



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

**Proposed Extension of Information Collection Request Submitted for Public Comment;
Comment Request Relating to Guidance on Discharge of Property from the Effect of the
Tax Lien.**

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. Currently, the IRS is soliciting comments concerning the guidance on the discharge of property from the effect of the tax lien. More specifically, the burden associated with filing 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 [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER] to be assured of consideration.

ADDRESSES: Direct all written comments to Kinna Brewington, Internal Revenue Service, Room 6529, 1111 Constitution Avenue N.W., Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to Ronald J. Durbala, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue N.W., Washington DC 20224,

or through the internet, at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Discharge of Property from the Effect of the Tax Lien.

OMB Number: 1545-2174.

Form Number(s): 14134 and 14135.

Abstract: The collection of information is required by 26 CFR 301.6325-1(b)(5) for consideration of the United States discharging property from the federal tax lien and is required by 26 CFR 301.6325-1(d)(4) for consideration that the United States subordinate its interest in property. The information is investigated by Collection personnel in order that the appropriate official may ascertain the accuracy of the application and decide whether to issue a discharge or subordination.

Current Actions: There is no change to the burden previously approved by OMB. This request is being submitted for renewal purposes only.

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.

Estimated Number of Respondents: 10,362.

Estimated Time Per Respondent: 2 hours, 11 min.

Estimated Total Annual Burden Hours: 22,665.

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.

Desired Focus of Comments: The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;
- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., by permitting electronic submissions of responses.

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: April 17, 2020.

Ronald J. Durbala,
IRS Tax Analyst.

[FR Doc. 2020-08614 Filed: 4/22/2020 8:45 am; Publication Date: 4/23/2020]