

*Estimated Total Annual Burden Hours:* 22.

*OMB Control Number:* 1545–0939.

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

*Title:* Form 8404—Interest Charge on DISC-Related Deferred Tax Liability.

*Form:* Form 8404.

*Abstract:* Shareholders of Interest Charge Domestic International Sales Corporations (IC-DISCs) use Form 8404 to figure and report an interest charge on their DISC-related deferred tax liability. The interest charge is required by Internal Revenue Code section 995(f). IRS uses the form to determine whether the shareholder has correctly figured and paid the interest charge on a timely basis.

*Estimated Total Annual Burden Hours:* 15,580.

*OMB Control Number:* 1545–1452.

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

*Title:* FI–43–94 (TD 8649—Final) Regulations Under Section 1258 of the Internal Revenue Code of 1986; Netting Rule for Certain Conversion Transactions.

*Abstract:* Section 1258 recharacterizes capital gains from conversion transactions as ordinary income to the extent of the time value element. This regulation provides that certain gains and losses may be netted for purposes of determining the amount of gain recharacterized.

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

*OMB Control Number:* 1545–1507.

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

*Title:* Treatment of Shareholders of Certain Passive Investment Companies.

*Estimated Total Annual Burden Hours:* 100,000.

*OMB Control Number:* 1545–1551.

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

*Title:* Changes in Methods of Accounting (RP 2016–29).

*Abstract:* This revenue procedure (2016–29) provides the procedures by which a taxpayer may obtain automatic consent for a change in method of accounting described in the appendix of Revenue Procedure 2011–14.

*Estimated Total Annual Burden Hours:* 30,580.

*OMB Control Number:* 1545–1556.

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

*Title:* TD 8786—Source of Income From Sales of Inventory Partly From Sources Within a Possession of the U.S.; Also, Source of Income Derived From Certain Purchases From a Corp. Electing Sec. 936.

*Estimated Total Annual Burden Hours:* 500.

*OMB Control Number:* 1545–1559.

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

*Title:* Revenue Procedures 98–46 and 97–44, LIFO Conformity Requirement.

*Abstract:* Rev. Proc. 98–46 extended the relief in Rev. Proc. 97–44 to medium and heavy truck dealers.

*Estimated Total Annual Burden Hours:* 100,000.

*OMB Control Number:* 1545–1704.

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

*Title:* Change in Minimum Funding Method (Rev. Proc. 2016–XX).

*Abstract:* This revenue procedure provides a mechanism whereby a plan sponsor or plan administrator may obtain a determination from the Internal Revenue Service that its proposed change in the method of funding its pension plan(s) meets the standards of sections 412 of the Internal Revenue Code. This updates Rev. Proc. 2000–41 based on changes in law primarily due to the Pension Protection Act of 2006.

*Estimated Total Annual Burden Hours:* 234.

*OMB Control Number:* 1545–1706.

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

*Title:* TD 9315—Section 1503(d) Closing Agreement Requests.

*Abstract:* Revenue Procedure 2000–42 informs taxpayers of the information they must submit to request a closing agreement under Reg. S1.1503–2(g)(2)(iv)(B)(2)(i) to prevent the recapture of dual consolidated losses (DCLs) upon the occurrence of certain triggering events.

TD 9315 contains final regulations under section 1503(d) of the Internal Revenue Code (Code) regarding dual consolidated losses. Section 1503(d) generally provides that a dual consolidated loss of a dual resident corporation cannot reduce the taxable income of any other member of the affiliated group unless, to the extent provided in regulations, the loss does not offset the income of any foreign corporation. Similar rules apply to losses of separate units of domestic corporations. These final regulations address various dual consolidated loss issues, including exceptions to the general prohibition against using a dual consolidated loss to reduce the taxable income of any other member of the affiliated group.

*Estimated Total Annual Burden Hours:* 2,000.

*OMB Control Number:* 1545–2156.

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

*Title:* Revenue Procedure 2010–13, Disclosure of Activities Grouped under Section 469.

*Abstract:* This revenue procedure requires taxpayers to report to the Internal Revenue Service their groupings and regroupings of activities and the addition of specific activities within their existing groupings of activities for purposes of section 469 of the Internal Revenue Code and § 1.469–4 of the Income Tax Regulations.

*Estimated Total Annual Burden Hours:* 36,000.

*OMB Control Number:* 1545–2247.

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

*Title:* TD 9633—Limitations on Duplication of Net Built-in Losses.

*Abstract:* These regulations will provide guidance for applying 26 U.S.C. 362(e)(2), relating to the limitation on transfer of built-in losses.

*Estimated Total Annual Burden Hours:* 75,000.

**Brenda Simms,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2016–20993 Filed 8–30–16; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

August 26, 2016.

The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104–13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before September 30, 2016 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimates, 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 8117, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submission may be obtained by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622–1295, or viewing the

entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### Departmental Offices

*OMB Control Number:* 1505–0216.

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

*Title:* Troubled Asset Relief Program—Making Home Affordable Participants.

*Abstract:* Authorized under the Emergency Economic Stabilization Act (EESA) of 2008 (Pub. L. 110–343), the Department of the Treasury has implemented several aspects of the Troubled Asset Relief Program (TARP). Among these components is a voluntary foreclosure prevention program—the Making Home Affordable (MHA) program, under which the Department uses TARP capital to lower the mortgage payments of qualifying borrowers. The Treasury does this through agreements with mortgage servicers (Servicer Participation Agreements, or SPAs) to modify loans on their systems. Data is collected from servicers to ensure that the servicers can be paid for the loan modifications that they undertake, check for compliance, and report out on the effectiveness of the program.

*Estimated Total Annual Burden Hours:* 104,880.

**Brenda Simms,**

*Treasury PRA Clearance Officer.*

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**BILLING CODE 4810–25–P**

#### DEPARTMENT OF THE TREASURY

##### Submission for OMB Review; Comment Request

August 26, 2016.

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

*OMB Control Number:* 1513–0110.

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

*Title:* Recordkeeping for Tobacco Products Removed in Bond from a Manufacturer's Premises for Experimental Purposes—27 CFR 40.232(e).

*Abstract:* The Internal Revenue Code at 26 U.S.C. 5704(e) provides that manufacturers of tobacco products may remove tobacco products for experimental purposes without payment of Federal excise tax, as prescribed by regulation. Under that authority, the TTB regulations at 27 CFR 40.232(e) require the keeping of certain records regarding the shipment, description, use, and disposition of tobacco products removed for experimental purposes outside of the factory. Although the keeping of such records is a usual and customary business practice for manufacturers of tobacco products, these records provide TTB information that it uses to identify the lawful experimental use and disposition of nontaxpaid tobacco products, and to detect and prevent their diversion into the market.

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

*Estimated Total Annual Burden Hours:* 1.

*OMB Control Number:* 1513–0111.

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

*Title:* COLAs Online Access Request. *Form:* TTB F 5013.2.

*Abstract:* Respondents use this form to apply for access to TTB's COLAs Online system, which allows alcohol beverage industry members to electronically apply for a Certificate of Label Approval or for an exemption from label approval. TTB uses the provided information to identify the company on whose behalf the applicant claims to act, to verify the scope of the applicant's authority to act, and to

evaluate the applicant's qualifications for access to the COLAs Online system before TTB issues that person a password allowing access to this TTB information system. This is necessary to protect the COLAs Online system from unauthorized users and other threats.

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

*Estimated Total Annual Burden Hours:* 900.

**Brenda Simms,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2016–20985 Filed 8–30–16; 8:45 am]

**BILLING CODE 4810–31–P**

#### DEPARTMENT OF THE TREASURY

##### Submission for OMB Review; Comment Request

August 26, 2016.

The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104–13, on or after the date of publication of this notice.

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#### Financial Crimes Enforcement Network (FinCEN)

*OMB Control Number:* 1506–0009.

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

*Title:* Financial Record-keeping and Reporting and Report of Foreign Bank and Financial Accounts.