

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: February 14, 2018.

**L. Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2018-03488 Filed 2-20-18; 8:45 am]

BILLING CODE 4830-01-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 April 23, 2018 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. 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.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information, or copies of the information collection and instructions, or copies of any comments received, contact Elaine Christophe, at (202) 317-5745, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Elaine.H.Christophe@irs.gov](mailto:Elaine.H.Christophe@irs.gov).

#### SUPPLEMENTARY INFORMATION:

1. *Title:* Procedural Rules for Excise Taxes Currently Reportable on Form 720.

*OMB Number:* 1545-1296.

*Regulation Project Number:* PS-27-91 and PS-8-96 (Final (T.D. 8442)).

*Abstract:* Internal Revenue Code section 6302(c) authorizes the use of Government depositaries for the receipt of taxes imposed under the internal revenue laws. These final regulations provide reporting and recordkeeping requirements related to return, payments, and deposits of tax for excise taxes currently reportable on Form 720, including special rules for use of Government depositaries under chapter 33 of the Internal Revenue Code. Existing procedural regulations under 26 CFR parts 43, 46, 48, 49, and 52 are amended and consolidated in a new part 40. These regulations also reflect changes to the law made by the Omnibus Budget Reconciliation Acts of 1989 and 1990. The regulations affect persons required to report liability for excise taxes currently reportable on Form 720.

*Current Actions:* There are no changes being made to these existing regulations.

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

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 10,500.

*Estimated Time per Respondent:* 23 hours, 5 minutes.

*Estimated Total Annual Burden:* 242,350.

2. *Title:* Limitation on Passive Activity Losses and Credits-Treatment of Self-Charged Items of Income and Expense.

*OMB Number:* 1545-1244.

*Regulation Project Number:* (T.D. 9013)

*Abstract:* Section 1.469-7(f)(1) of this regulation permits entities to elect to avoid application of the regulation in the event the pass-through entity chooses to not have the income from leading transactions with owners of interests in the entity re-characterized as

passive activity gross income. The IRS will use this information to determine whether the entity has made a proper timely election and to determine that taxpayers are complying with the election in the taxable year of the election and subsequent taxable years.

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

*Type of Review:* Extension of currently approved collection.

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

*Estimated Number of Respondents:* 1,000.

*Estimated Time per Respondent:* 6 minutes.

*Estimated Total Annual Burden Hours:* 100.

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 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:

Approved: February 14, 2018.

**L. Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2018-03487 Filed 2-20-18; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Taxpayer Advocacy Panel's Tax Forms and Publications Project Committee; Change

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of meeting; change.

**SUMMARY:** In the *Federal Register* notice that was originally published on January 18, 2018, the meeting date has changed.

**DATES:** The meeting will be held Thursday, March 22, 2018 and Friday, March 23, 2018.

**FOR FURTHER INFORMATION CONTACT:** Robert Rosalia at 1-888-912-1227 or (718) 834-2203.

**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 a meeting of the Taxpayer Advocacy Panel's Tax Forms and Publications Project Committee will be held Thursday, March 22, 2018, from 8:00 a.m. to 5:00 p.m. Mountain time and Friday, March 23, 2018, from 1:00 p.m. until 5:00 p.m. Mountain Time at the IRS Office, Albuquerque, New Mexico. The public is invited to make oral comments or submit written statements for consideration. Due to limited time and structure of meeting, notification of intent to participate must be made with Robert Rosalia. For more information please contact Robert Rosalia at 1-888-912-1227 or (718) 834-2203, or write TAP Office, 2 Metrotech Center, 100 Myrtle Avenue, Brooklyn, NY 11201 or contact us at the website: <http://www.improveirs.org>. The agenda will include various IRS issues.

Dated: February 14, 2018.

**Antoinette Ross,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. 2018-03479 Filed 2-20-18; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Taxpayer Advocacy Panel's Toll-Free Phone Line Project Committee; Change

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of meeting; change.

**SUMMARY:** In the *Federal Register* notice that was originally published on January 18, 2018, the meeting date has changed.

**DATES:** The meeting will be held Thursday, March 22, 2018 and Friday, March 23, 2018.

**FOR FURTHER INFORMATION CONTACT:** Rosalind Matherne at 1-888-912-1227 or 202-317-4115.

**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 Toll-Free Phone Line Project Committee will be held Thursday, March 22, 2018, from 8:00 a.m. to 5:00 p.m. Eastern Time and Friday, March 23, 2018, from 8:00 a.m. until 12:00 p.m. Eastern Time at the IRS Office, Jacksonville, Florida. The public is invited to make oral comments or submit written statements for consideration. Due to limited time and structure of meeting, notification of intent to participate must be made with Rosalind Matherne. For more information please contact Rosalind Matherne at 1-888-912-1227 or 202-317-4115, or write TAP Office, 1111 Constitution Ave. NW, Room 1509, Washington, DC 20224 or contact us at the website: <http://www.improveirs.org>. The agenda will include various IRS issues.

Dated: February 14, 2018.

**Antoinette Ross,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. 2018-03477 Filed 2-20-18; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Taxpayer Advocacy Panel's Notices and Correspondence Project Committee; Change

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of meeting; change.

**SUMMARY:** In the *Federal Register* notice that was originally published on January

18, 2018, (83 FR 2725) the meeting date has changed. The date of the meeting is: Monday, March 19, 2018 and Friday March 20, 2018.

**DATES:** The meeting will be held Monday, March 19, 2018 and Tuesday, March 20, 2018.

**FOR FURTHER INFORMATION CONTACT:** Otis Simpson at 1-888-912-1227 or 202-317-3332.

**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 a meeting of the Taxpayer Advocacy Panel Notices and Correspondence Project Committee will be held Monday, March 19, 2018, from 1:00 p.m. to 5:00 p.m. Eastern Time and Tuesday, March 20, 2018, from 8:00 a.m. until 5:00 p.m. Eastern Time at the IRS Office, Jacksonville, Florida. The public is invited to make oral comments or submit written statements for consideration. Due to limited time and structure of meeting, notification of intent to participate must be made with Otis Simpson. For more information please contact Otis Simpson at 1-888-912-1227 or 202-317-3332, or write TAP Office, 1111 Constitution Ave. NW, Room 1509, Washington, DC 20224 or contact us at the website: <http://www.improveirs.org>. The agenda will include various IRS issues.

Dated: February 14, 2018.

**Antoinette Ross,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. 2018-03482 Filed 2-20-18; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Taxpayer Advocacy Panel Taxpayer Communications Project Committee; Change

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of meeting; change.

**SUMMARY:** In the *Federal Register* notice that was originally published on January 18, 2018, the meeting date has changed.

**DATES:** The meeting will be held Monday, March 19, 2018 and Tuesday, March 20, 2018.

**FOR FURTHER INFORMATION CONTACT:** Antoinette Ross at 1-888-912-1227 or 202-317-4110.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988)