

1023-EZ is a simplified version of Form 1023, to be filled by organization who meets certain criteria.

**Current Actions:** The PATH Act presents legislative changes that amended Form 1023 and caused a reduction of burden by consolidating portions of the Form 1023. The changes on the Form 1023 will decrease burden hours by 44,954. There are no changes to Form 1023-EZ.

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

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

**Estimated Number of Respondents:** 80,000.

**Estimated Time per Respondents:** 58.93 hours.

**Estimated Total Annual Burden Hours:** 4,714,236.

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 27, 2017.

**Laurie Brimmer,**  
Senior Tax Analyst.

[FR Doc. 2017-06926 Filed 4-6-17; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for IRS e-file Signature Authorization for Forms 720, 2290 and 8879.

**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 comments concerning Form 8879-EX, IRS e-file Signature Authorization for Forms 720, 2290, and 8849.

**DATES:** Written comments should be received on or before June 6, 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. Requests for copies of the form and instructions should be directed to LaNita Van Dyke, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at [Lanita.VanDyk@irs.gov](mailto:Lanita.VanDyk@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** IRS e-file Signature Authorization for Forms 720, 2290, and 8849.

**OMB Number:** 1545-2081.

**Form Number:** 8879-EX.

**Abstract:** The Form 8879-EX, IRS e-file Signature Authorization for Forms 720, 2290, and 8849, will be used in the Modernized e-File program. Form 8879-EX authorizes an a taxpayer and an electronic return originator (ERO) to use a personal identification number (PIN) to electronically sign an electronic excise tax return and, if applicable, authorize an electronic funds withdrawal.

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

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

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

**Estimated Number of Respondents:** 15,000.

**Estimated Time per Respondent:** 3 hours, 7 minutes.

**Estimated Total Annual Burden Hours:** 46,800.

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 27, 2017.

**Laurie Brimmer,**  
Senior Tax Analyst.

[FR Doc. 2017-06920 Filed 4-6-17; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Definitions Under Subchapter S of the Internal Revenue Code

**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 comments concerning Definitions Under Subchapter S of the Internal Revenue Code.

**DATES:** Written comments should be received on or before June 6, 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. Requests for additional information or copies of the regulation should be directed to LaNita Van Dyke, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224 or at [Lanita.VanDyke@irs.gov](mailto:Lanita.VanDyke@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Definitions Under Subchapter S of the Internal Revenue Code.

*OMB Number:* 1545-1462.

*Notice Number:* TD 8696 Definitions Under Subchapter S of the Internal Revenue Code.

*Abstract:* Section 1.1377-1(b)(4) of the regulation provides that an S corporation making a terminating election under Internal Revenue Code section 1377(a)(2) must attach a statement to its timely filed original or amended return required to be filed under Code section 6037(a). The statement must provide information concerning the events that gave rise to the election and declarations of consent from the S corporation shareholders.

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

*Type of Review:* Extension of OMB approval.

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

*Estimated Number of Respondents:* 4,000.

*Estimated Time per Respondent:* .25 hours.

*Estimated Total Annual Burden Hours:* 1,000.

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: March 26, 2017.

**Laurie Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2017-06923 Filed 4-6-17; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Quarterly Federal Excise Tax Return

**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 comments concerning Form 720, Quarterly Federal Excise Tax Return.

**DATES:** Written comments should be received on or before June 6, 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.

Requests for additional information or copies of the form and instructions should be directed to Sara Covington at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at [sara.l.covington@irs.gov](mailto:sara.l.covington@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Quarterly Federal Excise Tax Return.

*OMB Number:* 1545-0023.

*Form Number:* 720.

*Abstract:* Form 720 is used to report (1) excise taxes due from retailers and manufacturers on the sale or manufacture of various articles, (2) the tax on facilities and services, (3) environmental taxes, (4) luxury tax, and (5) floor stocks taxes. The information supplied on Form 720 is used by the IRS to determine the correct tax liability. Additionally the data is reported by the IRS to Treasury so that funds may be transferred from the general revenue fund to the appropriate trusts funds.

*Current Actions:* There were changes made to the burden estimates, due to the discontinuation of the Over-the-counter (OTC) voucher.

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

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

*Estimated Number of Responses:* 401,444.

*Estimated Time per Respondent:* 11 hrs, 9 minutes.

*Estimated Total Annual Burden Hours:* 4,474,785.

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