

whether the information will have practical utility; (b) the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used; (c) ways to enhance the quality, utility, and clarity of the information to be collected; and (d) ways to minimize the burden of the collection of information on those who are to respond, including the use of appropriate automated, electronic, mechanical, or other technological collection techniques.

The following information pertains to this request:

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

Form: The forms for the letter of interest and application are available for review at http://www.fhwa.dot.gov/ipd/tifia/guidance_applications/tifia_applications.htm.

OMB Control Number: 2105-0569.

Abstract: The TIFIA program provides Federal credit assistance in the form of direct loans, loan guarantees, and standby lines of credit to eligible surface transportation projects. This information collection relates to the collection of information from entities interested in TIFIA credit assistance and assists DOT in evaluating projects and project sponsors for program eligibility and creditworthiness. DOT is required by 23 U.S.C §§ 601-609 to solicit a letter of interest and an application from each interested applicant for TIFIA credit

assistance. 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.

Description of Respondents: State and local governments, transit agencies, freight and commuter railroad companies, special authorities, special districts, and private entities.

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

Estimated Total Annual Burden Hours: 6,000 hours.

The estimated burdens are itemized in the following table:

A. Type of response	B. Number of responses	C. Hours per response	D. Total hours (column B × column C)
Letter of Interest	50	20	1,000
Application	50	100	5,000

Frequency of Collection: One time.

Issued in Washington, DC on May 25, 2017.

Claire Barrett,

Departmental Chief Privacy & Information Governance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 15597

AGENCY: Internal Revenue Service, 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 15597, Foreclosure Sale Purchaser Contact Information Request.

DATES: Written comments should be received on or before July 31, 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 LaNita Van Dyke, at Internal Revenue Service, room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at LaNita.VanDyke@irs.gov

SUPPLEMENTARY INFORMATION:

Title: Foreclosure Sale Purchaser Contact Information Request.

OMB Number: 1545-2199.

Form Number: Form 15597.

Abstract: Form 15597, Foreclosure Sale Purchaser Contact Information Request, is information requested of individuals or businesses that have purchased real property at a third party foreclosure sale. If the IRS has filed a "Notice of Federal Tax Lien" publically notifying a taxpayer's creditors that the taxpayer owes the IRS a tax debt, AND a creditor senior to the IRS position later forecloses on their creditor note (such as the mortgage holder of a taxpayers primary residence) THEN the IRS tax claim is discharged or removed from the property (if the appropriate foreclosure rules are followed) and the foreclosure sale purchaser buys the property free and clear of the IRS claim EXCEPT that the IRS retains the right to "redeem" or buy back the property from the foreclosure sale purchaser w/in 120 days after the foreclosure sale. Collection of this information is authorized by 28 U.S.C. 2410 and IRC 7425.

Current Actions: There are no changes made to the burden previously reported to OMB. This is for renewal purposes only.

Type of Review: Extension of a previously approved collection.

Affected Public: Individuals or households, Business or other for-profit groups, Not-for-profit institutions, Farms, Federal Government, State, Local, or Tribal Governments.

Estimated Number of Responses: 150.

Estimated Time Per Respondent: 4.08 hours.

Estimated Total Annual Burden Hours: 613.

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: May 22, 2017.

Laurie Brimmer,
Senior Tax Analyst.

[FR Doc. 2017-11117 Filed 5-30-17; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8886 and Form 14234

AGENCY: Internal Revenue Service, 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 8886, Reportable Transaction Disclosure Statement, and Form 14234, Pre-CAP and CAP Application Form.

DATES: Written comments should be received on or before July 31, 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 LaNita Van Dyke, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at LaNita.VanDyke@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Reportable Transaction Disclosure Statement, Pre-CAP and CAP Application Form.

OMB Number: 1545-1800.

Form Number: 8886 and Form 14234.

Abstract: Regulation section 1.6011-4 requires certain taxpayers to disclose reportable transactions in which they directly or indirectly participated.

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

Type of Review: Extension of a currently approved collection.

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

Estimated Number of Respondents: 42,521.

Estimated Time per Respondent: 21.49 hours.

Estimated Total Annual Burden Hours: 913,698.

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: May 24, 2017.

Laurie Brimmer,
Senior Tax Analyst.

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BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request For Regulation Project

AGENCY: Internal Revenue Service, 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 procedure for monitoring compliance with low-income housing credit requirements; rules to carry out the purposes of section 42 and for correcting administrative errors and omissions; and compliance monitoring and miscellaneous issues relating to the low-income housing credit.

DATES: Written comments should be received on or before July 31, 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 regulations should be directed to LaNita Van Dyke, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington DC 20224, or through the internet, at LaNita.VanDyke@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: TD 8521, Procedure for Monitoring Compliance With Low-Income Housing Credit Requirements; TD 8859, Rules To Carry Out the Purposes of Section 42 and for Correcting Administrative Errors and Omissions; and REG-114664-97, Compliance Monitoring and Miscellaneous Issues Relating to the Low-Income Housing Credit.

OMB Number: 1545-1357.

Regulation Project Numbers: TD 8521; TD 8859; and REG-114664-97.

Abstract: TD 8521 This regulation requires state allocation plans to provide a procedure for state and local housing credit agencies to monitor for compliance with the requirements of Code section 42 and report any noncompliance to the IRS. 8859 This regulation concerns the Secretary of the Treasury's authority to provide guidance under Code section 42 and