OTVETSTVENNOSTYU 'NOVATEK-PUROVSKI ZPK'; a.k.a. OOO NOVATEK-PUROVSKY ZPK), D. Limbei, Purovski Raion, Yamalo-Nenetski Okr. 629880, Russia; Email Address comon@zpk.novatek.ru: Executive Order 13662 Directive Determination—Subject to Directive 2; Registration ID 1048900851515; Tax ID No. 8911020197; Government Gazette Number 73157577; For more information on directives, please visit the following link: http:// www.treasury.gov/resource-center/ sanctions/Programs/Pages/ ukraine.aspx#directives. [UKRAINE-EO13662] (Linked To: OAO NOVATEK). 6. NOVATEK-

TARKOSALENEFTEGAZ, OOO (a.k.a. OBSHCHESTVO S OGRANICHENNOI OTVETSTVENNOSTYU 'NOVATEK-TARKOSALENEFTEGAZ'; f.k.a. OBSHCHESTVO S OGRANICHENNOI OTVETSTVENNOSTYU PUR LEND; a.k.a. OOO NOVATEK-TARKOSALENEFTGAS), 28 ul. Tarasova, Tarko-Sale, Purovski Raion, Yamalo-Nentski Okr. 629850, Russia; Email Address *global@tsng.novatek.ru*; Executive Order 13662 Directive Determination—Subject to Directive 2; Registration ID 1058901201920; Tax ID No. 8911020768; Government Gazette Number 33589611; For more information on directives, please visit the following link: http:// www.treasurv.gov/resource-center/ sanctions/Programs/Pages/ ukraine.aspx#directives. [UKRAINE-EO13662] (Linked To: OAO NOVATEK).

7. NOVATEK-TRANSERVIS, OOO (a.k.a. OBSHCHESTVO S **OGRANICHENNOI** OTVETSTVENNOSTYU 'NOVATEK-TRANSERVIS'; a.k.a. OOO NOVATEK-TRANSERVICE), D. Limbei, Purovski Raion, Yamalo-Nenetski Okr. 629880, Russia; Email Address novatekts@ts.novatek.ru; Executive Order 13662 Directive Determination—Subject to Directive 2; Registration ID 1036301402576; Tax ID No. 6330024410; Government Gazette Number 14563310; For more information on directives, please visit the following link: http:// www.treasury.gov/resource-center/ sanctions/Programs/Pages/ ukraine.aspx#directives. [UKRAINE-EO13662] (Linked To: OAO NOVATEK).

8. NOVATEK-UST-LUGA, OOO (a.k.a. OBSHCHESTVO S OGRANICHENNOI OTVETSTVENNOSTYU 'NOVATEK-UST-LUGA'; a.k.a. OOO 'NOVATEK-UST-LUGA'), 5 ul. Shkolnaya D. Vistino, Kingiseppski Raion, Leningradskaya Obl. 188477, Russia; Executive Order 13662 Directive

Determination—Subject to Directive 2; Registration ID 1074707002457; Tax ID No. 4707026057; Government Gazette Number 80675261; For more information on directives, please visit the following link: http://www.treasury.gov/resource-center/sanctions/Programs/Pages/ukraine.aspx#directives. [UKRAINE—E013662] (Linked To: OAO NOVATEK).

9. NOVATEK-YARSALENEFTEGAZ, OOO (a.k.a. OBSHCHESTVO S **OGRANICHENNOI** OTVETSTVENNOSTYU 'NOVATEK-YARSALENEFTEGAZ'), 9 ul. Respubliki, Salekhard, Yamalo-Nenetski Okr., Russia; Email Address v.solovyh@novatek.ru; Executive Order 13662 Directive Determination—Subject to Directive 2; Registration ID 1138901001194; Tax ID No. 8901028126; Government Gazette Number 27013953; For more information on directives, please visit the following link: http:// www.treasury.gov/resource-center/ sanctions/Programs/Pages/ ukraine.aspx#directives. [UKRAINE-EO13662] (Linked To: OAO NOVATEK). 10. SHERVUD PREMER, OOO (a.k.a.

OBSHCHESTVO S OGRANICHENNOI OTVETSTVENNOSTYU 'SHERVUD PREMER'; a.k.a. SHERVUD PREMIER OOO), 8 per. Olsufevski, Moscow 119021, Russia: Executive Order 13662 Directive Determination—Subject to Directive 2; Registration ID 1027700226707; Tax ID No. 7716160907; Government Gazette Number 18470373; For more information on directives, please visit the following link: http:// www.treasury.gov/resource-center/ sanctions/Programs/Pages/ ukraine.aspx#directives. [UKRAINE-EO13662] (Linked To: OAO NOVATEK).

11. TERNEFTEGAZ, ZAO (a.k.a. ZAO TERNEFTGAS), str. 2 ter. Promyshlenaya zone No. 11 Krasnoselkup, Krasnoselkupski Raion, Yamalo-Nenetski A.O. 629380, Russia; Executive Order 13662 Directive Determination—Subject to Directive 2; Registration ID 1098911000473; Tax ID No. 8912002715; Government Gazette Number 71216169; For more information on directives, please visit the following link: http:// www.treasury.gov/resource-center/ sanctions/Programs/Pages/ ukraine.aspx#directives. [UKRAINE-EO13662] (Linked To: OAO NOVATEK). 12. YARGEO, OOO (a.k.a.

OBSHCHESTVO S OGRANICHENNOI OTVETSTVENNOSTYU 'YARGEO'; a.k.a. OOO YARGEO), 12/2 ul. Zvereva, Nadym, Yamalo–Nenetski Okr. 629730, Russia; Email Address loskutova@yargeo.novatek.ru; Executive Order 13662 Directive Determination—Subject to Directive 2; Registration ID 1038900502728; Tax ID No. 8901014564; Government Gazette Number 71215589; For more information on directives, please visit the following link: http://www.treasury.gov/resource-center/sanctions/Programs/Pages/ukraine.aspx#directives. [UKRAINE—EO13662] (Linked To: OAO NOVATEK).

Dated: December 20, 2016.

## John E. Smith,

Acting Director, Office of Foreign Assets Control.

[FR Doc. 2016–31073 Filed 12–23–16; 8:45 am] BILLING CODE 4810–AL–P

#### **DEPARTMENT OF THE TREASURY**

#### Internal Revenue Service

Proposed Collection; Comment Request for Notices 2013–39 and 2013–40

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, 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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning Notice 2013-39, Temporary Shelter for Individuals Displaced by Severe Storms and Tornadoes in Oklahoma; Notice 2013– 40, Low-Income Housing Credit Disaster Relief for Oklahoma Severe Storms and Tornadoes.

**DATES:** Written comments should be received on or before February 27, 2017 to be assured of consideration.

ADDRESSES: Direct all written comments to Tuawana Pinkston, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224.

# FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the form and instructions should be directed to LaNita Van Dyke, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at Lanita.VanDyke@irs.gov.

# SUPPLEMENTARY INFORMATION:

Titles: Temporary Shelter for Individuals Displaced by Severe Storms and Tornadoes in Oklahoma; LowIncome Housing Credit Disaster Relief for Oklahoma Severe Storms and Tornadoes Disaster Relief.

OMB Number: 1545–2244. Notice Numbers: Notices 2013–39 and

2013–40. Abstract: The Internal Revenue
Service is suspending certain
requirements under § 42 of the Internal
Revenue Code for low-income housing
credit projects to provide emergency
housing relief needed as a result of the
devastation caused by severe storms and
tornadoes in the State of Oklahoma
beginning May 18, 2013. This relief is
being granted pursuant to the Service's
authority under § 42(n) and § 1.42–13(a)

of the Income Tax Regulations.

Current Actions: There is no change in the paperwork burden previously

approved by OMB.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals and Households.

#### Notice 2013-39:

Estimated Number of Respondents: 50.

Estimated Time per Response: 30 min. Estimated Total Annual Burden Hours: 25.

## Notice 2013-40:

Estimated Number of Respondents: 1200.

Estimated Time per Response: 15 min. Estimated Total Annual Burden Hours: 300.

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 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: December 19, 2016.

#### Tuawana Pinkston,

Supervisory Tax Analyst.

[FR Doc. 2016–31204 Filed 12–23–16; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

## **Internal Revenue Service**

# Proposed Collection; Comment Request for Form 1120–C

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

**ACTION:** Notice and request for comments.

SUMMARY: The Department of the Treasury, 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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning Form 1120–C, U.S. Income Tax Return for Cooperative Associations.

**DATES:** Written comments should be received on or before February 27, 2017 to be assured of consideration.

ADDRESSES: Direct all written comments to Tuawana Pinkston, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224.

## FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the form and instructions should be directed to Allan Hopkins at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at *Allan.M.Hopkins@irs.gov*.

# SUPPLEMENTARY INFORMATION:

*Title:* U.S. Income Tax Return for Cooperative Associations.

*OMB Number:* 1545–2052. *Form Number:* 1120–C.

Abstract: IRS Code section 1381 requires subchapter T cooperatives to file returns. Previously, farmers' cooperatives filed Form 990–C and other subchapter T cooperatives filed Form 1120. If the subchapter T cooperative does not meet certain

requirements, the due date of their return is two and one-half months after the end of their tax year which is the same as the due date for all other corporations. The due date for income tax returns filed by subchapter T cooperatives who meet certain requirements is eight and one-half months after the end of their tax year. Cooperatives who filed their income tax returns on Form 1120 were considered to be late and penalties were assessed since they had not filed by the normal due date for Form 1120. Due to the assessment of the penalties, burden was placed on the taxpayer and on the IRS employees to resolve the issue. Proposed regulations (Reg-149436-04) published in the Federal Register (71 FR 43811), proposes that all subchapter T cooperatives will file Form 1120-C, U.S. Income Tax Return for Cooperative Associations.

*Current Actions:* There are no changes being made to this collection at this time.

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

Affected Public: Businesses and other for-profit organizations.

Estimated Number of Respondents: 3,000.

Estimated Time per Respondent: 111 hours, 54 minutes.

Estimated Total Annual Burden Hours: 335,700.

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 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