwiyanike Sector, Karago Commune, Gisenyi Prefecture, Rwanda; alt. POB Nyabihu District, Western Province, Rwanda; nationality Rwanda; Gender Male (individual) [DRCONGO] (Linked To: FORCES DEMOCRATIQUES DE LIBERATION DU RWANDA).

Designated pursuant to section 1(a)(ii)(E) of Executive Order 13413 of October 27, 2006, "Blocking Property of Certain Persons Contributing to the Conflict in the Democratic Republic of the Congo," as amended by Executive Order 13671 of July 8, 2014, "Taking Additional Steps To Address the National Emergency With Respect to the Conflict in the Democratic Republic of the Congo" for being a leader of an entity whose property and interests in property are blocked pursuant to E.O. 13413, as amended by E.O. 13671.

3. BYAMUNGU, Bernard (a.k.a. MHESHE, Bernard Byamungu), Congo, Democratic Republic of the; DOB 10 Oct 1974; POB Ziralo, Democratic Republic of the Congo; nationality Congo, Democratic Republic of the; Gender Male (individual) [DRCONGO] (Linked To: M23).

Designated pursuant to section 1(a)(ii)(E) of Executive Order 13413 of October 27, 2006, "Blocking Property of Certain Persons Contributing to the Conflict in the Democratic Republic of the Congo," as amended by Executive Order 13671 of July 8, 2014, "Taking Additional Steps To Address the National Emergency With Respect to the Conflict in the Democratic Republic of the Congo" for being a leader of an entity whose property and interests in property are blocked pursuant to E.O. 13413, as amended by E.O. 13671.

4. TOKOLONGA, Salomon (a.k.a. BENDET, Salomon Tokolonga), Congo, Democratic Republic of the; DOB 17 Apr 1972; POB Kishandja, Democratic Republic of the Congo; nationality Congo, Democratic Republic of the; Gender Male (individual) [DRCONGO].

Designated pursuant to section 1(a)(ii)(E) of Executive Order 13413 of October 27, 2006, "Blocking Property of Certain Persons Contributing to the Conflict in the Democratic Republic of the Congo," as amended by Executive Order 13671 of July 8,

2014, "Taking Additional Steps To Address the National Emergency With Respect to the Conflict in the Democratic Republic of the Congo" for being a leader of an entity, including any armed group, that has, or whose members have been responsible for or complicit in, or have engaged in, directly or indirectly, actions or policies that threaten the peace, security or stability of the DRC.

5. HAKIZIMANA, Apollinaire (a.k.a. LEPIC, Amikwe; a.k.a. "POETE"), Rutshuru, North Kivu, Congo, Democratic Republic of the; DOB 1964; POB Rugogwe Cell, Mwiyanike Sector, Karago Commune, Gisenyi Prefecture, Rwanda; alt. POB Rubavu District, Western Province, Rwanda; nationality Rwanda; Gender Male (individual) [DRCONGO] (Linked To: FORCES DEMOCRATIQUES DE LIBERATION DU RWANDA).

Designated pursuant to section 1(a)(ii)(E) of Executive Order 13413 of October 27, 2006, "Blocking Property of Certain Persons Contributing to the Conflict in the Democratic Republic of the Congo," as amended by Executive Order 13671 of July 8, 2014, "Taking Additional Steps To Address the National Emergency With Respect to the Conflict in the Democratic Republic of the Congo" for being a leader of an entity whose property and interests in property are blocked pursuant to E.O. 13413, as amended by E.O. 13671.

6. UWIMBABAZI, Sebastien (a.k.a. KIMENYI, Gilbert; a.k.a. KIMENYI, Nyembo; a.k.a. "MANZI"; a.k.a. "NYEMBO"), Rutshuru, North Kivu, Congo, Democratic Republic of the; DOB 1968; POB Gatoki Cell, Murunda Sector, Rutsiro Commune, Kibuye Prefecture, Rwanda; alt. POB Rutsiro District, Western Province, Rwanda; nationality Rwanda; Gender Male (individual) [DRCONGO] (Linked To: FORCES DEMOCRATIQUES DE LIBERATION DU RWANDA).

Designated pursuant to section 1(a)(ii)(E) of Executive Order 13413 of October 27, 2006, "Blocking Property of Certain Persons Contributing to the Conflict in the Democratic Republic of the Congo," as amended by Executive Order 13671 of July 8, 2014, "Taking Additional Steps To Address the National Emergency With Respect to the Conflict in the Democratic Republic of the Congo" for being a leader of an entity whose property and interests in property are blocked pursuant to E.O. 13413, as amended by E.O. 13671.

Dated: August 24, 2023.

**Bradley T. Smith,**

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

[FR Doc. 2023-18750 Filed 8-29-23; 8:45 am]

**BILLING CODE 4810-AL-P**

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service (IRS) Information Collection Requests

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments should be received on or before September 29, 2023 to be assured of consideration.

**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting "Currently under 30-day Review—Open for Public Comments" or by using the search function.

#### FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained from Melody Braswell by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-1035, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### SUPPLEMENTARY INFORMATION:

1. *Title:* U.S. Income Tax Return for Estates and Trusts.

*OMB Number:* 1545-0092.

*Form Number:* Form 1041 and associated schedules.

*Abstract:* Internal Revenue Code section 6012 requires that an annual income tax return be filed for estates and trusts. The IRS uses the data to determine that the estates, trusts, and beneficiaries filed the proper returns and paid the correct tax.

*Current Actions:* There are changes to the existing collection. (1) Form 1041 removed lines for obsolete credits, added lines for new credits, and separated checkboxes and sublines into separate lines for clarity; (2) obsolete information collections were removed; and (3) the estimated number of responses was updated to reflect current filings and future estimates.

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

*Affected Public:* Businesses or other for-profits; and Individuals and households.

*Estimated Number of Responses:* 11,330,423.

*Estimated Time per Respondent:* 31 hours, 30 minutes.

*Estimated Total Annual Burden Hours:* 356,948,857.

2. *Titles:* Form 4422—Application for Certificate Discharging Property Subject to Estate Tax Lien and Form 15056—Escrow Agreement for Estates.

*OMB Number:* 1545–0328.

*Form Numbers:* 4422 and 15056.

*Abstract:* Form 4422 is completed by either an executor, administrator, or other interested party for requesting release of any or all property of an estate from the Estate Tax Lien. Form 15056 is a contractual agreement between three parties (the IRS, Taxpayer, and Escrow agent) to hold funds from property sales subject to the Federal estate tax lien. The only information it requires is a quarterly statement reflecting the balance in the escrow account as proof that the funds are being held in accordance with the agreement.

*Current Actions:* There are no changes being made to the forms at this time. However, the estimated number of responses are decreased due to the most current filing data.

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

*Affected Public:* Individuals or households, business or other for-profit, not-for-profit institutions, farms, Federal Government, State, local, or Tribal gov't.

*Form 4422:*

*Estimated Number of Respondents:* 1,000.

*Estimated Time per Respondent:* 30 minutes.

*Estimated Total Annual Burden Hours:* 500.

*Form 15056:*

*Estimated Number of Respondents:* 20.

*Estimated Time per Respondent:* 30 minutes.

*Estimated Total Annual Burden Hours:* 10.

3. *Title:* Statement of Payments Received.

*OMB Number:* 1545–0364.

*Form Number:* 4669.

*Abstract:* Form 4669 is used by payors in specific situations to request relief from payment of certain required taxes. A payor who fails to withhold certain required taxes from a payee may be entitled to relief, under sections 3402(d), 3102(f)(3), 1463 or Regulations section 1.1474–4. To apply for relief, a payor must show that the payee reported the payments and paid the corresponding tax. To secure relief as

described above, a payor must obtain a separate, completed Form 4669 from each payee for each year relief is requested.

*Current Actions:* There are no changes to burden.

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

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

*Estimated Number of Respondents:* 85,000.

*Estimated Time per Response:* 15 minutes.

*Estimated Total Annual Burden Hours:* 21,250 hours.

4. *Title:* Export Exemption Certificate.

*OMB Number:* 1545–0685.

*Form Number:* Form 1363.

*Abstract:* Internal Revenue Code section 427(b)(2) exempts exported property from the excise tax on transportation of property. Regulation § 49.4271–1(d)(2) authorizes the filing of Form 1363 by the shipper to request tax exemption for a shipment or a series of shipments. The information on the form is used by the IRS to verify shipments of property made tax-free.

*Current Actions:* There are no changes being made to this form at this time.

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

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

*Estimated Number of Respondents:* 100,000.

*Estimated Time per Respondent:* 4 Hours, 15 minutes.

*Estimated Total Annual Burden Hours:* 425,000.

5. *Title:* Application for Enrollment, Application for Renewal of Enrollment, and Regulations Governing the Performance of Actuarial Services Under the Employee Retirement Income Security Act of 1972.

*OMB Number:* 1545–0951.

*Form and Regulation Number:* 5434, 5434–A, and TD 9517/REG–159704–03.

*Abstract:* Form 5434 is used to apply for enrollment to perform actuarial services under the Employee Retirement income Security Act of 1974 (ERISA). Form 5434–A is used to renew enrollment every three years to perform actuarial services under (ERISA). The information is used by the Joint Board for the Enrollment of Actuaries to determine the eligibility of the applicant to perform actuarial services. The regulations require that records be kept that verify satisfaction of requirements, and certificates of completion education requirements.

*Current Actions:* There are no changes to the forms or regulations at this time. However, the agency is updating the number of respondents based on its most recent filing data.

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

*Affected Public:* Individuals and households.

*Form 5434:*

*Estimated Number of Respondents:* 150.

*Estimated Time per Respondent:* 1 hour.

*Estimated Annual Burden Hours:* 150.

*Form 5434 A:*

*Estimated Number of Respondents:* 1,166.

*Estimated Time per Respondent:* .50 hour.

*Estimated Annual Burden Hours:* 600.

*TD 9517/REG–159704–03:*

*Estimated Number of Respondents/Recordkeepers:* 3,500.

*Estimated Time per Respondent:* .25 hour.

*Estimated Annual burden hours:* 875.

*Total Estimated Annual Burden:* 1,625 hours.

6. *Title:* Requirements for Investments to Qualify under section 936(d)(4) as Investments in Qualified Caribbean Basin Countries.

*OMB Number:* 1545–1138.

*Regulation Project Number:* TD 8350.

*Abstract:* This document contains final regulations that provide guidance relating to the requirements that must be met for an investment to qualify under Internal Revenue code section 936(d)(4) as an investment in qualified Caribbean Basin countries. The collection of information is required by the Internal Revenue Service to verify that an investment qualifies under IRC section 936(d)(4). The respondents will be possession corporations, certain financial institutions located in Puerto Rico, and borrowers of funds covered by this regulation.

*Current Actions:* There are no changes in the paperwork burden previously approved by OMB.

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

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

*Estimated Number of Respondents:* 50.

*Estimated Time per Respondent:* 30 hrs.

*Estimated Total Annual Burden Hours:* 1,500.

7. *Title:* Notification of Distribution from a Generation-Skipping Trust.

*OMB Number:* 1545–1143.

*Form Number:* 706–GS(D–1).

*Abstract:* Trustees use Form 706–GS(D–1) to report certain distributions from a trust that are subject to the generation-skipping transfer (GST) tax. The skip person distributee uses the information to figure any GST tax due on the distribution. The IRS uses the

information to verify that the tax has been properly computed.

*Current Actions:* There is no change to the existing collection.

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

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

*Estimated Number of Responses:* 13,000.

*Estimated Time per Respondent:* 4.36 hours.

*Estimated Total Annual Burden Hours:* 56,680.

**8. Title:** Tax Information Authorization and IRS Disclosure Authorization for Victims of Identity Theft.

*OMB Number:* 1545–1165.

*Form Number:* Form 8821 and Form 8821–A.

*Abstract:* Form 8821 is used to appoint someone to receive or inspect certain tax information. The information on the form is used to identify appointees and to ensure that confidential tax information is not disclosed to unauthorized persons. Form 8821–A is an authorization signed by a taxpayer for the IRS to disclose returns and return information to state or local law enforcement in the event of a possible identity theft.

*Current Actions:* There are no changes being made to the forms at this time. However, the agency has updated the respondent estimates based on the most recent filing data.

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

*Affected Public:* Individuals or households, business or other for-profit organizations, not for profit institutions, and farms.

*Form 8821:*

*Estimated Number of Respondents:* 3,393,083.

*Estimated Time per Respondent:* 1 hour, 3 minutes.

*Form 8821–A:*

*Estimated Number of Respondents:* 182.

*Estimated Time per Respondent:* 9 minutes.

*Estimated Total Annual Burden Hours:* 3,562,764 hours.

**9. Title:** Penalty on Income Tax Return Preparers Who Understate Taxpayer's Liability on a Federal Income Tax Return or Claim for Refund.

*OMB Number:* 1545–1231.

*Regulation Project Number:* IA–38–90 (TD 9436–final).

*Abstract:* These regulations set forth rules under section 6694 of the Internal Revenue Code regarding the penalty for understatement of a taxpayer's liability on a Federal income tax return or claim for refund. In certain circumstances, the

preparer may avoid the penalty by disclosing on a Form 8275 or by advising the taxpayer or another preparer that disclosure is necessary.

*Current Actions:* There are no changes to burden.

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

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

*Estimated Number of Respondents:* 127,800,734.

*Estimated Time per Response:* 5 minutes.

*Estimated Total Annual Burden Hours:* 10,224,059 hours.

**10. Title:** Capitalization of Interest.

*OMB Number:* 1545–1265.

*Regulation Project Number:* TD 8584.

*Abstract:* Internal Revenue Code section 263A(f) requires taxpayers to estimate the length of the production period and total cost of tangible personal property to determine if interest capitalization is required. This regulation requires taxpayers to maintain contemporaneous written records of production period estimates, to file a ruling request to segregate activities in applying the interest capitalization rules, and to request the consent of the Commissioner to change their methods of accounting for the capitalization of interest.

*Current Actions:* There are no changes being made to this form at this time.

*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:* 500,050.

*Estimated Time per Respondent:* 14 minutes.

*Estimated Total Annual Burden Hours:* 116,767.

**11. Title:** Treatment of Distributions to Foreign Persons Under Sections 367(e)(1) and 367(e)(2).

*OMB Number:* 1545–1487.

*Regulation Project Number:* TD 9704.

*Abstract:* Section 367(e)(1) provides that, to the extent provided in regulations, a domestic corporation must recognize gain on a section 355 distribution of stock or securities to a foreign person. Section 367(e)(2) provides that section 337(a) and (b)(1) does not apply to a section 332 distribution by a domestic corporation to a foreign parent corporation that owns 80 percent of the domestic liquidating corporation (as described in section 337(c)). Section 6038B(a) requires a U.S. person who transfers property to a foreign corporation in an exchange described in sections 332 or

355, among other sections, to furnish to the Secretary of the Treasury certain information with respect to the transfer, as provided in regulations.

The final regulations under section 367(e)(1) require gain recognition only for distributions of the stock or securities of foreign corporations to foreign persons. The final regulations under section 367(e)(2) generally require gain recognition when a domestic corporation liquidates into its foreign parent corporation; the regulations generally do not require gain recognition when a foreign corporation liquidates into its foreign parent corporation.

Document (TD 9704) contains final and temporary regulations relating to the consequences to U.S. and foreign persons for failing to satisfy reporting obligations associated with certain transfers of property to foreign corporations in nonrecognition exchanges. TD 9704 permits transferors to remedy “not willful” failures to file, and “not willful” failures to comply with the terms of, liquidation documents required under section 367(e)(2). In addition, it modifies the reporting obligations under section 6038B associated with transfers that are subject to section 367(e)(2). Further, TD 9704 provides similar rules for certain transfers that are subject to section 367(a). The regulations are necessary to update the rules that apply when a U.S. or foreign person fails to file required documents or statements or satisfy reporting obligations. The regulations affect U.S. and foreign persons that transfer property to foreign corporations in certain non-recognition exchanges.

*Current Actions:* There are no changes being made to the regulations at this time.

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

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

*Estimated Number of Respondents:* 414.

*Estimated Time per Respondent:* 5 hours, 58 minutes.

*Estimated Total Annual Burden Hours:* 2,471 hours.

**12. Title:** Tip Reporting Alternative Commitment (TRAC) Agreement for Use in the Cosmetology and Barber Industry.

*OMB Number:* 1545–1529.

*Announcement Numbers:* 2000–21 and 2001–01.

*Abstract:* Announcement 2000–21, 2000–19 I.R.B. 983, and Announcement 2001–1, 2001–2 I.R.B. 277, contain information required by the Internal Revenue Service in its tax compliance efforts to assist employers and their employees in understanding and

complying with Internal Revenue Code section 6053(a), which requires employees to report all their tips monthly to their employers.

*Current Actions:* There are no changes in the paperwork burden previously approved by OMB.

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

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

*Estimated Number of Respondents:* 4,600.

*Estimated Time per Respondent:* 9 hrs, 22 mins.

*Estimated Total Annual Burden Hours:* 43,073.

13. *Title:* Student Loan Interest Statement.

*OMB Number:* 1545–1576.

*Form Number:* 1098–E.

*Abstract:* Section 6050S(b)(2) of the Internal Revenue Code requires persons (financial institutions, governmental units, etc.) to report \$600 or more of interest paid on student loans to the IRS and the students. Form 1098–E is used for this purpose.

*Current Actions:* There are no changes being made to the form at this time.

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

*Affected Public:* Business or other for-profit organizations, not-for-profit institutions, and State, local or Tribal governments.

*Estimated Number of Respondents:* 10,093,249.

*Estimated Time per Respondent:* 7 min.

*Estimated Total Annual Burden Hours:* 1,211,190.

14. *Title:* Probable or Prospective Reserves Safe Harbor.

*OMB Number:* 1545–1861.

*Revenue Procedure Number:* 2004–19.

*Abstract:* Revenue Procedure 2004–19 requires a taxpayer to file an election statement with the Service if the taxpayer wants to use the safe harbor to estimate the taxpayers' oil and gas properties' probable or prospective reserves for purposes of computing cost depletion under § 611 of the Internal Revenue Code.

*Current Actions:* There are no changes to burden.

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

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

*Estimated Number of Respondents:* 100.

*Estimated Time per Response:* 30 minutes.

*Estimated Total Annual Burden Hours:* 50 hours.

15. *Title:* Information Regarding Request for Refund of Social Security

Tax Erroneously Withheld on Wages Received by a Nonresident Alien on an F, J, or M Type Visa.

*OMB Number:* 1545–1862.

*Form Number:* Form 8316.

*Abstract:* Certain foreign students and other nonresident visitors are exempt from FICA tax for services performed as specified in the Immigration and Naturalization Act. Applicants for refund of this FICA tax withheld by their employer must complete Form 8316 to verify that they are entitled to a refund of the FICA, that the employer has not paid back any part of the tax withheld, and that the taxpayer has attempted to secure a refund from his/her employer.

*Current Actions:* There are no changes being made to this form at this time, however and increase in the estimated number of responses will result in a burden increase of 625 hours.

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

*Affected Public:* Individuals and households.

*Estimated Number of Respondents:* 25,000.

*Estimated Time per Respondent:* 15 minutes.

*Estimated Total Annual Burden Hours:* 6,250.

16. *Title:* Directed Withholding and Deposit Verification, and Application for Central Withholding Agreement Less than \$10,000.

*OMB Number:* 1545–2102.

*Form Number:* Form 13920 and 13930.

*Abstract:* Central Withholding Agreement (CWA) is a tool that can help nonresident entertainers and athletes who plan to work in the United States and provides for withholdings at a graduated rate. Form 13930 will be used by an individual who wishes to have a Central Withholding Agreement (CWA). Starting October 1, 2018, NRAAEs must have U.S. gross income of at least \$10,000 (including income estimated on the CWA application budget) before the NRAAE is eligible to apply for a withholding agreement using Form 13930. The Internal Revenue Service has temporarily waived the income requirement for which form to use when applying for a CWA. Form 13930–A is currently unavailable. While the waiver is in effect, individuals with income below \$10,000 can apply for a CWA using Form 13930. Form 13920 is used by withholding agents to verify to IRS that required deposits were made and give the amount of such deposits.

*Current Actions:* Form 13930–A is being removed from the above OMB approval number.

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

*Affected Public:* Business or other for-profit organizations, individuals or households, farms and non-profit institutions.

*Form 13930:*

*Estimated Number of Responses:* 3,000.

*Estimated Time per Response:* 12 hours.

*Form 13920:*

*Estimated Number of Responses:* 8,100.

*Estimated Time per Response:* 20 minutes.

*Estimated Total Annual Burden Hours (2 forms):* 38,700 hours.

17. *Title:* Disaster Relief.

*OMB Number:* 1545–2237.

*Revenue Procedure Number:* 2014–49.

*Abstract:* This revenue procedure establishes a procedure for temporary relief from certain requirements of § 42 of the Internal Revenue Code for owners of low-income buildings (Owners) and housing credit agencies of States or possessions of the United States (Agencies) affected by major disaster areas declared by the President under the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5121 *et seq.* (Stafford Act).

*Current Actions:* There are no changes in the paperwork burden previously approved by OMB.

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

*Affected Public:* Individuals and households.

*Estimated Number of Respondents:* 3,500.

*Estimated Time per Respondent:* 30 mins.

*Estimated Total Annual Burden Hours:* 1,750.

18. *Title:* Collection of Qualitative Feedback on Agency Service Delivery.

*OMB Number:* 1545–2256.

*Abstract:* This collection of information is necessary to enable the IRS to garner customer and stakeholder feedback in an efficient, timely manner, in accordance with our commitment to improving service delivery. The information collected from our customers and stakeholders will help ensure that users have an effective, efficient, and satisfying experience with IRS programs.

*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 households, and business or other for-profit organizations.

*Estimated Number of Responses:* 24,636.

*Estimated Time per Respondent:* 15 minutes to 1.05 hours.

*Estimated Total Annual Burden Hours:* 10,000.

*19. Title:* Research Applied Analytics & Statistics (RAAS) Comprehensive Taxpayer Attitude Survey.

*OMB Number:* 1545–2288.

*Document Number(s):* None.

*Abstract:* The Internal Revenue Service (IRS) conducts the Comprehensive Taxpayer Attitude Survey as part of the Service-wide effort to maintain a system of balanced organizational performance measures

mandated by the IRS Restructuring and Reform Act (RRA) of 1998. This is also a result of Executive Order 12862 that requires all Government agencies to survey their customers. The IRS' office of Research Applied Analytics & Statistics (RAAS) is sponsoring this annual survey (formerly conducted by the IRS Oversight Board) with the objective of better understanding what influences taxpayers' tax compliance, their opinions of the IRS, and their customer service preferences, as well as how these taxpayer views change over time.

*Current Actions:* To request a reinstatement of OMB approval.

*Type of Review:* Reinstatement of a previously approved information collection.

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 32,450.

*Estimated Number of Responses:* 1,298.

*Estimated Time per Response/Respondent:* 1.5 min. (screened), 3 min. (participants).

*Estimated Total Annual Burden Hours:* 1,308.

*Authority:* 44 U.S.C. 3501 *et seq.*

**Melody Braswell,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2023–18716 Filed 8–29–23; 8:45 am]

**BILLING CODE 4830–01–P**