

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: October 19, 2023.

**Martha R. Brinson,**  
Tax Analyst.

[FR Doc. 2023-23595 Filed 10-24-23; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 3911

**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 Taxpayer Statement Regarding Refund.

**DATES:** Written comments should be received on or before December 26, 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 1545-1384—Taxpayer Statement Regarding Refund" 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:** Taxpayer Statement Regarding Refund.

**OMB Number:** 1545-1384.

**Form Number:** 3911.

**Abstract:** Form 3911 is used by taxpayers to notify the IRS that a tax refund previously claimed has not been received. The form is normally completed by the taxpayer as the result of an inquiry in which the taxpayer claims non-receipt, loss, theft, or destruction of a tax refund and IRS research shows that the refund has been issued. The information on the form is needed to clearly identify the refund to be traced.

**Current Actions:** There are no changes being made to the form at this time.

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

**Affected Public:** Individuals or households, business or other for-profit organizations, and not-for-profit institutions.

**Estimated Number of Respondents:** 200,000.

**Estimated Time per Response:** 5 minutes.

**Estimated Total Annual Burden Hours:** 16,600.

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: October 19, 2023.

**Martha R. Brinson,**  
Tax Analyst.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Regulation Project

**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 time and manner of making certain elections under the technical and miscellaneous revenue act of 1988, and the redesignation of certain other temporary elections.

**DATES:** Written comments should be received on or before December 26, 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 1545-1112—Certain Elections Under the Technical and Miscellaneous Revenue Act of 1988 and the Redesignation of Certain Other Temporary Elections Regulations" 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:** Certain Elections Under the Technical and Miscellaneous Revenue Act of 1988 and the Redesignation of Certain Other Temporary Elections Regulations.

OMB Number: 1545–1112.

Regulation Project Number: TD 8435.

Abstract: Regulation section

301.9100–8 provides final income, estate and gift, and employment tax regulations relating to elections made under the Technical and Miscellaneous Revenue Act of 1988. This regulation enables taxpayers to take advantage of various benefits provided by the Internal Revenue Code.

*Current Actions:* There are no changes being made to this regulation at this time.

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

*Affected Public:* Individuals or households, Business or other for-profit organizations, Not-for-profit institutions, and State, Local, or Tribal Governments.

*Estimated Number of Respondents:* 21,740.

*Estimated Time per Response:* 17 minutes.

*Estimated Total Annual Burden Hours:* 6,010.

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: October 19, 2023.

**Martha R. Brinson,**

*Tax Analyst.*

[FR Doc. 2023–23596 Filed 10–24–23; 8:45 am]

BILLING CODE 4830–01–P

## UNITED STATES SENTENCING COMMISSION

### Request for Applications; Tribal Issues Advisory Group

**AGENCY:** United States Sentencing Commission.

**ACTION:** Notice.

**SUMMARY:** In view of two upcoming vacancies in the at-large membership of the Tribal Issues Advisory Group, the United States Sentencing Commission hereby invites any individual who is eligible to be appointed to the at-large membership of the Tribal Issues Advisory Group to apply. An applicant for membership in the Tribal Issues Advisory Group should apply by sending a letter of interest and resume to the Commission as indicated in the **ADDRESSES** section below. Application materials should be received by the Commission not later than December 26, 2023.

**DATES:** Application materials for the at-large membership of the Tribal Issues Advisory Group should be received not later than December 26, 2023.

**ADDRESSES:** An applicant for the at-large membership of the Tribal Issues Advisory Group should apply by sending a letter of interest and resume to the Commission by electronic mail or regular mail. The email address is [pubaffairs@ussc.gov](mailto:pubaffairs@ussc.gov). The regular mail address is United States Sentencing Commission, One Columbus Circle NE, Suite 2–500, South Lobby, Washington, DC 20002–8002, Attention: Public Affairs—TIAG Membership.

**FOR FURTHER INFORMATION CONTACT:** Jennifer Dukes, Senior Public Affairs Specialist, (202) 502–4597. More information about the Tribal Issues Advisory Group is available on the Commission's website at <https://www.ussc.gov/about/who-we-are/advisory-groups>.

**SUPPLEMENTARY INFORMATION:** The United States Sentencing Commission is an independent agency in the judicial branch of the United States Government. The Commission promulgates sentencing guidelines and policy statements for federal courts pursuant to 28 U.S.C. 994(a). The Commission also periodically reviews and revises previously promulgated guidelines pursuant to 28 U.S.C. 994(o) and submits guideline amendments to the Congress not later than the first day of May each year pursuant to 28 U.S.C. 994(p).

The Tribal Issues Advisory Group is a standing advisory group of the United States Sentencing Commission pursuant

to 28 U.S.C. 995 and Rule 5.4 of the Commission's Rules of Practice and Procedure. Under the charter for the Tribal Issues Advisory Group, the purpose of the advisory group is (1) to assist the Commission in carrying out its statutory responsibilities under 28 U.S.C. 994(o); (2) to provide to the Commission its views on federal sentencing issues relating to American Indian and Alaska Native defendants and victims, and to offenses committed in Indian country; (3) to engage in meaningful consultation and outreach with tribes, tribal governments, and tribal organizations regarding federal sentencing issues that have tribal implications; (4) to disseminate information regarding federal sentencing issues to tribes, tribal governments, and tribal organizations; and (5) to perform any other related functions as the Commission requests. The advisory group consists of no more than 9 members, each of whom may serve not more than two consecutive three-year terms. Of those 9 members, not more than 1 shall be a federal judge; 2 shall be from the Executive Branch (one from the United States Department of Justice and one from the United States Department of the Interior); 1 shall be from a federal public defender organization or community defender organization; 1 shall be a tribal court judge; and not more than 4 shall be at-large members.

Members of the Tribal Issues Advisory Group are appointed by the Commission. To be eligible to serve as a member, an individual must have expertise, knowledge and/or experience in the issues considered by the Tribal Issues Advisory Group. The Commission intends that the at-large membership shall include individuals with membership in or experience with tribes, tribal governments, and tribal organizations, appointed in a manner that ensures representation among tribal communities diverse in size, geographic location, and other unique characteristics.

The Commission invites any individual who is eligible to be appointed to the at-large membership of the Tribal Issues Advisory Group to apply by sending a letter of interest and a resume to the Commission as indicated in the **ADDRESSES** section above.

*Authority:* 28 U.S.C. 994(a), (o), (p), 995; USSC Rules of Practice and Procedure 2.2(c), 5.4.

**Carlton W. Reeves,**

*Chair.*

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