



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Information Collection; Comment Request

AGENCY: Internal Revenue Service (IRS), 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.

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, or at Elaine.H.Christophe@irs.gov.

Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form number, reporting or record-keeping requirement number, and OMB number (if any) in your comment. Requests for additional information, or copies of the information collection and instructions, or copies of any comments received, contact Elaine Christophe, at Internal Revenue Service, Room 6526, 1111

Constitution Avenue NW., Washington, DC 20224, or through the internet, at Elaine.H.Christophe@irs.gov.

SUPPLEMENTARY INFORMATION:

Request for Comments

The Department of the Treasury and the Internal Revenue Service, as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to take this opportunity to comment on the proposed or continuing information collections listed below in this notice, as required by the Paperwork Reduction Act of 1995.

REQUEST FOR COMMENTS: Comments submitted in response to this notice will be summarized and/or included in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments will become a matter of public record. Please do not include any confidential or inappropriate material in your comments. We invite comments on: (a) Whether the collection of information is necessary for the proper performance of the agency's functions, including whether the information has 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 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 the requested information.

Currently, the IRS is seeking comments concerning the following forms, and reporting and record-keeping requirements:

1. Title: Procedures for Requesting Competent Authority Assistance Under Tax Treaties.

OMB Number: 1545-2044.

Revenue Procedure Number: Notice 2013-78 (modified by Rev. Proc. 2015-40).

Abstract: Taxpayers who believe that the actions of the United States, a treaty country, or both, result or will result in taxation that is contrary to the provisions of an applicable tax treaty are required to submit the requested information in order to receive assistance from the IRS official acting as the U.S. competent authority. The information is used to assist the taxpayer in reaching a mutual agreement with the IRS and the appropriate foreign competent authority.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, business or other for-profit organizations.

Estimated Number of Respondents: 300.

Estimated Time Per Respondent: 30 hours.

Estimated Total Annual Burden Hours: 9,000.

2. Title: Treatment of Overall Foreign and Domestic Losses.

OMB Number: 1545-1634.

Regulation: REG-106902-98. (T.D. 9595)

Abstract: The final regulation provides guidance relating to the recapture of overall domestic losses that was enacted as part of the American Jobs Creation Act of 2004 (AJCA). In addition, the regulation provides updated guidance with respect to overall foreign losses and separate limitation losses, and

affect individuals and corporations claiming foreign tax credits, as updated. T.D. 9595 supersedes T.D. 9371 and T.D. 8833.

Current Actions: There are no changes to the existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 2,000.

Estimated Average Time Per Respondent: 1 hr., 30 min.

Estimated Total Annual Burden Hours: 3,000.

3. Title: Biodiesel and Aviation-Grade Kerosene.

OMB Number: 1545-1915.

Notice Number: Notice 2005-4.

Abstract: Notice 2005-04 provides guidance on certain excise tax Code provisions that were added or effected by the American Jobs Creation Act of 2004. The information will be used by the IRS to verify that the proper amount of tax is reported, excluded, refunded, or credited. This notice is modified and expanded by Notices 2005–24, 2005–62, and 2005-80.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, not-for-profit institutions, farms, Federal, state, local or tribal governments.

Estimated Number of Responses: 157,963.

Estimated Time per Respondent: .48 hours.

Estimated Total Annual Burden Hours: 76,190.

4. Title: Demonstration Automobile Use.

OMB Number: 1545-1756.

Revenue Procedure Number: Revenue Procedure 2001-56.

Abstract: Revenue Procedure 2001-56 provides optional simplified methods for determining the value of the use of demonstration automobiles provided to employees by automobile dealerships.

Current Actions: There are no changes being made to this revenue procedure at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 20,000.

Estimated Time per Respondent: 5 hours.

Estimated Total Annual Burden Hours: 100,000.

5. Title: Limited Payability Claim Against the United States For Proceeds of An Internal Revenue Refund Check.

OMB Number: 1545-2024.

Form Number: Form-13818.

Abstract: This form is used by taxpayers for completing a claim against the United States for the proceeds of an Internal Revenue refund check.

Current Actions: There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, Businesses and other for-profit organizations.

Estimated Number of Respondents: 4,000.

Estimated Time Per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 4,000.

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.

Approved: May 8, 2017.

**Laurie Brimmer,
Senior**

Tax

Analyst.

[FR Doc. 2017-09765 Filed: 5/12/2017 8:45 am; Publication Date: 5/15/2017]