

Washington, DC 20224, or through the internet at 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: Requirements for a Qualified Domestic Trust.

OMB Number: 1545–1443.

Regulation Project Number: TD 8686.

Abstract: This document contains final regulations that provide guidance relating to the additional requirements necessary to ensure the collection of the estate tax imposed under IRC section 2056A(b) with respect to taxable events involving qualified domestic trusts (QDOTs) described in IRC section 2056A(a). To ensure collection of the tax, the regulation provides various security options that may be selected by the trust and the requirements associated with each option. Under certain circumstances, the trust is required to file an annual statement with the IRS disclosing the assets held by the trust.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals and households.

Estimated Number of Responses: 4,390.

Estimated Time per Respondent: 1 hour, 23 minutes.

Estimated Total Annual Burden Hours: 6,070.

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.

[FR Doc. 2023–24157 Filed 11–1–23; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Requesting Comments on Form 4952

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 4952, Investment Interest Expense Deduction.

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. Include OMB Control No. 1545–0191 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.

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

Title: Investment Interest Expense Deduction.

OMB Number: 1545–0191.

Form Number: Form 4952.

Abstract: Interest expense paid by an individual, estate, or trust on a loan allocable to property held for investment may not be fully deductible in the current year. Form 4952 is used to compute the amount of investment interest expense deductible for the current year and the amount, if any, to carry forward to future years.

Current Actions: There is no change to the existing collection. However, the estimated number of responses was updated to eliminate duplication of the burden associated with individual respondents captured under OMB control numbers 1545–0074.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Responses: 128,500.

Estimated Time per Respondent: 1 hour, 30 minutes.

Estimated Total Annual Burden Hours: 192,750.

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.

[FR Doc. 2023–24159 Filed 11–1–23; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Privacy Act of 1974; System of Records

AGENCY: Department of the Treasury.

ACTION: Notice of a modified system of records.

SUMMARY: In accordance with the Privacy Act of 1974, the Department of the Treasury (“Treasury” or the “Department”), proposes to modify a current Treasury system of records titled, “Department of the Treasury, .017—Correspondence, Contact Information, and Meeting Records—Treasury”, by expanding the title, purpose, and categories of records in this system of records, along with new routine uses.

DATES: Submit comments on or before December 4, 2023. The new and/or significantly modified routine uses will be applicable on December 4, 2023. The new routine uses will not be applicable should Treasury receive comments and determines that changes to the system of records notice are necessary.

ADDRESSES: Comments may be submitted to the Federal eRulemaking Portal electronically at <http://www.regulations.gov>. Comments can also be sent to the Deputy Assistant Secretary for Privacy, Transparency, and Records, Department of the Treasury, 1500 Pennsylvania Avenue NW, Washington, DC 20220, Attention: Revisions to Privacy Act Systems of Records. All comments received, including attachments and other supporting documents, are part of the public record and subject to public disclosure. All comments received will be posted without change to www.regulations.gov, including any personal information provided. You should submit only information that you wish to make publicly available.

FOR FURTHER INFORMATION CONTACT: For general questions and questions regarding privacy issues, please contact: Ryan Law, Deputy Assistant Secretary for Privacy, Transparency, and Records (202–622–5710), Department of the Treasury, 1500 Pennsylvania Avenue NW, Washington, DC 20220.

SUPPLEMENTARY INFORMATION: In accordance with the Privacy Act of 1974, 5 U.S.C. 552a, the Department of the Treasury proposes to modify a

current Treasury system of records titled, “Department of the Treasury, .017—Correspondence, Contact Information, and Meeting Records—Treasury.”

The systems are maintained for the purpose of mailing informational literature or responses to those who request it; maintaining lists of individuals who attend Treasury sponsored events, conferences, work activities, or events in which Treasury or one of its bureaus or offices participated, including meetings or conferences; and for other purposes for which mailing or contact lists may be created.

This notice modification is an expansion of the title and purpose of this system of records. As identified in sections below, the categories of records in the system have been updated to include records related to meetings, consolidation of record types, and new routine uses related to breaches of this system of records.

Treasury has provided a report of this system of records to the Committee on Oversight and Government Reform of the House of Representatives, the Committee on Homeland Security and Governmental Affairs of the Senate, and the Office of Management and Budget (OMB), pursuant to 5 U.S.C. 552a(r) and OMB Circular A–108, “Federal Agency Responsibilities for Review, Reporting, and Publication under the Privacy Act,” dated December 23, 2016.

Ryan Law,

Deputy Assistant Secretary for Privacy, Transparency, and Records.

SYSTEM NAME AND NUMBER:

Department of the Treasury, .017—Correspondence, Contact Information, and Meeting Records—Treasury

SECURITY CLASSIFICATION:

Unclassified.

SYSTEM LOCATION:

The records are located in Treasury bureaus and offices, both in Washington, DC and at field locations as follows:

(1) *Departmental Offices:* 1500 Pennsylvania Ave. NW, Washington, DC 20220;

(2) *Alcohol and Tobacco Tax and Trade Bureau:* 1310 G St. NW, Washington, DC 20220.

(3) *Office of the Comptroller of the Currency:* Constitution Center, 400 Seventh St. SW, Washington, DC 20024;

(4) *Fiscal Service:* Liberty Center Building, 401 14th St. SW, Washington, DC 20227;

(5) *Internal Revenue Service:* 1111 Constitution Ave. NW, Washington, DC 20224;

(6) *United States Mint:* 801 Ninth St. NW, Washington, DC 20220;

(7) *Bureau of Engraving and Printing:* Eastern Currency Facility, 14th and C Streets SW, Washington, DC 20228 and Western Currency Facility, 9000 Blue Mound Rd., Fort Worth, TX 76131;

(8) *Financial Crimes Enforcement Network:* Vienna, VA 22183;

(9) *Special Inspector General for the Troubled Asset Relief Program (SIGTARP):* 1801 L St. NW, Washington, DC 20220;

(10) *Office of Inspector General:* 740 15th St. NW, Washington, DC 20220;

(11) *Office of the Treasury Inspector General for Tax Administration:* 1125 15th St. NW, Suite 700A, Washington, DC 20005; and

(12) *Financial Stability Oversight Council (FSOC):* 1500 Pennsylvania Ave. NW, Washington, DC 20220.

SYSTEM MANAGER(S):

Deputy Assistant Secretary, Office of Privacy, Transparency, and Records, 1500 Pennsylvania Avenue NW, Washington, DC 20220.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301.

PURPOSE(S) OF THE SYSTEM:

The systems are maintained to mail informational literature or responses to those who request it; maintain lists and other information about individuals who attend or present at Treasury sponsored events, conferences, work meetings and other activities, or events in which Treasury participates; maintain lists and credentials of individuals who Treasury may consult professionally in furtherance of its mission; maintain records related to meetings, including video/audio recordings, transcripts, and for other purposes for which mailing, correspondence, contact lists, or meeting records may be created.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

- Individuals who serve on Treasury boards and committees;
- Third parties who identify potential contacts or who provide information Treasury uses to determine an individual’s inclusion on a mailing or contact list;
- Individuals who provide contact information, or otherwise consent to having their contact information used, for facilitating communication with Treasury, including but not limited to, members of the public, government officials, representatives of industry,