an agreement on Form 2848 to waive
this exemption and obtain social
security coverage for U.S. citizens and
resident aliens employed abroad by
their foreign affiliates. The American
employers can later file Form 2848 to
cover additional foreign affiliates as an
amendment to their original agreement.

Current Actions: There are no changes
being made to the form at this time.

Type of Review: Extension of a
currently approved collection.

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

Estimated Number of Respondents: 160.

Estimated Time per Respondent: 6 hours,
48 minutes.

Estimated Total Annual Burden Hours: 973.

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: February 16, 2017.

Laurie E. Brimmer,
Senior Tax Analyst.

[FR Doc. 2017–03917 Filed 2–28–17; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment
Request for Representation of
Taxpayers Before the Internal Revenue
Service

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

Currently, the IRS is soliciting
comments concerning representation of
taxpayers before the Internal Revenue
Service.

DATES: Written comments should be
received on or before May 1, 2017 to be
assured of consideration.

ADDRESSES: Direct all written comments
to Tuawana Pinkston, Internal Revenue
Service, Room 6129, 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 R. Joseph Durbala,
at Internal Revenue Service, Room 6129,
1111 Constitution Avenue NW.,
Washington, DC 20224, or through the
internet at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Representation of taxpayers
before the Internal Revenue Service.

OMB Number: 1545–0150.

Form Number: 2848; 2848(SP).

Abstract: Form 2848 or Form
2848(SP) is issued to authorize someone
to act for the taxpayer in tax matters. It
grants all powers that the taxpayer has
except signing a return and cashing
refund checks. The information on the
form is used to identify representatives
and to ensure that confidential
information is not divulged to
unauthorized persons.

Current Actions: There are no changes
being made to the form at this time.

Type of Review: Extension of a
currently approved collection.

Affected Public: Individuals or
households, business or other for-profit
organizations, not-for-profit institutions,
and farms.

The burden estimate is as follows:

<table>
<thead>
<tr>
<th>Form</th>
<th>Number of responses</th>
<th>Time per response</th>
<th>Total hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>2848 (paper)</td>
<td>458,333</td>
<td>1.66</td>
<td>755,833</td>
</tr>
<tr>
<td>2848(SP)</td>
<td>80,000</td>
<td>2.26</td>
<td>180,800</td>
</tr>
</tbody>
</table>

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.
DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request Regarding Affordable Care Act Notice Relating to Rescissions

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 the Affordable Care Act notice of rescission.

DATES: Written comments should be received on or before May 1, 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. Alternatively, comments may be sent by email to R jotd@irs.gov.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulations should be directed to R. Joseph Durbala, (202) 317-5746, or at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington DC 20224, or through the internet, at Rjoseph.durbala@irs.gov.

Title: Affordable Care Act Notice of Rescission.

OMB Number: 1545–2180.

Regulation Project Number: TD 9744.

Abstract: Treasury Decision 9744 contains final regulations regarding grandfathered health plans, preexisting condition exclusions, lifetime and annual dollar limits on benefits, rescissions, coverage of dependent children to age 26, internal claims and appeal and external review processes, and patient protections under the Affordable Care Act. The Public Health Service Act (PHS) Act section 2712, as added by the Affordable Care Act, provides that a group health plan or health insurance issuer offering group or individual health insurance coverage must not rescind coverage unless a covered individual commits fraud or makes an intentional misrepresentation of material fact. The standard applies to all rescissions, whether in the group or individual insurance market, or self-insured coverage. The collections under this approval number relate to standards for rescission, including that the rules of PHS Act section 2712 apply whether the coverage is rescinded for an individual or a group.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 800.

Estimated Total Annual Burden Hours: 25 Hours.

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: February 16, 2017.

R. Joseph Durbala,
Tax Analyst, IRS.

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 4562

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 4562, Depreciation and Amortization (Including Information on Listed Property).

DATES: Written comments should be received on or before May 1, 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 R. Joseph Durbala, (202) 317-5746, or at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington DC 20224, or through the internet, at Rjoseph.durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Depreciation and Amortization (Including Information on Listed Property).

OMB Number: 1545–0172.

Abstract: Form 4562 is used to claim a deduction for depreciation and amortization; to make the election to expense certain tangible property under Internal Revenue Code section 179; and to provide information on the business/investment use of automobiles and other listed property. The form provides the IRS with the information necessary to determine that the correct depreciation deduction is being claimed.

Current Actions: There are no changes being made to Form 4562 at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, farms, and individuals.

Estimated Number of Respondents: 12,313,626.

Estimated Time per Respondent: 39 hours, 36 minutes.