

request a determination letter for a multiple employer plan.

*Current Actions:* There are changes to the existing collection. The form was revised to eliminate features of the determination letter program that are of limited utility to plan sponsors in comparison with the burdens they impose. The form was also revised to enable electronic submission on *Pay.gov*.

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

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

*Estimated Number of Responses:* 100,000.

*Estimated Time per Respondent:* 31 hours, 29 minutes.

*Estimated Total Annual Burden Hours:* 3,151,000.

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 27, 2023.

**Jon R. Callahan,**  
Senior Tax Analyst.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Requesting Comments on Forms 14134 and 14135

**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 Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 14134, Application for Certificate of Subordination of Federal Tax Lien, and Form 14135, Application for Certificate of Discharge of Property from Federal Tax Lien.

**DATES:** Written comments should be received on or before January 2, 2024 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 No. 1545-2174 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:* Discharge from or Subordination of Federal Tax Lien.

*OMB Number:* 1545-2174.

*Form Number:* Forms 14134 and 14135.

*Abstract:* Form 14134 is used to apply for a Certificate of Subordination under Internal Revenue Code (IRC) sections 6325(d)(1) and 6325(d)(2) to allow a named creditor to move their junior creditor position ahead of the United States' position for the property named in the certificate. Form 14135 is used to apply for a Certificate of Discharge under IRC section 6325(b) to remove the United States' lien from the property named in the certificate.

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

*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 Government.

*Estimated Number of Responses:* 10,362.

*Estimated Time per Respondent:* 2 hours, 11 minutes.

*Estimated Total Annual Burden Hours:* 22,665.

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 27, 2023.

**Jon R. Callahan,**  
Senior Tax Analyst.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Requesting Comments on Form 15320

**AGENCY:** Internal Revenue Service (IRS), Treasury.