



4830-01-P

**DEPARTMENT OF THE TREASURY**

**Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple IRS Information 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 [**INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER**] 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 e-mail 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 e-mailing [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)**

1. *Title:* Employee Representative's Quarterly Railroad Tax Return.

*OMB Control Number:* 1545-0002.

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

*Abstract:* Employee representatives file Form CT-2 quarterly to report compensation on which railroad retirement taxes are due. IRS uses this information to ensure that employee representatives have paid the correct tax. Form CT-2 also transmits the tax payment.

*Form:* CT-2.

*Affected Public:* Individuals and Households.

*Estimated Total Annual Burden Hours:* 132.

2. *Title:* Revenue Procedure 2017-52; 2017-1; 2017-3, Rulings and determination letters - 26 CFR 601-.201.

*OMB Control Number:* 1545-1522.

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

*Abstract:* Rev. Proc. 2017-52 (1) introduces a pilot program expanding the scope of letter rulings available from the Internal Revenue Service (Service) to include rulings on the tax consequences of a distribution of stock and securities of a controlled corporation under § 355 for a specified period of time (see section 6 of this revenue procedure), (2) provides procedures for taxpayers requesting these rulings, and (3) clarifies procedures for taxpayers requesting rulings on significant issues relating to these transactions.

These previously approved Revenue Procedures explain how the Service provides advice to taxpayers on issues under the jurisdiction of the Associate Chief Counsel (Corporate), the Associate Chief Counsel (Financial Institutions and Products), the Associate Chief Counsel (Income Tax and Accounting), the Associate Chief Counsel (International), the Associate Chief Counsel (Passthroughs and Special Industries), the Associate Chief Counsel (Procedure and Administration), and the Associate Chief Counsel (Tax Exempt and Government Entities). It explains the forms of advice and the manner in which advice is requested by taxpayers and provided by the Service. This information is required to evaluate and process the request for a letter ruling or determination letter.

*Form:* None.

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

*Estimated Total Annual Burden Hours:* 326,436.

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

Dated: April 9, 2018.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

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