



4830-01-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 **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** 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.

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