

engaged in a trade or business to determine the portion of the elected research credit amount, as reported on Form 6765, that can be claimed for the quarter on Form 941.

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

*Type of Review:* New Form.

*Affected Public:* Business or other for-profit organizations and individuals.

*Estimated Number of Respondents:* 5,000.

*Estimated Time per Respondent:* 2 hours, 45 minutes.

*Estimated Total Annual Burden Hours:* 20,000.

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: November 15, 2016.

**Tuawana Pinkston,**

*IRS Supervisory Tax Analyst.*

[FR Doc. 2016-28915 Filed 12-1-16; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Office of the Secretary

#### List of Countries Requiring Cooperation With an International Boycott

In accordance with section 999(a)(3) of the Internal Revenue Code of 1986,

the Department of the Treasury is publishing a current list of countries which require or may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

On the basis of the best information currently available to the Department of the Treasury, the following countries require or may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

Iraq  
Kuwait  
Lebanon  
Libya  
Qatar  
Saudi Arabia  
Syria  
United Arab Emirates  
Yemen

Dated: November 28, 2016.

**Danielle Rolfes,**

*International Tax Counsel, (Tax Policy).*

[FR Doc. 2016-29008 Filed 12-1-16; 8:45 am]

**BILLING CODE 4810-25-P**