

**DEPARTMENT OF TRANSPORTATION****Office of the Secretary of Transportation**

[Docket No. DOT-OST-2017-0034]

**Agency Information Collection Activities and Request for Comments; Extension of an Approved Information Collection: Transportation Infrastructure Financing and Innovation Act (TIFIA) Program****AGENCY:** Office of the Secretary of Transportation (OST), DOT.**ACTION:** Notice and request for comments.

**SUMMARY:** In accordance with the requirements of the Paperwork Reduction Act of 1995, OST invites public comments on a request to the Office of Management and Budget (OMB) to renew an Information Collection Request (ICR). The ICR is used to allow entities to apply for TIFIA credit assistance and assists the DOT in evaluating projects and project sponsors for program eligibility and creditworthiness.

**DATES:** We must receive your comments on or before May 23, 2017.

**ADDRESSES:** All comments should reference Federal Docket Management System (FDMS) Docket No. DOT-OST-2017-0034. Interested persons are invited to submit written comments on the proposed information collection through one of the following methods:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the online instructions for submitting comments.
- *Fax:* 1-202-493-2251.
- *Mail or Hand Delivery:* Docket Management Facility, U.S. Department of Transportation, 1200 New Jersey Avenue SE., West Building, Room W12-140, Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except on Federal holidays.

**FOR FURTHER INFORMATION CONTACT:** The TIFIA program manager via email at [TIFIAcredit@dot.gov](mailto:TIFIAcredit@dot.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Transportation Infrastructure Financing and Innovation Act program or TIFIA program.

*OMB Control Number:* 2105-0569.

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

*Respondents:* State and local governments, transit agencies, railroad companies, special authorities, special districts, and private entities.

*Estimated Total Annual Number of Respondents:* 50 letters of interest and 50 applications.

*Estimated Total Annual Burden Hours:* 6,000 hours. Based on the

number and type of interested stakeholders that have contacted the Department about this program, OST estimates that it will receive fifty (50) applications and fifty (50) letters of interest and that it will generally not take applicants more than 100 person-hours to assemble individual applications and 20 person-hours to assemble individual letters of interest. Therefore, the total annual hour burden of this collection of applications is 6,000 hours.

*Frequency of Collection:* The Department expects that this information collection will occur on a rolling basis as interested entities seek TIFIA credit assistance.

*Background:* This is an existing information collection that was originally approved through the emergency approval process on August 7, 2013. DOT will use the collected information to evaluate and select recipients for credit assistance. Applicants may be asked to provide additional supporting evidence or to quantify details during the review and negotiation process on a case-by-case basis, but completion of the letter of interest and application.

The application process required of 23 U.S.C. 602(a)(1)(A) begins with the submission of a letter of interest (LOI). Only after a project sponsor has submitted an LOI demonstrating satisfaction of all statutory eligibility requirements can the project sponsor be invited to submit an application. The LOI must describe the project, outline the proposed financial plan, provide a status of environmental review, and provide information regarding satisfaction of other eligibility requirements of the TIFIA credit program, in each case as indicated on the LOI form located on the Build America Bureau's TIFIA Web page: <https://www.transportation.gov/buildamerica/programs-services/tifia/applications>. DOT estimates that the letter of interest would require approximately 20 hours in each instance to complete.

If TIFIA determines that a project sponsor has satisfied the eligibility requirements described in 23 U.S.C. 602(a), TIFIA may invite the project sponsor to submit an application. The information that DOT seeks through the application includes: Contact information; project information, project purpose, cost, TIFIA credit assistance request, satisfaction of eligibility requirements, including creditworthiness, a financial plan, details of the applicant's organizational structure, and such other information as is indicated on the application form

located on the Build America's TIFIA Web page at: <https://www.transportation.gov/buildamerica/programs-services/tifia/applications>. DOT estimates that each application will require approximately 100 hours to complete.

Issued in Washington, DC, on March 20, 2017.

**Claire Barrett,**

*Departmental Chief Privacy & Information Governance Officer.*

[FR Doc. 2017-05828 Filed 3-23-17; 8:45 am]

**BILLING CODE 4910-22-P**

**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 department of the Treasury, 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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13(44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning entry of taxable fuel.

**DATES:** Written comments should be received on or before May 23, 2017 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be directed to Kerry Dennis, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Entry of Taxable Fuel.

*OMB Number:* 1545-1897.

*Regulation Project Number:* REG-120616-03 (T.D. 9346).

*Abstract:* The regulation imposes joint and several liabilities on the importer of record for the tax imposed on the entry of taxable fuel into the U.S. and revises definition of "enterer".

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

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

*Affected Public:* Individuals, business or other for-profit organizations, not-for-profit institutions, and Federal, state, local or tribal governments.

*Estimated Number of Respondents:* 1,125.

*Estimated Time per Respondent:* 1.25 hours.

*Estimated Total Annual Burden*

*Hours:* 1,406.25.

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: March 16, 2017.

**Laurie Brimmer,**

*IRS Tax Analyst.*

[FR Doc. 2017-05833 Filed 3-23-17; 8:45 am]

**BILLING CODE 4830-01-P**

## 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 department of the Treasury, 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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13(44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning unified rule for loss on subsidiary stock.

**DATES:** Written comments should be received on or before May 23, 2017 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be directed to Kerry Dennis at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Unified Rule for Loss on Subsidiary Stock.

*OMB Number:* 1545-2096.

*Regulation Project Number:* REG-157711-02 (TD 9424—final).

*Abstract:* This document contains final regulations under sections 358, 362(e)(2), and 1502 of the Internal Revenue Code (Code). The regulations apply to corporations filing consolidated returns, and corporations that enter into certain tax-free reorganizations. The regulations provide rules for determining the tax consequences of a member's transfer (including by deconsolidation and worthlessness) of loss shares of subsidiary stock. In addition, the regulations provide that section 362(e)(2) generally does not apply to transactions between members of a consolidated group. Finally, the regulations conform or clarify various provisions of the consolidated return regulations, including those relating to adjustments to subsidiary stock basis.

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

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

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

*Estimated Number of Respondents:* 100.

*Estimated Time per Respondent:* 15 minutes.

*Estimated Total Annual Burden*

*Hours:* 25.

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: March 16, 2017.

**Laurie Brimmer,**

*IRS Tax Analyst.*

[FR Doc. 2017-05831 Filed 3-23-17; 8:45 am]

**BILLING CODE 4830-01-P**

## 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 Department of the Treasury, 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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting