

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 requirements respecting the adoption or change of accounting method; extensions of time to make elections.

**DATES:** Written comments should be received on or before August 27, 2018 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.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be directed to LaNita Van Dyke at (202) 317-6009, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [LaNita.VanDyke@irs.gov](mailto:LaNita.VanDyke@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Requirements Respecting the Adoption or Change of Accounting Method; Extensions of Time to Make Elections.

*OMB Number:* 1545-1488.

*Regulation Project Number:* TD 8742.

*Abstract:* This final regulation provides the procedures for requesting an extension of time to make certain elections, including changes in accounting method and accounting period. In addition, the regulation provides the standards that the IRS will use in determining whether to grant taxpayers extensions of time to make these elections.

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

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

*Affected Public:* Business or other for-profit organizations, individuals, not-for-profit institutions, and farms.

*Estimated Number of Respondents:* 500.

*Estimated Time per Respondent:* 10 hours.

*Estimated Total Annual Burden Hours:* 5,000.

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: June 20, 2018.

**Laurie Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2018-13750 Filed 6-26-18; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Fiscal Service 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 requests 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 these requests.

**DATES:** Comments should be received on or before July 27, 2018 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 from Jennifer Quintana by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-0489, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:**

**Bureau of the Fiscal Service (FS)**

*Title:* Schedule of Excess Risks.

*OMB Control Number:* 1530-0062.

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

*Abstract:* Listing of Excess Risks written or assumed by Treasury Certified Companies for compliance with Treasury Regulations to assist in determination of solvency of Certified companies for the benefit of writing Federal surety bonds.

*Form:* FS Form 285-A.

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

*Estimated Total Annual Burden Hours:* 5,800.

*Title:* Implementing Regulations: Government Securities Act of 1986, as amended.

*OMB Control Number:* 1530-0064.

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

*Abstract:* The regulations require government securities broker and dealers to make and keep certain records concerning their business activities and their holdings of government securities, to submit financial reports, and to make certain disclosures to investors. The regulations also require depository institutions to keep certain records of non-fiduciary custodial holdings of government securities. The regulations and associated collections are fundamental to customer protection and dealer financial responsibility.

*Form:* G-FIN-4, G-FIN-5, G-405.

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

*Estimated Total Annual Burden Hours:* 224,592.

*Title:* Subscription for Purchase and Issue of U.S. Treasury Securities—State and Local Government Series.

*OMB Control Number:* 1530-0065.

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

*Abstract:* The information is necessary to establish and maintain the accounts for owners of securities of State and Local Government Series.

*Form:* FS Form 4144 series, 5237, 5238 & 5377.

*Affected Public:* State and Local Governments.

*Estimated Total Annual Burden Hours:* 2,578.

*Authority:* 44 U.S.C. 3501 *et seq.*

Dated: June 21, 2018.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2018-13779 Filed 6-26-18; 8:45 am]

**BILLING CODE 4810-AS-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 requests 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 these requests.

**DATES:** Comments should be received on or before July 27, 2018 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 from Jennifer Quintana by emailing [PRA@treasury.gov](mailto:PRA@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:* Form 982—Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment).

*OMB Control Number:* 1545-0046.

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

*Abstract:* Internal Revenue Code section 108 allows taxpayers to exclude from gross income amounts attributable to discharge of indebtedness in title 11 cases, insolvency, or qualified farm indebtedness. Code section 1081(b) allows corporations to exclude from gross income amounts attributable to certain transfers of property. The data is used to verify adjustments to basis of property and reduction of tax attributes.

*Form:* Form 982.

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

*Estimated Total Annual Burden Hours:* 7,491.

*Title:* Declaration and Signature for Electronic and Magnetic Media Filing Forms: F-8453-EMP, F-8453-FE, F-8879-EMP and F-8879-F.

*OMB Control Number:* 1545-0967.

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

*Abstract:* Form 8453-EMP is used to authenticate an electronic return originator (ERO), if any, to transmit by way of third-party.

Form 8453-FE is used to authenticate the electronic Form 1041, U.S. Income Tax Return for Estates and Trusts, authorize the electronic filer to transmit via a third-party transmitter, and authorize an electronic fund withdrawal for payment of federal taxes owed.

Form 8879-EMP is used if a taxpayer and the electronic return originator (ERO) want to use a personal identification number (PIN) to electronically sign an electronic employment tax return.

Form 8879-F is used by an electronic return originator when the fiduciary wants to use a personal identification number to electronically sign an estate's or trust's electronic income tax return, and if applicable consent to electronic funds withdrawal.

*Forms:* 8879-F, 8453-FE, 8453-EMP, 8879-EMP.

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

*Estimated Total Annual Burden Hours:* 53,783,747.

*Title:* PS-27-91 (TD 8442) Procedural Rules for Excise Taxes Currently Reportable on Form 720; PS-8-95 (TD 8685) Deposits of Excise Taxes.

*OMB Control Number:* 1545-1296.

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

*Abstract:* Internal Revenue Code section 6302(c) authorizes the use of Government depositories for the receipt of taxes imposed under the internal revenue laws. These previously

approved regulations provide reporting and recordkeeping requirements related to return, payments, and deposits of tax for excise taxes currently reportable on Form 720.

*Form:* None.

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

*Estimated Total Annual Burden Hours:* 242,350.

*Title:* Revenue Procedure 2000-12, Application Procedures for Qualified Intermediary Status under Section 1441; Final Qualified Intermediary Withholding Agreement.

*OMB Control Number:* 1545-1597.

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

*Abstract:* Previously approved, Revenue Procedure 2000-12 describes application procedures for becoming a qualified intermediary and the requisite agreement that a qualified intermediary must execute with the IRS. The information will be used by the IRS to ensure compliance with the U.S. withholding system under the 1441 regulations (especially proper entitlement to treaty benefits). Revenue Procedure 2003-64 amends Revenue Procedure 2000-12. Revenue Procedure 2014-39 modifies Revenue Procedure 2000-12. Revenue Procedure 2014-47 modifies Revenue Procedure 2003-64.

*Form:* 15345.

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

*Estimated Total Annual Burden Hours:* 301,018.

*Title:* Credits for Affected Disaster Area Employers.

*OMB Control Number:* 1545-1978.

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

*Abstract:* Form 5884-A is used to figure the employee retention credit that an eligible employer who conducted an active trade or business in the Hurricane Harvey, Irma, or Maria disaster zones may claim. The credit is equal to 40 percent of qualified wages for each eligible employee (up to a maximum of \$6,000 in qualified wages per employee). Public Law 115-63, section 503 was enacted 9-29-17 and is the authorizing statute for this collection.

*Form:* 5884-A.

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

*Estimated Total Annual Burden Hours:* 760,000.

*Title:* TD 9451—Guidance Necessary To Facilitate Business Election Filing; Finalization of Controlled Group Qualification Rules, TD 9759—Limitations on the Importation of Net Built-In Losses.