

implementing these technologies? FRA is particularly interested in wayside, communication, onboard, operating personnel, testing, maintenance, certification, and data infrastructure needs, as well as any other expected or anticipated infrastructure needs.

17. How can the nation's existing rail infrastructure be leveraged to support the implementation of new infrastructure, necessary for the adoption of automated and autonomous operations?

#### *Workforce Viability*

18. What is the potential impact of the adoption of these technologies on the existing railroad industry workforce?

19. Would the continued implementation of these technologies, including fully autonomous rail vehicles, create new jobs and/or eliminate the need for existing jobs in the railroad industry?

20. What railroad employee training needs would likely result from the adoption of these technologies? For example, if the technology fails en route, will an onboard employee be trained to take over operation of the vehicle manually or be required to repair the technology en route?

#### *Legal/Regulatory Issues*

21. What potential legal issues are raised by the development and implementation of autonomous train systems and technologies within the industry?

22. What are the regulatory challenges (rail-specific or DOT-wide) that must be addressed before autonomous rail vehicles can be made a part of railroad operations in the United States?

23. Are there current safety standards and/or regulations that impede the development and/or implementation of automated train systems or technologies in the railroad industry, including the development and/or implementation of autonomous rail vehicles? If so, what are they and how should they be addressed?

#### *Opportunities for Joint Government/ Industry Cooperation*

24. Are there current or anticipated railroad industry, private, international, or State or local government pilot projects or research initiatives involving automated train systems or technologies potentially in need of FRA support? If so, what are the needs (e.g., regulatory, technical)?

25. What data relevant to the development and integration of automated train systems and technologies currently exists that could

be leveraged to address future government/industry research needs?

### **III. Public Participation**

FRA invites all interested parties to submit comments, data, and information related to the specific questions listed in Section II above and any other comments, data, or information relevant to issues related to the development and implementation in the railroad industry of new automated train systems or technologies.

#### *How do I prepare and submit comments?*

Your comments should be written and in English. To ensure that your comments are filed in the correct docket, please include docket number FRA-2018-0027 in your comments.

Please submit your comments to the docket following the instruction given above under **ADDRESSES**. If you are submitting comments electronically as a PDF (Adobe) file, we ask that the document submitted be scanned using an Optical Character Recognition process, thus allowing FRA to search your comments.

#### *How do I request confidential treatment of my submission?*

Although FRA encourages the submission of information that can be freely and publicly shared, if you wish to submit any information under a claim of confidentiality, you must follow the procedures in 49 CFR 209.11.

#### *Will FRA consider late comments?*

FRA will consider all comments received before the close of business on the comment closing date indicated above under **DATES**. To the extent possible, FRA will also consider comments after that date.

#### *How can I read the comments submitted by other people?*

You may read the comments received at the address given above under **Comments**. The hours of the docket are indicated above in the same location. You may also read the comments on the internet, filed in the docket number at the heading of this notice, at <http://www.regulations.gov>.

Please note that, even after the comment closing date, FRA will continue to file any relevant information it receives in the docket as it becomes available. Further, some people may submit late comments. Accordingly, FRA recommends that you periodically check the docket for new material.

### **IV. Privacy Act Statement**

FRA notes that anyone is able to search (at [www.regulations.gov](http://www.regulations.gov)) the

electronic form of all filings received into any of DOT's dockets by the name of the individual submitting the filing (or signing the filing, if submitted on behalf of an association, business, labor union, or other organization). You may review DOT's complete Privacy Act Statement published in the **Federal Register** on April 11, 2000 (Volume 65, Number 70, Pages 19477-78), or you may view the privacy notice of [regulations.gov](http://www.regulations.gov) at <http://www.regulations.gov/#!privacyNotice>.

**Authority:** 49 U.S.C. 20101 *et seq.*

Issued in Washington, DC, on March 23, 2018.

**Brett A. Jortland,**

*Acting Deputy Chief Counsel.*

[FR Doc. 2018-06281 Filed 3-28-18; 8:45 am]

**BILLING CODE 4910-06-P**

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## **DEPARTMENT OF THE TREASURY**

### **Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple TTB 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 April 30, 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:**

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

1. *Title:* Volatile Fruit-Flavor Concentrate Plants—Applications and Related Records (TTB REC 5520/2).

*OMB Control Number:* 1513–0006.

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

*Abstract:* In general, chapter 51 of the Internal Revenue Code (IRC; 26 U.S.C.) sets forth Federal excise tax rates and application, permit, and other requirements related to alcohol products produced in or imported into the United States. However, while volatile fruit-flavor concentrates contain alcohol when they are manufactured from the mash or juice of a fruit by an evaporative process, under the IRC at 26 U.S.C. 5511, alcohol excise tax and most other provisions of chapter 51 do not apply to such concentrates if their manufacturers file applications, keep records, and meet certain other requirements prescribed by regulation for the protection of the revenue. Under the TTB regulations in 27 CFR part 18, respondents apply to register volatile fruit-flavor plants using form TTB F 5520.3. The TTB regulations also require the filing of an amended TTB F 5520.3 to report any change affecting the accuracy of the original application, as well as the filing of letterhead applications regarding certain volatile fruit-flavor concentrate plant matters not covered by TTB F 5520.3. In addition, volatile fruit-flavor concentrate manufacturers are required to maintain an ongoing record file of all approved applications forms and letters and any related supporting documents on or convenient to their plant premises. TTB uses the application information and record file to identify the persons responsible for, the location of, the distilling equipment in, and operations conducted at a concentrate plant in order to protect the revenue since volatile fruit-flavors could be diverted for use as taxable alcohol beverages.

*Form:* TTB F 5520.3.

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

*Estimated Total Annual Burden Hours:* 110.

2. *Title:* Volatile Fruit-Flavor Concentrate Manufacturers—Annual Report, and Usual and Customary Business Records (TTB REC 5520/1).

*OMB Control Number:* 1513–0022.

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

*Abstract:* In general, chapter 51 of the Internal Revenue Code (IRC; 26 U.S.C.)

sets forth Federal excise tax rates and application, permit, and other requirements related to alcohol products produced in or imported into the United States. However, while volatile fruit-flavor concentrates contain alcohol when they are manufactured from the mash or juice of a fruit by an evaporative process, under the IRC at 26 U.S.C. 5511, alcohol excise tax and most other provisions of chapter 51 do not apply to such concentrates if their manufacturers file applications, keep records, submit reports, and meet certain other requirements prescribed by regulation for the protection of the revenue. As authorized by that IRC section, the TTB regulations in 27 CFR part 18 require volatile fruit-flavor concentrate manufacturers to submit an annual summary report using form TTB F 5520.2 to account for all concentrates produced, removed, or treated so as to be unfit for beverage use. Concentrate manufacturers compile this report from usual and customary records kept during the normal course of business, and, under the part 18 regulations, respondents must retain such records for 3 years. The annual summary reports and their supporting records are necessary to protect the revenue; TTB uses the required information to verify that volatile fruit-flavor concentrates, which contain untaxed alcohol, are not being diverted to taxable alcohol beverage use.

*Form:* TTB F 5520.2.

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

*Estimated Total Annual Burden Hours:* 18.

3. *Title:* Distilled Spirits Production Records (TTB REC 5110/01) and Monthly Report of Production Operations.

*OMB Control Number:* 1513–0047.

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

*Abstract:* The Internal Revenue Code (IRC) at 26 U.S.C. 5001 sets forth, in general, the Federal excise tax rates for distilled spirits produced in or imported into the United States, and at 26 U.S.C. 5207 the IRC requires distilled spirit plant (DSP) proprietors to maintain records of production, storage, denaturation, and processing activities and to render reports covering those operations, as may be prescribed by regulation. The TTB regulations in 27 CFR part 19 require DSP proprietors to keep records regarding the production materials used to produce spirits, the amount of spirits produced, the withdrawal of spirits from the production account, and the production

of spirits byproducts, which must be maintained for at least 3 years. Based on those records, the part 19 regulations also require DSP proprietors to submit monthly reports of production operations on TTB F 5110.40. To protect the revenue, TTB uses the collected information to verify the amount of distilled spirits produced at a DSP, to account for the proprietor's resulting excise tax liability, and to determine the amount of bond coverage required, if any.

*Form:* TTB F 5110.40.

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

*Estimated Total Annual Burden Hours:* 38,400.

4. *Title:* Wholesale Dealers Records of Receipt of Alcoholic Beverages, Disposition of Distilled Spirits, and Monthly Summary Report, TTB REC 5170/2.

*OMB Control Number:* 1513–0065.

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

*Abstract:* The Internal Revenue Code (IRC) at 26 U.S.C. 5121 requires wholesale dealers in liquors to keep daily records of all distilled spirits received and disposed of, and, at the Secretary's discretion, to submit periodic summaries of those daily records. This IRC section also requires wholesale dealers in liquors and wholesale dealers in beer to keep daily records of all wine and beer received. In addition, section 5121 authorizes the Secretary to issue regulations regarding the keeping and submission of these records and summary reports by such wholesale dealers. The IRC at 26 U.S.C. 5123 also sets forth retention and inspection requirements for the required wholesale dealer records and reports. Under these IRC authorities, TTB has issued regulations applicable to wholesale dealers, which are contained in 27 CFR part 31. These regulations require wholesale dealers to keep usual and customary business records, such as consignment and purchase invoices, to document their daily receipt and disposition of distilled spirits and their daily receipt of wine and beer. TTB, at its discretion, also may require a particular wholesale liquor dealer to submit monthly summary reports regarding all distilled spirits received and disposed of on a daily basis. In addition, the TTB regulations require that wholesaler dealers keep the required records and copies of any required monthly summary reports at their place of business, available for TTB inspection, for at least 3 years.

*Form:* None.

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

*Estimated Total Annual Burden Hours:* 1,200.

5. *Title:* Specific and Continuing Export Bonds for Distilled Spirits or Wine.

*OMB Control Number:* 1513–0135.

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

*Abstract:* The IRC at 26 U.S.C. 5175, 5214, and 5362 authorizes exporters (other than proprietors of distilled spirits plants or bonded wine premises) to withdraw distilled spirits and wine, without payment of tax, for export if the exporter provides a bond, as prescribed by regulation. In order to protect the revenue and provide exporters with a degree of flexibility based on individual need, the TTB alcohol export regulations in 27 CFR part 28 allow exporters to file either a specific bond using TTB F 5100.25 to cover a single shipment or a continuing bond using TTB F 5100.30 to cover export shipments made from time to time.

*Form:* TTB F 5100.25, TTB F 5100.30.

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

*Estimated Total Annual Burden Hours:* 20.

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

Dated: March 26, 2018.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2018–06305 Filed 3–28–18; 8:45 am]

**BILLING CODE 4810–31–P**

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Changes in Periods of Accounting

**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 April 30, 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:* Changes in Periods of Accounting.

*OMB Control Number:* 1545–1786.

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

*Abstract:* This previously approved Revenue Procedure’s 2006–45 (modified and clarified by 2007–64), 2006–46, and 2002–39 (modified by 2003–79) provide the comprehensive administrative rules and guidance for affected taxpayers adopting, changing, or retaining annual accounting periods, for federal income tax purposes. In order to determine whether a taxpayer has properly adopted, changed to, or retained an annual accounting period, certain information regarding the taxpayer’s qualification for and use of the requested annual accounting period is required. The revenue procedures request the information necessary to make that determination when the information is not otherwise available. The only collection of information being reported under this ICR is the information in Revenue Procedure 2002–39. The burden under Revenue Procedure 2006–45 and 2006–46 are being reported under their respective forms (1545–0134 and 1545–0123).

*Forms:* None.

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

*Estimated Total Annual Burden Hours:* 600.

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

Dated: March 26, 2018.

**Jennifer P. Quintana,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2018–06340 Filed 3–28–18; 8:45 am]

**BILLING CODE 4830–01–P**