

DATA ITEMS WITH AN INCREASE IN REPORTING THRESHOLD—Continued

[Schedule RI–D is to be completed by banks with foreign offices (including Edge or Agreement subsidiaries and IBFs) and \$10 billion or more in total assets where foreign office revenues, assets, or net income exceed 10 percent of consolidated total revenues, total assets, or net income.]

[Schedule RC–D is to be completed by banks that reported total trading assets of \$10 million or more in any of the four preceding calendar quarters and all banks meeting the FDIC's definition of a large or highly complex institution for deposit insurance assessment purposes.]

Schedule	Item	Item name	MDRM No.
RC–D	M5.c	Asset-backed securities: Automobile loans	RCFDF645
RC–D	M5.d	Asset-backed securities: Other consumer loans	RCFDF646
RC–D	M5.e	Asset-backed securities: Commercial and industrial loans	RCFDF647
RC–D	M5.f	Asset-backed securities: Other	RCFDF648
RC–D	M7.a	Equity securities: Readily determinable fair values	RCFDF652
RC–D	M7.b	Equity securities: Other	RCFDF653
RC–D	M8	Loans pending securitization	RCFDF654
RC–D	M9	Other trading assets	RCFDF655, RCFDF656, RCFDF657
RC–D	M10	Other trading liabilities	RCFDF658, RCFDF659, RCFDF660
To be completed by banks with total trading assets of \$10 million or more for any quarter of the preceding calendar year			
RI	M8.a	Trading revenue: Interest rate exposures	RIAD8757
RI	M8.b	Trading revenue: Foreign exchange exposures	RIAD8758
RI	M8.c	Trading revenue: Equity security and index exposures	RIAD8759
RI	M8.d	Trading revenue: Commodity and other exposures	RIAD8760
RI	M8.e	Trading revenue: Credit exposures	RIADF186
To be completed by banks with components of other noninterest income in amounts greater than \$100,000 that exceed 7 percent of Schedule RI, item 5.I			
RI–E	1.a through 1.I	Other noninterest income (from Schedule RI, item 5.I)	RIADC013, RIADC014, RIADC016, RIAD4042, RIADC015, RIADF555, RIADT047, RIAD4461, RIAD4462, RIAD4463
To be completed by banks with components of other noninterest expense in amounts greater than \$100,000 that exceed 7 percent of Schedule RI, item 7.d			
RI–E	2.a through 2.p	Other noninterest expense (from Schedule RI, item 7.d)	RIADC017, RIAD0497, RIAD4136, RIADC018, RIAD8403, RIAD4141, RIAD4146, RIADF556, RIADF557, RIADF558, RIADF559, RIADY923, RIADY924, RIAD4464, RIAD4467, RIAD4468
To be completed by banks with total trading assets of \$10 million or more in any of the four preceding calendar quarters and all banks meeting the FDIC's definition of a large or highly complex institution for deposit insurance assessment purposes.			
RC–K	7	Trading assets	RCFD3401

Dated: June 21, 2017.

Karen Solomon,
Deputy Chief Counsel, Office of the
Comptroller of the Currency.

Board of Governors of the Federal Reserve
System, June 21, 2017.

Ann E. Misback,
Secretary of the Board.

Dated at Washington, DC, this 21st day of
June, 2017.

Federal Deposit Insurance Corporation.

Robert E. Feldman,
Executive Secretary.

[FR Doc. 2017–13442 Filed 6–26–17; 8:45 am]

BILLING CODE 4810–33–P 6210–01–P 6714–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Regulations Associated With Miscellaneous Elections

AGENCY: Internal Revenue Service (IRS),
Treasury.

ACTION: Notice of information collection;
request for comments.

SUMMARY: The Internal Revenue Service (IRS), in accordance with the Paperwork Reduction Act of 1995 (PRA 95), provides the general public and Federal agencies with an opportunity to comment on continuing collections of

information. The IRS is soliciting comments concerning regulations relating to the time and manner of Making Certain Elections Under the Technical and Miscellaneous Revenue Act of 1988, and the Redesignation of Certain Other Temporary Elections Regulations. These regulations provide guidance to persons making these elections.

DATES: Written comments should be received on or before August 28, 2017 to be assured of consideration.

ADDRESSES: Direct all written comments to L. 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 Taquesha Cain, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at Taquesha.R.Cain@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Certain Elections Under the Technical and Miscellaneous Revenue Act of 1988 and the Redesignation of Certain Other Temporary Elections Regulations.

OMB Number: 1545-1112.

Regulation Project Number: TD 8435 (Reg-301.9100-8).

Abstract: Regulation section 301.9100-8 provides final income, estate and gift, and employment tax regulations relating to elections made under the Technical and Miscellaneous Revenue Act of 1988. This regulation enables taxpayers to take advantage of various benefits provided by the Internal Revenue Code.

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

Type of Review: Extension of a currently approved collection.

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

Estimated Number of Respondents: 24,105.

Estimated Time per Respondent: 17 minutes.

Estimated Total Annual Burden Hours: 6,661.

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: June 19, 2017.

L. Brimmer,

Senior Tax Analyst.

[FR Doc. 2017-13346 Filed 6-26-17; 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 Internal Revenue Service, 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning exclusions from gross income of foreign corporations.

DATES: Written comments should be received on or before August 28, 2017 to be assured of consideration.

ADDRESSES: Direct all written comments to L. 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 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.

SUPPLEMENTARY INFORMATION:

Title: Exclusions From Gross Income of Foreign Corporations.

OMB Number: 1545-1677.

Regulation Project Number: TD 9502.

Abstract: This regulation contains rules implementing the portions of section 883(a) and (c) of the Internal Revenue Code that relate to income derived by foreign corporations from the international operation of a ship or ships or aircraft. The rules provide, in general, that a foreign corporation organized in a qualified foreign country

and engaged in the international operation of ships or aircraft shall exclude qualified income from gross income for purposes of United States Federal income taxation, provided that the corporation can satisfy certain ownership and related documentation requirements.

Current Actions: There are no changes being made to this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profit and not-for-profit institutions and individuals or households.

Estimated Number of Respondents: 16,400.

Estimated Time per Respondent: 1 hr., 27 min.

Estimated Total Annual Burden Hours: 23,900.

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: June 19, 2017.

L. Brimmer,

Senior Tax Analyst.

[FR Doc. 2017-13341 Filed 6-26-17; 8:45 am]

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