



[4830-01-p]

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Special Lien for Estate Taxes Deferred Under Section 6166 or 6166A.**

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, 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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning guidance related to the special lien for estate taxes deferred under section 6166 or 6166A.

**DATES:** Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

**ADDRESSES:** Direct all written comments to Ronald J. Durbala, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations should be directed to Rachel Martinen, (253)591-6631 (not a toll-free number) at

Internal Revenue Service, Room 6526, 1111  
Constitution Avenue NW., Washington, DC 20224, or through the  
internet at Rachel.Martinen@irs.gov.

**SUPPLEMENTARY INFORMATION:**

Title: Special Lien for Estate Taxes Deferred Under Section  
6166 or 6166A.

OMB Number: 1545-0757.

Regulation Project Number: TD 7941.

Abstract: Internal Revenue Code section 6324A permits the  
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  
personal liability if an election under section 6166 was made and  
the executor files an agreement under section 6324A(c). This  
guidance clarifies the procedures for complying with the  
statutory requirements.

Current Actions: There is no change to this existing  
regulation.

Type of Review: Renewal 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 Respondent: 1 hour.

Estimated Total Annual Burden Hours: 500.

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: April 13, 2020.

**Ronald J. Durbala,**

*IRS Tax Analyst.*

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