

Application No.	Docket No.	Applicant	Regulation(s) affected	Nature of the special permits thereof
20458-N		KAVOK EIR, TOV	172.204(c)(3), 175.30(a)(1), 173.27(b)(2), 173.27(b)(3).	To authorize the transportation in commerce of certain explosives which are forbidden for transport by cargo only aircraft.
20460-N		KALITTA AIR, L.L.C	172.101(j)(1), 175.30(a)(1), 173.27(b)(2), 173.27(b)(3).	To authorize the transportation of explosives forbidden aboard aircraft to be transported aboard cargo-only aircraft.
20465-N		TOYOTA MOTOR SALES USA INC.	172.446(b)	To authorize the use of Class 9 labels whose vertical stripes are not equal in size.
20467-N		CHEMTRONICS INC	171.8, 171.23(b), 173.304a(a).	To authorize the transportation in commerce of certain DOT Specification 2Q containers containing hazardous materials identified in paragraph 6 as ORM-D materials.
20468-N		KALITTA AIR, L.L.C	172.204(c)(3), 175.30(a)(1), 173.27(b)(2), 173.27(b)(3).	To authorize the transportation in commerce of anhydrous ammonia by cargo aircraft, which is forbidden in the regulations.
20472-N		UKRAINE AIR ALLIANCE.	175.30(a)(1), 173.27(b)(2), 173.27(b)(3).	To authorize the transportation in commerce of explosives by cargo aircraft which is forbidden by the regulations.

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## 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 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 August 10, 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 from Jennifer Leonard 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:* Quarterly Federal Excise Tax Return.

*OMB Control Number:* 1545-0023.

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

*Abstract:* The information supplied on Form 720 is used by the IRS to determine the correct tax liability. Additionally, the data is reported by the IRS to Treasury so that funds may be transferred from the general revenue funds to the appropriate trust funds.

*Form:* IRS Form 720.

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

*Estimated Total Annual Burden Hours:* 4,474,785.

*Title:* Representation of Taxpayers before the Internal Revenue Service.

*OMB Control Number:* 1545-0150.

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

*Abstract:* Form 2848 is used to authorize someone to act for the respondent in tax matters. It grants all powers that the taxpayer has except signing a return and cashing refund checks. Data is used to identify representatives and to ensure that confidential information is not divulged to unauthorized persons.

*Form:* IRS Form 2848.

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

*Estimated Total Annual Burden Hours:* 1,092,883.

*Title:* Application for Determination for Employee Benefit Plan.

*OMB Control Number:* 1545-0197.

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

*Abstract:* IRS needs certain information on the financing and operating of employee benefit and employee contribution plans set up by employers. IRS uses Form 5300 to obtain the information needed to determine whether the plans qualify under Code sections 401(a) and 501(a).

*Form:* IRS Form 5300.

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

*Estimated Total Annual Burden Hours:* 7,201,200.

*Title:* Application for Determination for Adopters of Modified Volume Submitter Plans.

*OMB Control Number:* 1545-0200.

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

*Abstract:* This form is filed by employers or plan administrators who have adopted a prototype plan approved by the IRS National Office or a regional prototype plan approved by the IRS District Director to obtain a ruling that the plan adopted is qualified under IRC sections 401(a) and 501(a). It may not be used to request a letter for a multiple employer plan.

*Form:* IRS Form 5307.

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

*Estimated Total Annual Burden Hours:* 5,139,000.

*Title:* Statements to Recipients of Dividend Payments.

*OMB Control Number:* 1545-0747.

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

*Abstract:* Form 5498 is used by trustees and issuers to report contributions to, and the fair market value of, an individual retirement arrangement. The information on the form will be used by IRS to verify compliance with reporting rules under regulation section 1.408-5 and to verify that the participant of the IRA has made the contribution for which he or she is taking the deduction.

*Form:* IRS Form 5498.

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

*Estimated Total Annual Burden Hours:* 48,731,780.

*Title:* General Business Credit.

*OMB Control Number:* 1545-0895.

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

*Abstract:* Internal Revenue Code section 38 permits taxpayers to reduce their income tax liability by the amount of their general business credit, which is an aggregation of their investment credit, jobs credit, alcohol fuel credit,

research credit, low-income housing credit, disabled access credit, enhanced oil recovery credit, etc. Form 3800 is used to figure the correct credit.

*Form:* IRS Form 3800.

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

*Estimated Total Annual Burden Hours:* 8,345,000.

*Title:* Treatment of Dual Consolidated Losses.

*OMB Control Number:* 1545-1083.

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

*Abstract:* Section 1503(d) denies use of the losses of one domestic corporation by another affiliated domestic corporation where the loss corporation is also subject to the income tax of another country. The regulation allows an affiliate to make use of the loss if the loss has not been used in the foreign group, to take the loss into income upon future use of the loss in the foreign country. The regulation also requires separate accounting for a dual consolidated loss where the dual resident corporation files a consolidated return.

*Form:* None.

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

*Estimated Total Annual Burden Hours:* 1,620.

*Title:* Valuation Tables.

*OMB Control Number:* 1545-1343.

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

*Abstract:* The regulations require individuals or fiduciaries to report information on Forms 706 and 709 in connection with the valuation of an annuity, an interest for life or a term of years, or a remainder or reversionary interest.

*Form:* None.

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

*Estimated Total Annual Burden Hours:* 4,500.

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

Dated: July 5, 2017.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

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