



This document is scheduled to be published in the Federal Register on 12/16/2016 and available online at <https://federalregister.gov/d/2016-30260>, and on [FDsys.gov](https://fdsys.gov)

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

December 12, 2016

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, Public Law 104-13, on or after the date of publication of this notice.

DATES: Comments should be received on or before [**INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER**] to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimates, or any other aspect of the information collections, 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 e-mail at 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.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained by e-mailing PRA@treasury.gov, calling (202) 622-0934, or viewing the entire information collection request at www.reginfo.gov.

Internal Revenue Service (IRS)

OMB Control Number: 1545-1714.

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

Title: Tip Reporting Alternative Commitment (TRAC) for most industries.

Abstract: Information is required by the Internal Revenue Service in its tax compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 4,877.

OMB Control Number: 1545-1716.

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

Title: Employer-Designed Tip Reporting Program for the Food and Beverage Industry (EmTRAC) - Notice 2001-1.

Abstract: Information is required by the Internal Revenue Service in its compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 870.

OMB Control Number: 1545-1730.

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

Title: Manner of making election to terminate tax-exempt bond financing.

Abstract: Section 142(f)(4) of the Internal Revenue Code of 1986 permits a person engaged in the local furnishing of electric energy or gas that uses facilities financed with exempt facility bonds under section 142(a)(8) and that expands its service area in a manner inconsistent with the requirements of sections 142(a)(8) and 142(f) to make an election to ensure that those bonds will continue to be treated as tax-exempt bonds. The final regulations (1.142(f)-1) set forth the required time and manner of making this statutory election.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 15.

OMB Control Number: 1545-1735.

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

Title: Voluntary Compliance on Alien Withholding Program ("VCAP") - Revenue Procedure 2001-20.

Abstract: The revenue procedure will improve voluntary compliance of colleges and universities in connection with their obligations to report, withhold and pay taxes due on compensation paid to foreign students and scholars (nonresident aliens). The revenue procedure provides an optional opportunity for colleges and universities which have not fully complied with their tax obligations concerning nonresident aliens to self-audit and come into compliance with applicable reporting and payment requirements.

Affected Public: Not-for-profit institutions.

Estimated Total Annual Burden Hours: 346,500.

OMB Control Number: 1545-1862.

Type of Review: Revision of a currently approved collection.

Title: Information Regarding Request for Refund of Social Security Tax Erroneously Withheld on Wages Received by a Nonresident Alien on an F, J, or M Type Visa.

Form: Form 8316.

Abstract: Certain foreign students and other nonresident visitors are exempt from FICA tax for services performed as specified in the Immigration and Naturalization Act. Applicants for refund of this FICA tax withheld by their employer must complete Form 8316 to verify that they are entitled to a refund of the FICA, that the employer has not paid back any part of the tax withheld and that the taxpayer has attempted to secure a refund from his/her employer.

Affected Public: Individuals or Households.

Estimated Total Annual Burden Hours: 5,625.

OMB Control Number: 1545-1872.

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

Title: Request for Transcript of Tax Return.

Form: 4506-T.

Abstract: Internal Revenue Code section 7513 allows taxpayers to request a copy of a tax return or related products. Form 4506-T is used to request all products except copies of returns. The information provided will be used to search the taxpayers account and provide the requested information and to ensure that the requestor is the taxpayer or someone authorized by the taxpayer to obtain the documents requested.

Affected Public: Individuals or Households.

Estimated Total Annual Burden Hours: 555,600.

OMB Control Number: 1545-1873.

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

Title: Waivers of Minimum Funding Standards - Revenue Procedure 2004-15.

Abstract: This revenue procedure describes the process for obtaining a waiver from the minimum funding standards set forth in section 412 of the Code.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 4,730.

OMB Control Number: 1545-2040.

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

Title: Automatic Consent to change certain elections relating to the apportionment of interest expense and research and experimental expenditures (RP 2006-42).

Abstract: This revenue procedure sets forth the administrative procedures for taxpayers to obtain automatic approval to change certain elections relating to the apportionment of interest expense under §§ 1.861-8T(c)(2) and 1.861-9(i)(2) and research and experimental expenditures (R&E) under § 1.861-17(e). A taxpayer complying with this revenue procedure will be deemed to have obtained the approval of the Commissioner of the Internal Revenue Service to change those elections.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 100.

OMB Control Number: 1545-2194.

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

Title: Rules for Certain Rental Real Estate Activities.

Abstract: This Revenue Procedure grants relief under Section 1.469-9(g) for certain taxpayers to make late elections to treat all interests in rental real estate as a single rental real estate activity.

Affected Public: Individuals or Households.

Estimated Total Annual Burden Hours: 1,000.

Bob Faber

Acting Treasury PRA Clearance Officer

BILLING CODE: 4830-01

NOTE: This is the second Federal Register's Notice sent on December 12, 2016 for the Internal Revenue Service.

[FR Doc. 2016-30260 Filed: 12/15/2016 8:45 am; Publication Date: 12/16/2016]