

*Title:* National 911 Profile Database.  
*OMB Control Number:* 2127-0679.  
*Type of Request:* Renewal/New of an information collection.

*Abstract:* The National 911 Profile Database is funded by the National 911 Program, which is housed within the Office of Emergency Medical Services at the National Highway Traffic Safety Administration, part of the U.S. Department of Transportation. The National 911 Program is proposing to continue to collect and aggregate information from State level reporting entities that can be used to measure the progress of 911 authorities across the country in upgrading their existing operations—and migrating to—digital, internet-Protocol-based emergency communication networks. The data will be maintained in a “National 911 Profile Database.”

One of the objectives of the National 911 Program is to develop, collect, and disseminate information concerning practices, procedures, and technology used in the implementation of 911 services and to support 911 Public Safety Answering Points (PSAPs) and related State and local agencies for 911 deployment and operations. The National 911 Profile Database can be used to follow the progress of 911 authorities in enhancing their existing systems and implementing next-generation networks for more advanced systems. The information can also be used to identify ways in which the National 911 Program can support State and local 911 authorities in the transition process.

*Affected Public:* Under this proposed effort, the National 911 Program would specifically request reporting entities to voluntarily collect and annually report the data described above utilizing a Web-based data collection tool. Reporting entities are State-level 911 program officials, and the data reported will reflect State-level aggregated data.

*Estimated Number of Respondents:* The total maximum number of respondents is identified as 56, including the 50 States and the six U.S. Territories of Guam, U.S. Minor Outlying Islands, American Samoa, Mariana Islands, U.S. Virgin Islands, and Puerto Rico.

*Frequency:* The reporting entities will be requested to submit data annually relating to their State or territory, using the Web-based tool described above.

*Estimated Total Annual Burden Hours:* NHTSA estimates that submitting responses to the questions included in the proposed survey instrument utilizing the Web-based tool would require an average of 98 hours per state to collect, aggregate and

submit. Estimating the maximum number of respondents to be 56, this would result in a total burden of 5,488 hours. The respondents would not incur any reporting costs from the information collection beyond the time it takes to gather the information, prepare it for reporting, and then populate the Web-based data collection tool. The respondents also would not incur any recordkeeping burden or recordkeeping costs from the information collection. The total estimated costs to respondents or record-keepers are based on the following: The total hour burden of the collection of information equaling 5,488 hours. Respondents will be State, territory, and tribal government management personnel. To estimate reasonable staff expenses to respond to this information collection, the Agencies reviewed the Bureau of Labor Statistics (BLS) Occupational Outlook Handbook and determined that the Administrative Services Manager description closely aligns with the positions of recipient staff responsible for completing this request. BLS lists a median salary of \$86,100 annually, amounting to \$41.40 per hour. There are no capital, start-up, or annual operation and maintenance costs involved in the collection of information. Total cost based on hour's burden equals \$227,203.20.

*Public Comments Invited:* You are asked to comment on any aspects of this information collection, including (a) whether the proposed collection of information is necessary for the proper performance of the functions of the Department and whether the information will have practical utility; (b) the accuracy of the Department's estimate of the burden of the proposed information collection; (c) ways to enhance the quality, utility, and clarity of the information to be collected; and (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.

**Authority:** 44 U.S.C. Section 3506(c)(2)(A).

Issued in Washington, DC, on February 9, 2018.

**Jeff Michael,**

*Associate Administrator, Research and Program Development.*

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**BILLING CODE 4910-59-P**

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Terrorism Risk Insurance Program

**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 March 16, 2018 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 Quintana 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:

##### Departmental Offices (DO)

*Title:* Terrorism Risk Insurance Program.

*OMB Control Number:* 1505-0257.

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

*Abstract:* This information collection is made necessary by the provisions of the Terrorism Risk Insurance Program Reauthorization Act of 2015 (Public Law 114-1, 129 Stat. 3). The Act's purposes are to address market disruptions, ensure the continued widespread availability and affordability of commercial property and casualty insurance for terrorism risk, and to allow for a transition period for the private markets to stabilize and build capacity while preserving state insurance regulation and consumer protections.

*Form:* None.  
*Affected Public:* Businesses or other for-profits.  
*Estimated Total Annual Burden Hours:* 38,750.

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

Dated: February 9, 2018.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2018-03086 Filed 2-13-18; 8:45 am]

**BILLING CODE 4810-25-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 March 16, 2018 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 Quintana 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:* Form 1099-C—Cancellation of Debt.

*OMB Control Number:* 1545-1424.

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

*Abstract:* Form 1099-C is used for reporting canceled debt, as required by

section 6050P of the Internal Revenue Code. It is used to verify that debtors are correctly reporting their income.

*Form:* 1099-C.

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

*Estimated Total Annual Burden Hours:* 1,438,998.

*Title:* TD 8746—Amortizable Bond Premium.

*OMB Control Number:* 1545-1491.

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

*Abstract:* This regulation addresses the tax treatment of bond premium. The regulation provides that a holder may make an election to amortize bond premium by offsetting interest income with bond premium, and the holder must attach a statement to their tax return providing certain information. The regulation also provides that a taxpayer may receive automatic consent to change its method of accounting for premium provided the taxpayer attaches a statement to its tax return. The information requested is necessary for the IRS to determine whether an issuer or a holder has changed its method of accounting for premium.

*Form:* None.

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

*Estimated Total Annual Burden Hours:* 2,500.

*Title:* T.D. 8802—Certain Asset Transfers to a Tax-Exempt Entity.

*OMB Control Number:* 1545-1633.

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

*Abstract:* This document contains previously approved final regulations that implement provisions of the Tax Reform Act of 1986 and the Technical and Miscellaneous Revenue Act of 1988. The final regulations generally affect a taxable corporation that transfers all or substantially all of its assets to a tax-exempt entity or converts from a taxable corporation to a tax-exempt entity in a transaction other than a liquidation, and generally require the taxable corporation to recognize gain or loss as if it had sold the assets transferred at fair market value.

*Form:* None.

*Affected Public:* Not-for-profit institutions.

*Estimated Total Annual Burden Hours:* 125.

*Title:* REG-209484-87 (TD 8814 final) Federal Insurance Contributions Act (FICA) Taxation of Amounts Under Employee Benefit Plans.

*OMB Control Number:* 1545-1643.

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

*Abstract:* This previously approved regulation provides guidance as to when amounts deferred under or paid from a nonqualified deferred compensation plan are taken into account as wages for purposes of the employment taxes imposed by the Federal Insurance Contributions Act (FICA). Section 31.3121(v)(2)-1(a)(2) requires that the material terms of a plan be set forth in writing.

*Form:* None.

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

*Estimated Total Annual Burden Hours:* 12,500.

*Title:* T.D. 8861, Private Foundation Disclosure Rules.

*OMB Control Number:* 1545-1655.

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

*Abstract:* This document contains final regulations that amend the regulations relating 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 returns available for public inspection and to comply with requests for copies of those documents.

*Form:* None.

*Affected Public:* Not-for-profit institutions.

*Estimated Total Annual Burden Hours:* 32,596.

*Title:* Purchase Price Allocations in Deemed Actual Asset Acquisitions.

*OMB Control Number:* 1545-1658.

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

*Abstract:* TD 8940 contains previously approved final regulations relating to deemed and actual asset acquisitions under sections 338 and 1060. The final regulations affect sellers and buyers of corporate stock that are eligible to elect to treat the transaction as a deemed asset acquisition. The final regulations also affect sellers and buyers of assets that constitute a trade or business.

*Form:* None.

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

*Estimated Total Annual Burden Hours:* 25.

*Title:* AJCA Modifications to the Section 6112 Regulations.