

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Revenue Procedure 2004-47**

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

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

**SUMMARY:** The Internal Revenue Service (IRS), 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Relief From Ruling Process For Making Late Reverse QTIP Election.

**DATES:** Written comments should be received on or before November 21, 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). Include "OMB Number 1545-1898—Relief From Ruling Process For Making Late Reverse QTIP Election" in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to Martha R. Brinson, at (202) 317-5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Relief From Ruling Process For Making Late Reverse QTIP Election.

*OMB Number:* 1545-1898.

*Revenue Procedure Number:* 2004-47.

*Abstract:* This revenue procedure provides alternative relief for taxpayers who failed to make a reverse QTIP election on an estate tax return. Instead of requesting a private letter ruling and paying the accompanying user fee, taxpayers may file certain documents with the Cincinnati Service Center directly to request relief.

*Current Actions:* There are no changes to the paperwork burden previously approved by OMB.

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

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 6.

*Estimated Annual Average Time per Respondent:* 9 hours.

*Estimated Total Annual Burden Hours:* 54.

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. Comments will be 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 has 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 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: September 15, 2023.

**Martha R. Brinson,**

*Tax Analyst.*

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**DEPARTMENT OF THE TREASURY****Agency Information Collection Activities; Submission for OMB Review; Comment Request; Community Development Financial Institutions (CDFI) Program and Native American CDFI Assistance (NACA) Program Applications**

**AGENCY:** Departmental Offices, Department of the Treasury.

**ACTION:** Notice of information collection; request for comment.

**SUMMARY:** The Department of the Treasury will submit the following information collection request 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 this request.

**DATES:** Comments should be received on or before October 23, 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 Spencer W. Clark by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 927-5331, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:****Community Development Financial Institutions Fund (CDFI Fund)**

*Title:* CDFI Program and NACA Program Applications.

*OMB Control Number:* 1559-0021.

*Type of Review:* Reinstatement of a previously approved collection.

*Description:* Pursuant to the Riegle Community Development Banking and Financial Institutions Act of 1994, as amended (the Act, 12 U.S.C. 4701 *et seq.*), the Community Development Financial Institutions (CDFI) Program provides financial and technical assistance to selected Applicants and Community Development Financial Institutions (CDFIs) in order to enhance their ability to make loans and investments and provide services for the benefit of designated Investment Areas and Targeted Populations.

The Application questions for the CDFI Fund's Community Development Financial Institutions Program (CDFI Program) and Native American CDFI Assistance Program (NACA Program) Financial Assistance (FA) and Technical Assistance (TA) programs have been modified to reflect public comments received through the request for public comment as required by the Paperwork Reduction Act (PRA). The revised FA Application includes the Base-FA Application as well as the following Applications for awards that are provided as supplemental to the Base-FA award: Persistent Poverty County Financial Assistance (PPC-FA), Healthy Food Financing Initiative-Financial Assistance (HFFI-FA), and Disability Funds-Financial Assistance (DF-FA). The supplemental Applications are only completed if the Applicant is requesting those specific funds.

Forms: FA Application, TA Application, PPC-FA, HFFI-FA and DF-FA.

Affected Public: Businesses or other for-profit institutions, non-profit entities, and State, local and Tribal entities participating in CDFI Fund programs.

Frequency of Response: Annually.

Estimated Number of Respondents for Financial Assistance: 458.

Estimated Annual Time per Respondent for Financial Assistance including optional questions: 122 hours.

Estimated Total Annual Burden Hours for Financial Assistance: 55,759.

Estimated Number of Respondents for Technical Assistance: 261.

Estimated Annual Time per Respondent for Technical Assistance: 85 hours.

Estimated Total Annual Burden Hours for Technical Assistance: 22,185.

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

**Spencer W. Clark,**  
Treasury PRA Clearance Officer.

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