



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments for Application Requirements, Retroactive Reinstatement and Reasonable Cause under Section 6033(j).

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. The IRS is soliciting comments application requirements, retroactive reinstatement and reasonable cause.

DATES: Written comments should be received on or before [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER] 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 notice 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: Application Requirements, Retroactive Reinstatement
and Reasonable Cause under Section 6033(j).

OMB Number: 1545-2206.

Notice Number: Notice 2011-44.

Abstract: This notice provides guidance with respect to
applying for reinstatement and requesting retroactive
reinstatement and establishing reasonable cause under section
6033(j) (2) and (3) of the Internal Revenue Code (the Code) for an
organization that has had its tax-exempt status automatically
revoked under section 6033(j) (1) of the Code. The Treasury
Department (Treasury) and the Internal Revenue Service (IRS)
intend to issue regulations under section 6033(j) that will
prescribe rules, including rules relating to the application for
reinstatement of tax-exempt status under section 6033(j) (2) and
the request for retroactive reinstatement under section
6033(j) (3).

Current Actions: There are no changes being made to the burden previously requested, at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Not-for-profit institutions.

Estimated Number of Respondents: 6,026.

Estimated Average Time Per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 6,026.

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 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; © 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: March 27, 2017

Laurie Brimmer,
Senior Tax Analyst

[FR Doc. 2017-06917 Filed: 4/6/2017 8:45 am; Publication Date: 4/7/2017]