

information, to Docket Management at the address given above under **ADDRESSES**. When you send a comment containing information claimed to be confidential business information, you should include a cover letter setting forth the information specified in our confidential business information regulation. (49 CFR part 512.)

*Will the agency consider late comments?*

In our response, we will consider all comments that Docket Management receives before the close of business on the comment closing date indicated above under **DATES**. To the extent possible, we will also consider comments that Docket Management receives after that date.

*How can I read the comments submitted by other people?*

You may read the comments received by Docket Management at the address given above under **ADDRESSES**. The hours of the Docket are indicated above in the same location.

You may also see the comments on the Internet. To read the comments on the Internet, take the following steps:

(1) Go to <http://www.regulations.gov>.  
 (2) *Regulations.gov* provides two basic methods of searching to retrieve dockets and docket materials that are available in the system: (a) "Search" to search using a full-text search engine, or (b) "Advanced Search," which displays various indexed fields such as the docket name, docket identification number, phase of the action, initiating office, date of issuance, document title, document identification number, type of document, **Federal Register** reference, CFR citation, etc. Each data field in the advanced search may be searched independently or in combination with other fields, as desired. Each search yields a simultaneous display of all available information found in *regulations.gov* that is relevant to the requested subject or topic.

(3) You may download the comments. However, since the comments are imaged documents, instead of word processing documents, the "pdf" versions of the documents are word searchable.

Please note that even after the comment closing date, we will continue to file relevant information in the Docket as it becomes available. Further, some people may submit late comments. Accordingly, we recommend that you periodically check the Docket for new material.

**Authority:** 49 U.S.C. 30111, 30181–83 delegation of authority at 49 CFR 1.95 and 501.8.

Issued in Washington, DC.

**Joseph M. Kolly,**

*Acting Associate Administrator, National Center for Statistics and Analysis.*

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**BILLING CODE 4910–59–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Information Collection; Comment Request

**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.

**DATES:** Written comments should be received on or before July 14, 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, or at [Elaine.H.Christophe@irs.gov](mailto:Elaine.H.Christophe@irs.gov).

Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form number, reporting or record-keeping requirement number, and OMB number (if any) in your comment. Requests for additional information, or copies of the information collection and instructions, or copies of any comments received, contact Elaine Christophe, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at [Elaine.H.Christophe@irs.gov](mailto:Elaine.H.Christophe@irs.gov).

#### SUPPLEMENTARY INFORMATION:

##### Request for Comments

The Department of the Treasury and the Internal Revenue Service, as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to take this opportunity to comment on the proposed or continuing information collections listed below in this notice, as required by the Paperwork Reduction Act of 1995.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in our

request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments will become a matter of public record. Please do not include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether the collection of information is necessary for the proper performance of the agency's functions, including whether the information has 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 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 the requested information.

Currently, the IRS is seeking comments concerning the following forms, and reporting and record-keeping requirements:

1. *Title:* Procedures for Requesting Competent Authority Assistance Under Tax Treaties.

*OMB Number:* 1545–2044.

*Revenue Procedure Number:* Notice 2013–78 (modified by Rev. Proc. 2015–40).

*Abstract:* Taxpayers who believe that the actions of the United States, a treaty country, or both, result or will result in taxation that is contrary to the provisions of an applicable tax treaty are required to submit the requested information in order to receive assistance from the IRS official acting as the U.S. competent authority. The information is used to assist the taxpayer in reaching a mutual agreement with the IRS and the appropriate foreign competent authority.

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

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

*Affected Public:* Individuals or households, business or other for-profit organizations.

*Estimated Number of Respondents:* 300.

*Estimated Time per Respondent:* 30 hours.

*Estimated Total Annual Burden Hours:* 9,000.

2. *Title:* Treatment of Overall Foreign and Domestic Losses.

*OMB Number:* 1545–1634.

*Regulation:* REG–106902–98. (T.D. 9595)

*Abstract:* The final regulation provides guidance relating to the

recapture of overall domestic losses that was enacted as part of the American Jobs Creation Act of 2004 (AJCA). In addition, the regulation provides updated guidance with respect to overall foreign losses and separate limitation losses, and affect individuals and corporations claiming foreign tax credits, as updated. T.D. 9595 supersedes T.D. 9371 and T.D. 8833.

**Current Actions:** There are no changes to the existing regulation.

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

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

**Estimated Number of Respondents:** 2,000.

**Estimated Average Time per Respondent:** 1 hr., 30 min.

**Estimated Total Annual Burden Hours:** 3,000.

3. **Title:** Biodiesel and Aviation-Grade Kerosene.

**OMB Number:** 1545–1915.

**Notice Number:** Notice 2005–4.

**Abstract:** Notice 2005–04 provides guidance on certain excise tax Code provisions that were added or effected by the American Jobs Creation Act of 2004. The information will be used by the IRS to verify that the proper amount of tax is reported, excluded, refunded, or credited. This notice is modified and expanded by Notices 2005–24, 2005–62, and 2005–80.

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

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

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

**Estimated Number of Responses:** 157,963.

**Estimated Time per Respondent:** .48 hours.

**Estimated Total Annual Burden Hours:** 76,190.

4. **Title:** Demonstration Automobile Use.

**OMB Number:** 1545–1756.

**Revenue Procedure Number:** Revenue Procedure 2001–56.

**Abstract:** Revenue Procedure 2001–56 provides optional simplified methods for determining the value of the use of demonstration automobiles provided to employees by automobile dealerships.

**Current Actions:** There are no changes being made to this revenue procedure at this time.

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

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

**Estimated Number of Respondents:** 20,000.

**Estimated Time per Respondent:** 5 hours.

**Estimated Total Annual Burden Hours:** 100,000.

5. **Title:** Limited Payability Claim Against the United States For Proceeds of An Internal Revenue Refund Check.

**OMB Number:** 1545–2024.

**Form Number:** Form-13818.

**Abstract:** This form is used by taxpayers for completing a claim against the United States for the proceeds of an Internal Revenue refund check.

**Current Actions:** There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

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

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

**Estimated Number of Respondents:** 4,000.

**Estimated Time per Respondent:** 1 hour.

**Estimated Total Annual Burden Hours:** 4,000.

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.

Approved: May 8, 2017.

**Laurie Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2017–09765 Filed 5–12–17; 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 request(s) 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(s) listed below.

**DATES:** Comments should be received on or before June 14, 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 [PHA@treasury.gov](mailto:PHA@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:** TD 8586 (Final) Treatment of Gain From Disposition of Certain Natural Resource Recapture Property.

**OMB Control Number:** 1545–1352.

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

**Abstract:** This regulation prescribes rules for determining the tax treatment of gain from the disposition of natural resource recapture property in accordance with Internal Revenue Code section 1254. Gain is treated as ordinary income in an amount equal to the intangible drilling and development costs and depletion deductions taken with respect to the property. The information that taxpayers are required to retain will be used by the IRS to determine whether a taxpayer has properly characterized gain on the disposition of section 1254 property.

**Form:** TD 8586.

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

**Estimated Total Annual Burden Hours:** 2,000.

**Title:** REG–209619–93 (Final—TD 9249) Escrow Funds and Other Similar Funds.

**OMB Control Number:** 1545–1631.

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

**Abstract:** Section 468B(g) requires that income earned on escrow accounts, settlement funds, and similar funds be subject to current taxation. This section authorizes the Secretary to issue regulations providing for the current