

Estimated Number of Respondents: 105,000,000.

Estimated Time per Respondent: 12 minutes.

Estimated Total Annual Burden Hours: 21,000,000.

Title: Form 4423.

Current Actions: There is no change to this existing collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, Business or other for-profit, and not-for-profit entities.

Estimated Number of Respondents: 6.

Estimated Time per Respondent: 20 minutes.

Estimated Total Annual Burden Hours: 2 hours.

The following paragraph applies to all 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 if 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 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.

Approved: October 25, 2017.

L. Brimmer,
Senior Tax Analyst.

[FR Doc. 2017-23714 Filed 10-31-17; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Office of the General Counsel; Appointment of Members of the Legal Division to the Performance Review Board, Internal Revenue Service

Under the authority granted to me as Acting Chief Counsel of the Internal Revenue Service by the General Counsel of the Department of the Treasury by General Counsel Directive 15, pursuant to the Civil Service Reform Act, I have appointed the following persons to the Legal Division Performance Review Board, Internal Revenue Service Panel:

1. Chairperson, William M. Paul, Acting Chief Counsel
2. Scott Dinwiddie, Associate Chief Counsel (Income Tax and Accounting)
3. Bruce Meneely, Division Counsel (Small Business & Self Employed)
4. Mark Kaizen, Associate Chief Counsel (General Legal Services)
5. Marjorie Rollinson, Associate Chief Counsel (International)

Alternate—Joseph Spires, Deputy Division Counsel (Small Business & Self Employed)

This publication is required by 5 U.S.C. 4314(c)(4).

Dated: October 20, 2017.

William M. Paul,

Acting Chief Counsel, Internal Revenue Service.

[FR Doc. 2017-23717 Filed 10-31-17; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple IRS Information Collection 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 December 1, 2017 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 email 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 from Jennifer Leonard by emailing PRA@treasury.gov, calling (202) 622-0489, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

Title: Claim for Refund of Excise Taxes.

OMB Control Number: 1545-1420.

Type of Review: Revision of a currently approved collection.

Abstract: IRC sections 6402, 6404, 6511 and sections 301.6402-2, 301.6404-1, and 301.6404-3 of the regulations, allow for refunds of taxes (except income taxes) or refund, abatement, or credit of interest, penalties, and additions to tax in the event of errors or certain actions by IRS. Form 8849 is used by taxpayers to claim refunds of excise taxes.

Forms: Schedule 1 (Form 8849), Schedule 2 (Form 8849), Schedule 3 (Form 8849), Schedule 5 (Form 8849), Schedule 6 (Form 8849), Schedule 8 (Form 8849), Form 8849.

Affected Public: Individuals or Households, Businesses or other for-profits.

Estimated Total Annual Burden Hours: 942,860.

Title: Form 945/945V: Annual Return of Withheld Federal Income Tax/ Voucher; Form 945-A: Annual Record of Federal Tax Liability; Form 945-X Annual Return of Withheld Federal Income Tax, Claim, Refund; TD8672.

OMB Control Number: 1545-1430.

Type of Review: Revision of a currently approved collection.

Abstract: Form 945 is used to report income tax withholding on non-payroll payments including backup withholding and withholding on pensions, annuities, IRA's, military retirement and gambling winnings. Form 945-V, Payment Voucher, is used if you are making a payment with Form 945, Annual Return of Withheld Federal Income Tax. Form 945-A is used to report non payroll tax liabilities. Form 945-X is used to correct errors made on Form 945, Annual Return of Withheld Federal Income Tax, for one year only. TD 8672, these final regulations require

a person to file form 945, Annual Return of Withheld Federal Income Tax, only for the calendar year in which the person is required to withhold Federal income tax from non-payroll payments.

Forms: 945, 945-V, 945-A, 945-X.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 1,509,590.

Title: W-8 BEN, W-8BEN-E, W-8EIC, W-8EXP, W-8IMY, W-8 MOU Program.

OMB Control Number: 1545-1621.

Type of Review: Revision of a currently approved collection.

Abstract: Regulations under Section 1441, 1442, and 1443 of the Internal Revenue Code have changed the manner in which foreign persons (individuals, businesses and other for-profit organizations, foreign governments, international organizations, partnerships, and tax-exempt organizations) must submit certifications to a withholding agent for reduction of, or exemption from, U.S. tax withholding.

Forms: W-8BEN, W-8SECI, W-8EXP, W-8IMY, W-8-BEN-E.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 25,125,680.

Title: Payments From Qualified Education Programs (Under Sections 529 and 530).

OMB Control Number: 1545-1760.

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

Abstract: Form 1099-Q, Payments From Qualified Education Programs (Under Sections 529 and 530), is used to report distributions from private and state qualified tuition programs as required under Internal Revenue Code sections 529 and 530. A Form 1099-Q is filed if you (a) are an officer or an employee, or the designee of an officer or employee, having control of a program established by a state or eligible educational institution; and (b) made a distribution from a qualified tuition program (QTP). A trustee of a Coverdell education savings account (ESA) must file Form 1099-Q to report distributions made from Coverdell ESAs. To lessen the burden for payers, Form 1099-Q was developed to report distributions from private and state qualified tuition programs. A copy of the Form 1099-Q must be furnished to the recipient.

Form: 1099-Q.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 530,090.

Title: Extensions of Time to Elect Method for Determining Allowable Loss.

OMB Control Number: 1545-1774.

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

Abstract: The regulations disallow certain losses recognized on sales of subsidiary stock by members of a consolidated group and apply to corporations filing consolidated returns, both during and after the period of affiliation, and also affect purchasers of the stock of members of a consolidated group. The information is necessary to allow the taxpayer to make certain elections to determine the amount of allowable loss under sec. 1.337(d)-2 and under sec. 1.1502-32(b)(4), to amend its waiver so that it may use its acquired subsidiary's losses.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 7,700.

Title: Election Out of GST Deemed Allocations.

OMB Control Number: 1545-1892.

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

Abstract: The information collected will be used by the IRS to identify the trusts to which the election or termination of election will apply. The collection of information in this regulation is in sections 26.2632-1(b)(2)(ii), 26.2632-1(b)(2)(iii), and 26.2632-1(b)(2). This information is required by the IRS for taxpayers who elect to have the automatic allocation rules not apply to the current transfer and/or to future transfers to the trust or to terminate such election. This information is also required by the IRS for taxpayers who elect to treat trusts described in section 2632(c)(3)(B)(i) through (vi) as GST trusts or to terminate such election.

Form: None.

Affected Public: Individuals or Households.

Estimated Total Annual Burden Hours: 12,500.

Title: PTIN Supplemental Application for U.S. Citizens Without a Social Security Number Due to Conscientious Religious Objection.

OMB Control Number: 1545-2188.

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

Abstract: Most individuals applying for a preparer tax identification number (PTIN) will have a social security number (SSN), which will be used to

help establish their identity. However, there exists a population of U.S. residents that have a conscientious religious objection to obtaining a social security card and do not have social security numbers. Form 8945 is being created to assist that population in establishing their identity while applying for a PTIN. Form 8945 will establish a vehicle for establishing their identity in lieu of providing a social security number.

Form: 8945.

Affected Public: Individuals or Households.

Estimated Total Annual Burden Hours: 3,590.

Title: Forms 8944 & 8948—Tax Returns or Statements; Specified tax return preparers required to file individual income tax returns using magnetic media, waiver requests.

OMB Control Number: 1545-2200.

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

Abstract: Specified tax return preparers use Form 8944 to request an undue hardship waiver from the section 6011(e)(3) requirement to electronically file returns of income tax imposed by subtitle A on individuals, estates, or trusts. A specified tax return preparer may be required by law to e-file certain covered returns that can be filed electronically. There are exceptions to this requirement. Form 8948 is used to explain which exception applies when a covered return is prepared and filed on paper.

Forms: 8944, 8948.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 18,270,900.

Title: Form 8971—Information Regarding Beneficiaries Acquiring Property from a Decedent.

OMB Control Number: 1545-2264.

Type of Review: Reinstatement with change of a previously approved collection.

Abstract: The Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 requires executors of an estate and other persons who are required to file a Form 706, Form 706-NA, or Form 706-A, to report to the Internal Revenue Service (IRS) and to each beneficiary receiving property from an estate the estate tax value of the property, if the return is filed after July 31, 2015. Form 8971 is used to report to the IRS and a Schedule A will be sent to each beneficiary and a copy of each Schedule A will be attached to the Form 8971. Some property received by a beneficiary may

have a consistency requirement, meaning that the beneficiary must use the value reported on Schedule A as the beneficiary's initial basis the property.

Form: 8971.

Affected Public: Individuals or Households.

Estimated Total Annual Burden Hours: 200,000.

Title: Certified Professional Employee Organization.

OMB Control Number: 1545–2266.

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

Abstract: Information is being collected as a result of legislation (section 206 of the ABLE Act passed Dec. 19, 2014) creating the Certified Professional Employer Organization (CPEO) designation. This new collection information consists of creation of new applications; Request for Voluntary IRS Certification of a Professional Employer (Application and CPEO Responsible Individual Personal Attestation Form). The applications will only be used by program applicants and related responsible individuals. The accompanying Regulations and Revenue Procedures are currently in draft form and are scheduled to be published in the near future.

Forms: 14737, 14737–A, 14751, 8973.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 90,830.

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

Dated: October 27, 2017.

Jennifer P. Leonard,

Treasury PRA Clearance Officer.

[FR Doc. 2017–23783 Filed 10–31–17; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Office of the General Counsel; Appointment of Members of the Legal Division to the Performance Review Board, Internal Revenue Service

Under the authority granted to me as Acting Chief Counsel of the Internal Revenue Service by the General Counsel of the Department of the Treasury by General Counsel Directive 15, pursuant to the Civil Service Reform Act, I have appointed the following persons to the Legal Division Performance Review Board, Internal Revenue Service Panel:

1. Brian Callanan, Deputy General Counsel
2. Mary Beth Murphy, Commissioner (Small Business/Self Employed), IRS
3. Donna C. Hansberry, Chief (Appeals), IRS

Alternate—Doug W. O'Donnell, Commissioner (Large Business & International), IRS

This publication is required by 5 U.S.C. 4314(c)(4).

Dated: October 20, 2017.

William M. Paul,

Acting Chief Counsel, Internal Revenue Service.

[FR Doc. 2017–23719 Filed 10–31–17; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF VETERANS AFFAIRS

Advisory Committee on Homeless Veterans, Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act that a meeting of the Advisory Committee on Homeless Veterans will be held on December 1, 2017. On December 1, the Committee will meet via conference call at 1–800–767–1750; Access Code: 53308# from 2:00 p.m.–5:00 p.m. (EST). The meeting will be open to the public.

The purpose of the Committee is to provide the Secretary of Veterans Affairs with an on-going assessment of the effectiveness of the policies, organizational structures, and services of VA in assisting Veterans at-risk and experiencing homelessness. The Committee shall assemble and review information related to the needs of homeless Veterans and provide advice on the most appropriate means of providing assistance to that subset of the Veteran population. The Committee will make recommendations to the Secretary regarding such activities.

The agenda will include briefings from officials at VA regarding services for homeless Veterans and a discussion regarding VA budgetary support to homeless programs.

No time will be allocated at this meeting for receiving oral presentations from the public. Interested parties should provide written comments on issues affecting homeless Veterans for review by the Committee to Mr. Anthony Love, Designated Federal Officer, VHA Homeless Programs Office (10NC1), Department of Veterans Affairs, 811 Vermont Ave. NW., Washington, DC 20571 or via email at Anthony.Love@va.gov.

Members of the public who wish to attend may call-in, using the following number: 1–800–767–1750; Access Code: 53308#. Attendees who require reasonable accommodation should contact Charles Selby and Alexandra Logsdon of the Veterans Health Administration, Homeless Programs Office no later than November 17, 2017, at Charles.Selby@va.gov (202) 632–8593 or Alexandra.Logsdon@va.gov (202)–632–7146 and describe the type of accommodation needed.

Jelessa M. Burney,

Federal Advisory Committee Management Officer.

[FR Doc. 2017–23741 Filed 10–31–17; 8:45 am]

BILLING CODE 8320–01–P