

**B. Information Technology Support:** For IT Assistance, submit an AMIS Service Request (Record Type of "General Inquiry"). In the Service Request form, select the appropriate program, then select "AMIS Technical Problem" as the Type. People who have visual or mobility impairments that prevent them from using the CDFI Fund's Web site should call (202) 653-0422 for assistance (this is not a toll free number).

**C. Communication with the CDFI Fund:** The CDFI Fund will use contact information in AMIS to communicate with Applicants and Recipients. It is imperative, therefore, that Applicants, Recipients, Subsidiaries, Affiliates, and signatories maintain accurate contact information in their accounts. This includes information such as contact names (especially for the authorized representative) listed in this NOFA's application materials, email addresses, fax and phone numbers, and office locations.

**D. Civil Rights and Diversity:** Any person who is eligible to receive benefits or services from the CDFI Fund or Recipients under any of its programs is entitled to those benefits or services without being subject to prohibited discrimination. The Department of the Treasury's Office of Civil Rights and Diversity enforces various Federal statutes and regulations that prohibit discrimination in financially assisted and conducted programs and activities of the CDFI Fund. If a person believes that s/he has been subjected to discrimination and/or reprisal because of membership in a protected group, s/he may file a complaint with: Associate Chief Human Capital Officer, Office of Civil Rights, and Diversity, 1500 Pennsylvania Ave. NW., Washington, DC 20220 or (202) 622-1160 (not a toll-free number).

### VIII. Other Information

**A. Paperwork Reduction Act:** Under the Paperwork Reduction Act (44 U.S.C. chapter 35), an agency may not conduct or sponsor a collection of information, and an individual is not required to respond to a collection of information, unless it displays a valid OMB control number. If applicable, the CDFI Fund may inform Applicants that they do not need to provide certain Application information otherwise required. Pursuant to the Paperwork Reduction Act, the CDFI Program, and NACA Program Application has been assigned the following control number: 1559-0021.

**B. Application Information Sessions:** The CDFI Fund may conduct webinars or host information sessions for

organizations that are considering applying to, or are interested in learning about, the CDFI Fund's programs. For further information, please visit the CDFI Fund's Web site at <http://www.cdfifund.gov>.

**Authority:** 12 U.S.C. 4701, et seq.; 12 CFR parts 1805 and 1815; 2 CFR 200.

**Mary Ann Donovan,**

*Director, Community Development Financial Institutions Fund.*

[FR Doc. 2017-03744 Filed 2-24-17; 8:45 am]

**BILLING CODE 4810-70-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. The public is invited to submit comments on the collections listed below.

**DATES:** Comments should be received on or before March 29, 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](mailto: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](mailto:PRA@treasury.gov).

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

#### SUPPLEMENTARY INFORMATION:

##### Internal Revenue Service (IRS)

**Title:** Application to Use LIFO Inventory Method.

**OMB Control Number:** 1545-0042.

**Type of Review:** Extension without change of a currently approved collection.

**Form:** 970.

**Abstract:** Form 970 is filed by individuals, partnerships, trusts, estates, or corporations to elect to use the LIFO inventory method or to extend the LIFO method to additional goods. The IRS uses Form 970 to determine if the election was properly made.

**Affected Public:** Businesses or other for-profits.

**Estimated Total Annual Burden Hours:** 42,220.

**Title:** Form 1099-INT—Interest Income.

**OMB Control Number:** 1545-0112.

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

**Form:** 1099-INT.

**Abstract:** This form is used for reporting interest income paid, as required by sections 6049 and 6041 of the Internal Revenue Code. It is used to verify that payees are correctly reporting their income.

**Affected Public:** Businesses or other for-profits.

**Estimated Total Annual Burden Hours:** 46,403,150.

**Title:** Special Lien for Estate Taxes Deferred Under Section 6166 or 6166A.

**OMB Control Number:** 1545-0757.

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

**Form:** 13925.

**Abstract:** Section 6324A permits the executor of a decedent's estate to elect a lien on section 6166 property in favor of the United States in lieu of a bond or personal liability if an election under section 6166 was made and the executor files an agreement under section 6323A(c). Form 13925 lists the information required in Regulation section 301.6324A-1(b)(1) and was drafted to help taxpayers file liens that will be valid under section 6324A and the regulations.

**Affected Public:** Individuals.

**Estimated Total Annual Burden Hours:** 500.

**Title:** EE-12-78 Non-Bank Trustees.

**OMB Control Number:** 1545-0806.

**Type of Review:** Extension without change of a currently approved collection.

**Form:** None.

**Abstract:** IRC section 408(a)(2) permits an institution other than a bank to be the trustee of an individual retirement account (IRA). To do so, an application needs to be filed and various requirements need to be met. IRS uses the information to determine whether an institution qualifies to be a non-bank trustee.

**Affected Public:** Businesses or other for-profits.

**Estimated Total Annual Burden Hours:** 13.

*Title:* TD 8124—Time and Manner of Making Certain Elections under the Tax Reform Act of 1986.

*OMB Control Number:* 1545–0982.

*Type of Review:* Extension without change of a currently approved collection.

*Form:* None.

*Abstract:* Section 301.9100–7T lists certain elections that are provided by Tax Reform Act of 1986 and provides general rules regarding the time and the manner for making the elections. These regulations enable taxpayers to take advantage of the benefits of various Code provisions.

*Affected Public:* Businesses or other for-profits.

*Estimated Total Annual Burden Hours:* 9,750.

*Title:* INTL–952–86 (Final-TD 8410) and TD 8228 Allocation and Apportionment of Interest Expense and Certain Other Expenses.

*OMB Control Number:* 1545–1072.

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

*Form:* None.

*Abstract:* The regulations provide rules concerning the allocation and apportionment of expenses to foreign source income for purposes of the foreign tax credit and other provisions.

*Affected Public:* Businesses or other for-profits.

*Estimated Total Annual Burden Hours:* 3,250.

*Title:* TD–8350 (Final) Requirements For Investments to Qualify under Section 936(d)(4) as Investments in Qualified Caribbean Basin Countries.

*OMB Control Number:* 1545–1138.

*Type of Review:* Extension without change of a currently approved collection.

*Form:* None.

*Abstract:* The collection of information is required by the Internal Revenue Service to verify that an investment qualifies under IRC section 936(d)(4). The respondents will be possession corporations, certain financial institutions located in Puerto Rico, and borrowers of funds covered by this regulation.

*Affected Public:* Businesses or other for-profits.

*Estimated Total Annual Burden Hours:* 1,500.

*Title:* Tax Information Authorization.

*OMB Control Number:* 1545–1165.

*Type of Review:* Extension without change of a currently approved collection.

*Form:* 8821, 8821–A.

*Abstract:* Form 8821 is used to appoint someone to receive or inspect certain tax information. Data is used

to identify appointees and to ensure that confidential information is not divulged to unauthorized persons. Form 8821–A is an authorization signed by a taxpayer for the IRS to disclose returns and return information to local law enforcement in the event of a possible identity theft.

*Affected Public:* Individuals.

*Estimated Total Annual Burden*

*Hours:* 147,800.

*Title:* FI–3–91 (TD 8456—Final)

Capitalization of Certain Policy Acquisition Expenses.

*OMB Control Number:* 1545–1287.

*Type of Review:* Extension without change of a currently approved collection.

*Form:* None.

*Abstract:* Insurance companies that enter into reinsurance agreement must determine the amounts to be capitalized under those agreements consistently. The regulations provide elections to permit companies to shift the burden of capitalization for their mutual benefit.

*Affected Public:* Businesses or other for-profits.

*Estimated Total Annual Burden Hours:* 2,070.

*Title:* TD 8449 (Final) Election, Revocation, Termination, and Tax Effect of Subchapter S Status.

*OMB Control Number:* 1545–1308.

*Type of Review:* Extension without change of a currently approved collection.

*Form:* None.

*Abstract:* Section 1–1362–1 through 1.1362–7 of the Income Tax Regulations provide the specific procedures and requirements necessary to implement section 1362, including the filing of various elections and statements with the Internal Revenue Service.

*Affected Public:* Individuals, Businesses or other for-profits.

*Estimated Total Annual Burden Hours:* 322.

*Title:* Arbitrage Restrictions and Guidance on Issue Price Definition for Tax Exempt Bonds.

*OMB Control Number:* 1545–1347.

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

*Form:* None.

*Abstract:* Section 148 of the Internal Revenue Code requires issuers of tax-exempt bonds to rebate certain arbitrage profits earned on nonpurpose investments acquired with the bond proceeds. Issuers are required to file a Form 8038–T and remit the rebate. Issuers are also required to keep records of certain interest rate hedges so that the hedges are taken into account in determining arbitrage profits. The scope of interest rate hedging transactions covered by the arbitrage regulations was

broadened by requiring that hedges entered into prior to the sale date of the bonds are covered as well.

The collection of information for TD 9777 is in § 1.148–4(h)(2)(viii), which contains a requirement that the issuer maintain in its records a certificate from the hedge provider. For a hedge to be a qualified hedge, existing regulations require, among other items, that the actual issuer identify the hedge on its books and records. The identification must specify the hedge provider, the terms of the contract, and the hedged bonds. These final regulations require that the identification also include a certificate from the hedge provider specifying certain information regarding the hedge.

*Affected Public:* Businesses or other for-profits.

*Estimated Total Annual Burden Hours:* 91,558.

*Title:* Requirements to Ensure Collection of Section 2056A Estate Tax—TD 8686.

*OMB Control Number:* 1545–1443.

*Type of Review:* Extension without change of a currently approved collection.

*Form:* None.

*Abstract:* The regulation provides guidance relating to the additional requirements necessary to ensure the collection of the estate tax imposed under Section 2056A(b) with respect to taxable events involving qualified domestic trusts (QDOT'S). In order to ensure collection of the tax, the regulation provides various security options that may be selected by the trust and the requirements associated with each option. In addition, under certain circumstances the trust is required to file an annual statement with the IRS disclosing the assets held by the trust.

*Affected Public:* Individuals.

*Estimated Total Annual Burden Hours:* 6,070.

*Title:* Student Loan Interest Statement.

*OMB Control Number:* 1545–1576.

*Type of Review:* Extension without change of a currently approved collection.

*Form:* 1098–E.

*Abstract:* Section 6050S(b)(2) of the Internal Revenue Code requires persons (financial institutions, governmental units, etc.) to report \$600 or more of interest paid on student loans to the IRS and the students.

*Affected Public:* Businesses or other for-profits.

*Estimated Total Annual Burden Hours:* 2,657,789.

*Title:* Revenue Procedure 2004–19—Probable or Prospective Reserves Safe Harbor.

*OMB Control Number:* 1545–1861.

*Type of Review:* Extension without change of a currently approved collection.

*Form:* None.

*Abstract:* This revenue procedure requires a taxpayer to file an election statement with the Service if the taxpayer wants to use the safe harbor to estimate the taxpayers' oil and gas properties' probable or prospective reserves for purposes of computing cost depletion under Sec. 611 of the Internal Revenue Code.

*Affected Public:* Businesses or other for-profits.

*Estimated Total Annual Burden Hours:* 50.

*Title:* IRS e-file Signature Authorization for an Exempt Organization.

*OMB Control Number:* 1545–1878.

*Type of Review:* Extension without change of a currently approved collection.

*Form:* 8879–EO.

*Abstract:* Form 8879–EO authorizes an officer of an exempt organization and electronic return originator (ERO) to use a personal identification number (PIN) to electronically sign an organization's electronic income tax return and, if applicable, Electronic Funds Withdrawal Consent.

*Affected Public:* Not-for-profit Institutions.

*Estimated Total Annual Burden Hours:* 425,714.

*Title:* Exempt Organization Declaration and Signature for Electronic Filing.

*OMB Control Number:* 1545–1879.

*Type of Review:* Extension without change of a currently approved collection.

*Form:* 8453–EO.

*Abstract:* Form 8453–EO is used to authenticate an electronic Forms 990, 990–EZ, 990–PF, 1120–POL or 8868 authorize the electronic return originator, and/or intermediate service provider, if any, to transmit via a third-party transmitter; and provide the organization's consent to directly deposit any refund and/or authorize an electronic funds withdrawal for payment of Federal taxes owed.

*Affected Public:* Not-for-profit Institutions.

*Estimated Total Annual Burden Hours:* 1,046.

*Title:* Election to Treat a Qualified Revocable Trust as Part of an Estate.

*OMB Control Number:* 1545–1881.

*Type of Review:* Extension without change of a currently approved collection.

*Form:* 8855.

*Abstract:* Form 8855 is used to make a section 645 election that allows a qualified revocable trust to be treated and taxed (for income tax purposes) as part of its related estate during the election period.

*Affected Public:* Businesses or other for-profits.

*Estimated Total Annual Burden Hours:* 28,200.

*Title:* Intake/Interview & Quality Review Sheets.

*OMB Control Number:* 1545–1964.

*Type of Review:* Extension without change of a currently approved collection.

*Form:* None.

*Abstract:* The SPEC function developed the Form 13614–C, Intake/Interview & Quality Review Sheet that contains a standardized list of required intake and quality review questions to guide volunteers in asking taxpayers basic questions about themselves and conducting a quality review of the completed return. The intake/interview and quality review sheet is an effective tool for ensuring critical taxpayer information is obtained and applied during the interview and completion of the tax return process. In addition to English and Spanish, the form has been translated and is made available in 9 additional languages: Arabic, Chinese Traditional and Simplified, Creole (French), Korean, Polish, Portuguese, Tagalog, and Vietnamese.

*Affected Public:* Individuals.

*Estimated Total Annual Burden Hours:* 555,000.

*Title:* IRS Form 990–N Electronic Filing System (e-Postcard).

*OMB Control Number:* 1545–2085.

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

*Form:* 990–N.

*Abstract:* Section 1223 of the Pension Protection Act of 2006 (PPA 06), enacted on August 17, 2006, amended Internal Revenue Code (Code) section 6033 by adding Code section 6033(i), which requires certain tax-exempt organizations to file an annual electronic notice (Form 990–N) for tax years beginning after December 31, 2006. These organizations are not required to file Form 990 (or Form 990–EZ) because their gross receipts are normally \$25,000 or less.

*Affected Public:* Not-for-profit Institutions.

*Estimated Total Annual Burden Hours:* 75,000.

*Title:* Waiver of 60-Day Rollover Requirement.

*OMB Control Number:* 1545–2269.

*Type of Review:* Extension without change of a currently approved collection.

*Form:* None.

*Abstract:* This information will be used by plan administrators and IRA trustees to accept contributions as rollover contributions and to report these contributions as rollover contributions. The IRS may also use the information to determine if a taxpayer meets the requirements for a waiver of the 60-day requirement.

*Affected Public:* Individuals.

*Estimated Total Annual Burden Hours:* 450.

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

Dated: February 22, 2017.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2017–03780 Filed 2–24–17; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Regulation Agency Protests

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

**ACTION:** Notice.

**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 the collection listed below.

**DATES:** Comments should be received on or before March 29, 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](mailto: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](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622–0934, or viewing the