

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: April 20, 2017.

**Laurie Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2017-08518 Filed 4-26-17; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Authorization Agreement for Preauthorized Payment

**AGENCY:** Departmental Offices, U.S. Department of the Treasury

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection request(s) 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 the collection(s) listed below.

**DATES:** Comments should be received on or before May 30, 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](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 by emailing [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:

##### Bureau of the Fiscal Service (FS)

*Title:* Authorization Agreement for Preauthorized Payment.

*OMB Control Number:* 1530-0015.

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

*Abstract:* Preauthorized payment is used by remitters (individuals and corporations) to authorize electronic funds transfers from the bank accounts maintained at financial institutions for government agencies to collect monies.

*Form:* SF-5510.

*Affected Public:* Businesses or other for-profits, individuals and households.

*Estimated Total Annual Burden Hours:* 25,000.

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

Dated: April 24, 2017.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2017-08546 Filed 4-26-17; 8:45 am]

BILLING CODE 4810-AS-P

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Alcohol and Tobacco Tax and Trade Bureau 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 request(s) 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 the collection(s) listed below.

**DATES:** Comments should be received on or before May 30, 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](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 by emailing [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:

##### Alcohol and Tobacco Tax and Trade Bureau (TTB)

*Title:* Distilled Spirits Plants—Records and Monthly Reports of Processing Operations, TTB REC 5110/03.

*OMB Control Number:* 1513-0041.

*Type of Review:* Revision of a currently approved collection.

*Abstract:* Distilled spirits, other than those used for certain authorized nonbeverage purposes, are taxed at a rate of \$13.50 a proof gallon. Pursuant to 26 U.S.C. 5207, the proprietor of a distilled spirits plant must maintain records of production, storage, denaturation, and processing activities and submit reports covering those operations. The TTB regulations in 27 CFR part 19 require distilled spirit proprietors to keep records regarding processing operations, and processing records must also be maintained for any wholesale liquor dealer operations or taxpaid storeroom operations conducted by a proprietor. In addition, the TTB regulations at 27 CFR 19.632 require proprietors to file a monthly report of processing operations on TTB F 5110.28. The information collected accounts for the processing of distilled spirits, and TTB uses the information to monitor proprietor activities to ensure appropriate taxes are paid. The information is also aggregated and

provided publicly through statistical reports.

*Form:* TTB F 5110.28.

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

*Estimated Total Annual Burden*

*Hours:* 54,624.

*Title:* Principal Place of Business Address and Place of Production Coding on Beer and Malt Beverage Labels, TTB REC 5130/5.

*OMB Control Number:* 1513-0085.

*Type of Review:* Revision of a currently approved collection.

*Abstract:* Under the authority of the Internal Revenue Code at 26 U.S.C. 5412 and the Federal Alcohol Administration Act at 27 U.S.C. 205(e), the TTB regulations require the name and address of the brewer to appear on labels of kegs, bottles, and cans of domestic beer. In the case of a brewer that operates multiple breweries, the TTB regulations allow the brewer to label their beer containers with their "principal place of business," provided that the brewer codes each beer container to indicate the actual place of production. This option allows multi-plant brewers to use an identical, universal label at all of their breweries.

*Form:* None.

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

*Estimated Total Annual Burden*

*Hours:* 1.

*Title:* Application for Registration for Tax-Free Firearms and Ammunition Transactions Under 26 U.S.C. 4221.

*OMB Control Number:* 1513-0095.

*Type of Review:* Revision of a currently approved collection.

*Abstract:* The Internal Revenue Code at 26 U.S.C. 4181 imposes a Federal excise tax on the sale of pistols and revolvers, other firearms, shells and cartridges (ammunition) sold by manufacturers, producers, and importers. Under 26 U.S.C. 4221, no tax is imposed on certain sales of firearms and ammunition, provided that the seller and purchaser of the articles (with certain exceptions) are registered as required by 26 U.S.C. 4222. Section 4222 further provides that the Secretary of the Treasury may prescribe regulations regarding the manner, forms, terms, and conditions of registration. The TTB regulation at 27 CFR 53.140 prescribes the use of TTB F 5300.28 (or its electronic equivalent) as the application to obtain an approved Certificate of Registry to sell or purchase firearms and ammunition tax free. TTB uses the form to determine if the respondent is qualified to engage in tax-

free sales. In addition, registrants may make certain amendments to the information provided on the form by letterhead notice.

*Form:* TTB F 5300.28.

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

*Estimated Total Annual Burden*

*Hours:* 300.

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

Dated: April 24, 2017.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2017-08545 Filed 4-26-17; 8:45 am]

**BILLING CODE 4810-31-P**

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service 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 request(s) 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 the collection(s) listed below.

**DATES:** Comments should be received on or before May 30, 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](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 by emailing [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)

*Title:* REG-209020-86 Foreign Tax Credit: Notification of Foreign Tax Redeterminations.

*OMB Control Number:* 1545-1056.

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

*Abstract:* Section 905(c) requires that a taxpayer notify the Internal Revenue Service of a change in the taxpayer's foreign income tax liability that may affect its foreign tax credit. Regulation section 1.905-4T provides rules concerning the time, manner, and contents of such notification. Should the taxpayer fail to notify the IRS, penalties under section 6689 may be imposed. Respondents are U.S. taxpayers that claim a foreign tax credit under section 901, 902, or 960.

*Form:* None.

*Affected Public:* Individuals or Households.

*Estimated Total Annual Burden*

*Hours:* 54,000.

*Title:* REG-246256-96 (Final TD 8978) Excise Taxes on Excess Benefit Transactions.

*OMB Control Number:* 1545-1623.

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

*Abstract:* Section 4958 of the Internal Revenue Code imposes excise taxes on transactions between certain tax exempt organizations and persons in a position to exercise substantial influence over the affairs of the organization, where the transactions are at greater than fair market value. These regulations (26 CFR Section 53.4958 6(a)(2), 53.4958 6(a)(3), 53.4958 6(d)(2), and 53.4958 6(d)(3)) will clarify certain definitions rules in section 4958.

*Form:* None.

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

*Estimated Total Annual Burden*

*Hours:* 910,083.

*Title:* Rev. Proc. 2007-48 Rotable Spare Parts Safe Harbor Method.

*OMB Control Number:* 1545-2070.

*Type of Review:* Revision of a currently approved collection.

*Abstract:* The information which the agency is requesting to collect will support a taxpayer's claim for eligibility to use the safe harbor method of accounting for rotatable spare parts provided in the proposed revenue procedures. The information will be submitted as a supporting schedule for the Form 3115, Application for Change in Accounting Method.