

Safe Harbors and Nationwide Purchase Prices under section 143.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the revenue procedure 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:* Average Area Purchase Price Safe Harbors and Nationwide Purchase Prices under section 143.

*OMB Number:* 1545-1877.

*Regulatory Number:* Revenue Procedure 2022-17.

*Abstract:* The revenue procedure under this collection provides issuers of qualified mortgage bonds, as defined in section 143(a) of the Internal Revenue Code (Code), and issuers of mortgage credit certificates, as defined in section 25(c), with (1) the nationwide average purchase price for residences located in the United States, and (2) average area purchase price safe harbors for residences located in statistical areas in each state, the District of Columbia, Puerto Rico, the Northern Mariana Islands, American Samoa, the Virgin Islands, and Guam.

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

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

*Affected Public:* State, Local, and Tribal Governments.

*Estimated Number of Respondents:* 60.

*Estimated Time per Respondent:* 15 minutes.

*Estimated Total Annual Burden Hours:* 15 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: January 20, 2023.

**Kerry L. Dennis,**

*Tax Analyst.*

[FR Doc. 2023-01544 Filed 1-25-23; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Extension of Information Collection Request Submitted for Public Comment, 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 public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning the IRS Taxpayer Burden Surveys to be fielded between 6/1/2023 and 5/31/2025.

**DATES:** Written comments should be received on or before March 27, 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). Please reference the information collection's "OMB number 1545-2212 in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations 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:**

*Title:* IRS Taxpayer Burden Surveys.

*OMB Number:* 1545-2212.

*Regulatory Number:* N/A.

*Abstract:* Each year, individual taxpayers in the United States submit more than 140 million tax returns to the Internal Revenue Service (IRS). The IRS uses the information in these returns, recorded on roughly one hundred distinct forms and supporting schedules, to administer a tax system whose rules span thousands of pages. Managing such a complex and broad-based tax system is costly but represents only a fraction of the total burden of the tax system. Equally, if not more burdensome, is the time and out-of-pocket expenses that taxpayers spend in order to comply with tax laws and regulations.

Changes in tax regulations, tax administration, tax preparation methods, and taxpayer behavior continue to alter the amount and distribution of taxpayer burden. Data from updated surveys will better reflect the current tax rules and regulations, the increased usage of tax preparation software, increased efficiency of such software, changes in tax preparation regulations, the increased use of electronic filing, the behavioral response of taxpayers to the tax system, the changing use of services, both IRS and external, and related information collection needs.

*Current Actions:* The Taxpayer Burden Surveys allow RAAS to update and validate the IRS Taxpayer Burden Model which is used to provide estimates for consolidated taxpayer segments, such as OMB numbers 1545-0074, 1545-0123, and 1545-0047. This form is being submitted for revision purposes.

*Data Collections and Burden Hours Covered Under This Clearance Request:*

| Table   | Taxpayer segment               | Period 1<br>6/1/2023-5/31/2024 | Period 2<br>6/1/2024-5/31/2025 | Period 3<br>6/1/2025-5/31/2026 |
|---------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| 1 ..... | Individual Taxpayers .....     | 4,232                          | 4,234                          | 4,234                          |
| 2 ..... | Business Entities .....        | 2,610                          | 5,220                          | 870                            |
| 3 ..... | Tax-Exempt Organizations ..... | 645                            | 1,504                          | 324                            |

| Table       | Taxpayer segment                   | Period 1<br>6/1/2023–5/31/2024 | Period 2<br>6/1/2024–5/31/2025 | Period 3<br>6/1/2025–5/31/2026 |
|-------------|------------------------------------|--------------------------------|--------------------------------|--------------------------------|
| 4           | Trusts and Estate Form 1041 Filers | 1,087                          | 1,088                          | 0                              |
| 5           | Form 709 Gift Tax Return Filers    | 1,088                          | 362                            | 0                              |
| 6           | Form 706 Estate Tax Return Filers  | 0                              | 0                              | 1,450                          |
| 7           | Excise Tax Return Filers           | 0                              | 1,088                          | 362                            |
| 8           | Employers                          | 1,450                          | 725                            | 0                              |
| 9           | Information Return Filers          | 0                              | 0                              | 5,800                          |
| 10          | Pension Plan Return Filers         | 1,450                          | 0                              | 0                              |
| Total Hours |                                    | 12,592                         | 14,221                         | 13,040                         |

*Type of Review:* Revision of a currently approved collection.  
*Affected Public:* Individual, Business or other for-profit organizations.  
*Estimated Total Number of Respondents:* 140,658.  
*Estimated Time per Respondent:* 17 min.  
*Estimated Total Burden Hours:* 39,853.

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.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: January 23, 2023.  
**Sara L. Covington,**  
*IRS Tax Analyst.*  
 [FR Doc. 2023–01574 Filed 1–25–23; 8:45 am]  
**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY**

**Agency Information Collection Activities; Submission for OMB Review; Comment Request; Alcohol and Tobacco Tax and Trade Bureau Information Collection Request**

**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 February 27, 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:**

**Alcohol and Tobacco Tax and Trade Bureau (TTB), Treasury**

*Title:* Recordkeeping for Tobacco Products Removed in Bond from a

Manufacturer's Premises for Experimental Purposes—27 CFR 40.232(e).

*OMB Control Number:* 1513–0110.

*Abstract:* The IRC at 26 U.S.C. 5704(a) provides that manufacturers of tobacco products may remove tobacco products for experimental purposes without payment of Federal excise tax, as prescribed by regulation. Under that authority, the TTB regulations at 27 CFR 40.232(e) require the keeping of certain usual and customary business records regarding the description, shipment, use, and disposition of tobacco products removed for experimental purposes outside of the factory. These records are subject to TTB inspection and are necessary to protect the revenue, as they allow TTB to account for the lawful experimental use and disposition of nontax paid tobacco products, and to detect diversion of such products into the domestic market.

*Current Actions:* There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

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

*Affected Public:* Businesses or other for-profits.

*Number of Respondents:* 235.

*Average Responses per Respondent:* 1 (one).

*Number of Responses:* 235.

*Average Per-Response and Total Burden:* As this information collection consists of usual and customary records kept by respondents during the normal course of business, under 5 CFR 1320.3(b)(2), there is no additional burden on respondents associated with this information collection.

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

**Melody Braswell,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2023–01581 Filed 1–25–23; 8:45 am]

**BILLING CODE 4810–31–P**