

*Reference Price:* The reference price under section 45K(d)(2)(C) for calendar year 2016 is \$38.29.

**Christopher T. Kelley,**

*Acting Deputy Associate Chief Counsel  
(Passthroughs and Special Industries).*

[FR Doc. 2017-07262 Filed 4-10-17; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notice 2017-09

**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 Notice 2017-09, De Minimis Error Safe Harbor to the I.R.C. §§ 6721 and 6722 Penalties.

**DATES:** Written comments should be received on or before June 12, 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 Martha Brinson, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* De Minimis Error Safe Harbor to the I.R.C. §§ 6721 and 6722 Penalties.

*OMB Number:* 1545-2270.

*Notice Number:* 2017-09.

*Abstract:* Under 6722(c)(3)(B) payees may elect that an exception to penalties not apply so that penalties may apply if payors don't provide corrected returns and statements. The collection of information will be this election, a retraction of the election, or specified retention of records of elections or retractions. The collection is necessary for the effective operation of the exception and election framework. Respondents are payees or payors.

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

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

*Affected Public:* Individuals or Households.

*Estimated Number of Annual Responses:* 8,984,600.

*Estimated Time per Response:* 5 minutes.

*Estimated Total Annual Burden Hours:* 760,569.

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 29, 2017.

**Laurie Brimmer,**

*IRS Senior Tax Analyst.*

[FR Doc. 2017-07196 Filed 4-10-17; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Taxpayer Advocacy Panel Notices and Correspondence Project Committee

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of meeting.

**SUMMARY:** An open meeting of the Taxpayer Advocacy Panel Notices and Correspondence Project Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held Thursday, May 11, 2017.

**FOR FURTHER INFORMATION CONTACT:** Otis Simpson at 1-888-912-1227 or 202-317-3332.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to the Federal Advisory Committee Act, that a meeting of the Taxpayer Advocacy Panel Notices and Correspondence Project Committee will be held Thursday, May 11, 2017, at 12:00 p.m. Eastern Time via teleconference. The public is invited to make oral comments or submit written statements for consideration. Due to limited conference lines, notification of intent to participate must be made with Otis Simpson. For more information please contact Otis Simpson at 1-888-912-1227 or 202-317-3332, or write TAP Office, 1111 Constitution Ave. NW., Room 1509, Washington, DC 20224 or contact us at the Web site: <http://www.improveirs.org>. The agenda will include various IRS issues.

The agenda will include a discussion on various letters, and other issues related to written communications from the IRS.

Dated: April 4, 2017.

**Kevin Brown,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. 2017-07204 Filed 4-10-17; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Statistical Sampling for Purposes of Section 199

**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 Revenue