

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the form and instructions should be directed to LaNita Van Dyke, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at LaNita.VanDyke@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Optional 10-Year Write-off of Certain Tax Preferences.

OMB Number: 1545-1903.

Regulation Project Number: TD 9168.

Abstract: This collection of information is required by the IRS to verify compliance with section 59(e). This information will be used to determine whether the amount of tax has been calculated correctly.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, Businesses and other for-profit organizations.

Estimated Number of Respondents: 10,000.

Estimated Time Per Respondent: 1 hour.

Estimated Total Annual Hours: 10,000.

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:

- 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;
- the accuracy of the agency's estimate of the burden of the collection of information;
- ways to enhance the quality, utility, and clarity of the information to be collected;
- 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
- estimates of capital

or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: January 30, 2017.

Tuawana Pinkston,

Supervisory Tax Analyst.

[FR Doc. 2017-02697 Filed 2-8-17; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple IRS Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests 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.

DATES: Comments should be received on or before March 13, 2017 to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8142, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained by emailing PRA@treasury.gov, calling (202) 622-0489, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:**Internal Revenue Service (IRS)**

OMB Control Number: 1545-1529.

Type of Review: Reinstatement of a previously approved collection.

Title: Tip Reporting Alternative Commitment (TRAC) Agreement for Use in the Cosmetology and Barber Industry.

Form: None.

Abstract: Information is required by the Internal Revenue Service in its compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 43,073.

OMB Control Number: 1545-1549.

Type of Review: Reinstatement of a previously approved collection.

Title: Tip Reporting Alternative Commitment (TRAC) Agreement and Tip Rate Determination (TRDA) for Use in the Food and Beverage Industry.

Form: None.

Abstract: Information is required by the Internal Revenue Service in its compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 296,896.

OMB Control Number: 1545-1669.

Type of Review: Reinstatement of a previously approved collection.

Title: REG-108639-99 Retirement Plans; Cash or Deferred Arrangements Under Section 401(k) and Matching Contributions or Employee Contributions Under Section 401(m); TD 9169.

Form: None.

Abstract: The regulations provide guidance for qualified retirement plans containing cash or deferred arrangements under section 401(k) and providing matching contributions or employee contributions under section 401(m). The IRS needs this information to ensure compliance with sections 401(k) and 401(m).

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 106,500.

OMB Control Number: 1545-1589.

Type of Review: Reinstatement of a previously approved collection.

Title: Revenue Procedure 98-19, Exceptions to the notice and reporting requirements of section 6033(e)(1) and the tax imposed by section 6033(e)(2).

Form: None.

Abstract: Revenue Procedure 98-19 provides guidance to organizations exempt from taxation under section 501(a) of the Internal Revenue Code of 1986 on certain exceptions from the reporting and notice requirements of section 6033(e)(1) and the tax imposed by section 6033(e)(2).

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 150,000.

OMB Control Number: 1545-2049.

Type of Review: Reinstatement of a previously approved collection.

Title: Notice 2006–107—Diversification Requirements for Qualified Defined Contribution Plans Holding Publicly Traded Employer Securities.

Form: None.

Abstract: This notice contains two model forms that may be used by employers to notify plan participants of their diversification rights under sections 901 and 507 of the Pension Protection Act of 2006.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 7,725.

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

Dated: January 24, 2017.

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2017–02689 Filed 2–8–17; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple IRS Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

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Ave. NW., Suite 8142, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained by emailing PRA@treasury.gov, calling (202) 622–0489, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

OMB Control Number: 1545–1529.

Type of Review: Reinstatement of a previously approved collection.

Title: Tip Reporting Alternative Commitment (TRAC) Agreement for Use in the Cosmetology and Barber Industry.

Form: None.

Abstract: Information is required by the Internal Revenue Service in its compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 43,073.

OMB Control Number: 1545–1549.

Type of Review: Reinstatement of a previously approved collection.

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Form: None.

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Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 296,896.

OMB Control Number: 1545–1669.

Type of Review: Reinstatement of a previously approved collection.

Title: REG–108639–99 Retirement Plans; Cash or Deferred Arrangements Under Section 401(k) and Matching Contributions or Employee Contributions Under Section 401(m); TD 9169.

Form: None.

Abstract: The regulations provide guidance for qualified retirement plans

containing cash or deferred arrangements under section 401(k) and providing matching contributions or employee contributions under section 401(m). The IRS needs this information to ensure compliance with sections 401(k) and 401(m).

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 106,500.

OMB Control Number: 1545–1589.

Type of Review: Reinstatement of a previously approved collection.

Title: Revenue Procedure 98–19, Exceptions to the notice and reporting requirements of section 6033(e)(1) and the tax imposed by section 6033(e)(2).

Form: None.

Abstract: Revenue Procedure 98–19 provides guidance to organizations exempt from taxation under section 501(a) of the Internal Revenue Code of 1986 on certain exceptions from the reporting and notice requirements of section 6033(e)(1) and the tax imposed by section 6033(e)(2).

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 150,000.

OMB Control Number: 1545–2049.

Type of Review: Reinstatement of a previously approved collection.

Title: Notice 2006–107—Diversification Requirements for Qualified Defined Contribution Plans Holding Publicly Traded Employer Securities.

Form: None.

Abstract: This notice contains two model forms that may be used by employers to notify plan participants of their diversification rights under sections 901 and 507 of the Pension Protection Act of 2006.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 7,725.

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

Dated: February 6, 2017.

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2017–02692 Filed 2–8–17; 8:45 am]

BILLING CODE 4830–01–P