

in this notice. Participants should be prepared to discuss their reaction to the template. Further discussion at the public workshop may include other safety elements as well as public disclosure of the Voluntary Assessment.

NHTSA will conduct the public workshop informally; thus, technical rules of evidence will not apply. We will arrange for a written transcript of the workshop. You may make arrangements for copies of the transcripts directly with the court reporter. The transcript will also be posted in the docket when it becomes available.

Should it be necessary to cancel the workshop due to inclement weather or other emergency, NHTSA will take all available measures to notify registered participants.

Draft Workshop Agenda

9–10 a.m. Arrival/Check-In through Security
 10–10:10 a.m. Welcome/Important Notices
 10:10–10:30 a.m. NHTSA Presentation
 10:30–12 a.m. Presentation by Stakeholder Representatives
 12 a.m.–1 p.m. Lunch (not provided)
 1–1:45 p.m. Open Discussion Regarding Challenges to Disclosure
 1:45–2:30 p.m. Open Discussion Regarding Approaches to Public Disclosure
 2:30–2:50 p.m. Open Discussion
 2:50–3 p.m. Closing Remarks/Adjourn

Issued in Washington, DC, under authority delegated by 49 CFR 1.95.

Nathaniel Beuse,

Associate Administrator for Vehicle Safety Research.

[FR Doc. 2017–22058 Filed 10–16–17; 8:45 am]

BILLING CODE 4910–59–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Information Collection; Comment Request

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on continuing information collections, as required by the Paperwork Reduction Act of 1995.

DATES: Written comments should be received on or before December 18, 2017 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, or at Elaine.H.Christophe@irs.gov.

Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form number, reporting or record-keeping requirement number, and OMB number (if any) in your comment. Requests for additional information, or copies of the information collection and instructions, or copies of any comments received, contact Elaine Christophe, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at Elaine.H.Christophe@irs.gov.

SUPPLEMENTARY INFORMATION:

Request for Comments

The Internal Revenue Service, as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to take this opportunity to comment on these continuing information collections listed below in this notice, as required by the Paperwork Reduction Act of 1995.

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. The IRS is seeking comments concerning the following forms, and reporting and record-keeping requirements:

1. **Title:** Request for Change in Plan/Trust Year.

OMB Number: 1545–0201.

Form Number: 5308.

Abstract: Form 5308 is used to request permission to change the plan or trust year for a pension benefit plan. The information submitted is used in determining whether IRS should grant permission for the change.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 480.

Estimated Time per Respondent: 42 minutes.

Estimated Total Annual Burden Hours: 339.

2. **Title:** Disclosure of Tax Return Information for Purposes of Quality or Peer Reviews, Disclosure of Tax Return Information Due to Incapacity or Death of Tax Return Preparer.

OMB Number: 1545–1209.

Regulation Project Number: TD 8383 (Final).

Abstract: These regulations govern the circumstances under which tax return information may be disclosed for purposes of conducting quality or peer reviews, and disclosures that are necessary because of the tax return preparer's death or incapacity.

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

Type of Review: Extension of currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 250,000.

Estimated Time per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 250,000.

3. **Title:** Limitations on Credit or Refund.

OMB Number: 1545–1649.

Revenue Procedure Number: Revenue Procedure 99–21.

Abstract: Generally, under section 6511(a), a taxpayer must file a claim for credit or refund of tax within three years after the date of filing a tax return or within two years after the date of payment of the tax, whichever period expires later. Under section 6511(h), the statute of limitations on claims for credit or refund is suspended for any period of an individual taxpayer's life during which the taxpayer is unable to manage his or her financial affairs because of a medically determinable mental or physical impairment, if the impairment can be expected to result in death, or has lasted (or can be expected to last) for a continuous period of not less than 12 months.

Current Actions: There are no changes being made to the revenue procedure at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households.

Estimated Number of Respondents: 48,200.

Estimated Time per Respondent: 30 minutes.

Estimated Total Annual Burden Hours: 24,100.

4. *Title:* Discharge of Liens.

OMB Number: 1545-0854.

Regulation Project Number: T.D. 9410; Form 14497; Form 14498.

Abstract: The Internal Revenue Service needs this information in processing a request to sell property subject to a tax lien to determine if the taxpayer has equity in the property. This information will be used to determine the amount, if any, to which the tax lien attaches.

Current Actions: There is no change to this existing regulation. There is no change to Forms 14497 or 14498.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals, business or other for-profit organizations, and farms.

Estimated Number of Respondents: 500.

Estimated Total Annual Burden Hours: 3,833.

5. *Title:* Revision of Regulations Relating to Withholding of Tax on Certain U.S. Source Income Paid to Foreign Persons and Revision of Information Reporting Regulations.

OMB Number: 1545-1484.

Regulation Project Number: REG-242282-97 (TD 8881-final).

Abstract: This regulation prescribes collections of information for foreign persons that received payments subject to withholding under sections 1441, 1442, 1443, or 6114 of the Internal Revenue Code. This information is used to claim foreign person status and, in appropriate cases, to claim residence in a country with which the United States has an income tax treaty in effect, so that withholding at a reduced rate of tax may be obtained at source. The regulation also prescribes collections of information for withholding agents. This information is used by withholding agents to report to the IRS income paid to a foreign person that is subject to withholding under Code sections 1441, 1442, and 1443. The regulation also requires that a foreign taxpayer claiming a reduced amount of withholding tax under the provisions of an income tax treaty must disclose its reliance upon a treaty provision by filing Form 8833

with its U.S. income tax return. The burden for Form 8833 is reported under 1545-1354.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals or households, not-for-profit institutions, farms, and Federal, state, local or tribal governments.

The burden for the reporting requirements is reflected in the burden of Forms W-8BEN, W-8ECI, W-8EXP, W-8IMY, 1042, 1042S, 8233, 8833, and the income tax return of a foreign person filed for purposes of claiming a refund of tax.

6. *Title:* Private Foundation Disclosure Rules.

OMB Number: 1545-1655.

Regulation Project Number: T.D. 8861.

Abstract: The regulations relate to the public disclosure requirements described in section 6104(d) of the Internal Revenue Code. These final regulations implement changes made by the Tax and Trade Relief Extension Act of 1998, which extended to private foundations the same rules regarding public disclosure of annual information returns that apply to other tax-exempt organizations. These final regulations provide guidance for private foundations required to make copies of applications for recognition of exemption and annual information return available for public inspection and to comply with requests for copies of those documents.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Not-for-profit institutions.

Estimated Number of Respondents: 65,065.

Estimated total annual reporting burden: 32,596 hours.

7. *Title:* Revenue Procedure 2002-32, Waiver of 60-Month Bar on Reconsolidation after Disaffiliation; Revenue Procedure 2006-21, to Eliminate Impediments to E-Filing Consolidated Returns and Reduce Reporting Requirements.

OMB Number: 1545-1784.

Revenue Procedure Numbers: 2002-32.

Abstract: Revenue Procedure 2002-32 provides qualifying taxpayers with a waiver of the general rule of § 1504(a)(3)(A) of the Internal Revenue Code barring corporations from filing consolidated returns as a member of a group of which it had been a member for 60 months following the year of

disaffiliation; Revenue Procedure 2006-21 modifies Rev. Proc. 89-56, 1989-2 C.B. 643, Rev. Proc. 90-39, 1990-2 C.B. 365, and Rev. Proc. 2002-32, 2002-20 IRB p.959, to eliminate impediments to the electronic filing of Federal income tax returns (e-filing) and to reduce the reporting requirements in each of these revenue procedures.

Current Actions: There are no changes being made to these revenue procedures at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated number of respondents: 20.

The estimated annual burden per respondent varies from 2 hours to 8 hours, depending on individual circumstances, with an estimated average of 5 hours.

Estimated total annual reporting burden: 100 hours.

8. *Title:* Revision of Income Tax Regulations under Section 897, 1445, and 6109 to require use of Taxpayer Identifying Numbers on Submission under the Section 897 and 1445 regulations.

OMB Number: 1545-1797.

Regulation Project Number: REG-106876-00 (TD 9082).

Abstract: The collection of information relates to applications for withholding certificates under Treas. Reg-1.1445-3 to be filed with the IRS with respect to (1) dispositions of U.S. real property interests that have been used by foreign persons as a principal residence within the prior 5 years and excluded from gross income under section 121 and (2) dispositions of U.S. real property interests by foreign persons in deferred like kind exchanges that qualify for nonrecognition under section 1031.

Current Actions: There are no changes to this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households and Business or other for-profit.

Estimated Number of Respondents: 150.

Estimated Total Annual Reporting Burden: 600 hours.

Estimated Average Annual Burden per Respondent: 4 hours.

9. *Title:* Guidance Regarding Qualified Intellectual Property Contributions.

OMB Number: 1545-1937.

Notice Number: Notice 2005-41.

Abstract: Notice 2005-41 explains new rules governing charitable contributions of intellectual property made after June 3, 2004. The notice explains the method by which a donor

of qualified intellectual property may notify the donee that the donor intends to treat the contribution as a qualified donation under section 170(m). Donors of qualified intellectual property will use the required notification as evidence that they have satisfied the section 170(m) notification requirement.

Current Actions: There are no changes being made to the notice at this time.

Type of Review: Extension of currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 30.

Estimated Average Time per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 30.

10. *Title:* Transfers by Domestic Corporations That Are Subject to Section 367(a)(5); Distributions by Domestic Corporations That Are Subject to Section 1248(f).

OMB Number: 1545–2183.

Regulation Project Number: TD 9614 and TD 9615.

Abstract: Section 367(a)(5) now provides that a transfer of assets to a foreign corporation in an exchange described in section 361 is subject to section 367(a)(1), unless certain ownership requirements and other conditions are met. The regulations provide guidance regarding the application of this section.

Current Actions: TD 9615 went final as TD 9760.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 305.

Estimated Time per Respondent: 10.69 hours.

Estimated Total Annual Burden Hours: 3260.

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.

Approved: October 10, 2017.

L. Brimmer,
Senior Tax Analyst.

[FR Doc. 2017–22404 Filed 10–16–17; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Taxpayer Advocacy Panel Joint Committee.

AGENCY: Internal Revenue Service (IRS) Treasury.

ACTION: Notice of meeting.

SUMMARY: An open meeting of the Taxpayer Advocacy Panel Joint Committee will be conducted. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

DATES: The meeting will be held Friday, November 17, 2017.

FOR FURTHER INFORMATION CONTACT: Gretchen Swayzer at 1–888–912–1227 or 469–801–0769.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Taxpayer Advocacy Panel Joint Committee will be held Friday, November 17, 2017, at 11:00 a.m. Eastern Time via teleconference. The public is invited to make oral comments or submit written statements for consideration. For more information please contact: Gretchen Swayzer at 1–888–912–1227 or 469–801–0769, TAP Office, 4050 Alpha Rd., Farmers Branch, TX 75244, or contact us at the Web site: <http://www.improveirs.org>.

The agenda will include various committee issues for submission to the IRS and other TAP related topics. The public input is welcomed.

Dated: October 11, 2017.

Antoinette Ross,

Acting Director, Taxpayer Advocacy Panel.

[FR Doc. 2017–22403 Filed 10–16–17; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Extension of Information Collection Request Submitted for Public Comment; Methods To Determine Taxable Income in Connection With a Cost Sharing Arrangement

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce

paperwork and respondent burden, invites the public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning the methods to determine taxable income in connection with a cost sharing arrangement, IRC section 482.

DATES: Written comments should be received on or before December 18, 2017 to be assured of consideration.

ADDRESSES: Direct all written comments to Tuawana Pinkston, Internal Revenue Service, Room 6141, 1111 Constitution Avenue NW., Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to R. Joseph Durbala, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington DC 20224, or through the internet, at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Methods to Determine Taxable Income in connection with a Cost Sharing Arrangement—IRC section 482.

OMB Number: 1545–1364.

Regulation Project Number: TD 9568.

Abstract: This document contains final regulations regarding methods to determine taxable income in connection with a cost sharing arrangement under section 482 of the Internal Revenue Code (Code). The final regulations address issues that have arisen in administering the current cost sharing regulations. The final regulations affect domestic and foreign entities that enter into cost sharing arrangements described in the final regulations.

Current Actions: There is no change to the burden previously approved.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 500.

Estimated Time per Respondent: 18 hrs., 42 min.

Estimated Total Annual Burden Hours: 9,350.

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 may be retained if their contents may become material in the administration of any internal revenue law. Generally, tax