

by the Cures Act. The Departments also solicited comments on a draft model form that participants, enrollees, or their authorized representatives could use to request information from their health plan or issuer regarding NQTLs that may affect their MH/SUD benefits, or to obtain documentation after an adverse benefit determination involving MH/SUD benefits to support an appeal. The draft model form is an information collection subject to the PRA. The model form and instructions are available at <https://www.dol.gov/agencies/ebsa>.

## II. Current Actions

This notice requests public comment on the draft model form discussed above. The IRS notes that an agency may not conduct or sponsor, and a person is not required to respond to, an information collection unless it displays a valid OMB control number. A summary of the ICR and the current burden estimates follows:

*Type of Review:* Revised Collection.

*Agency:* Internal Revenue Service.

*Title:* Notices under the Mental Health Parity and Addiction Equity Act of 2008—Draft Model Non-Qualitative Treatment Limitations Form.

*OMB Numbers:* 1545–2165.

*Affected Public:* Private Sector—Not for profit organizations; businesses or other for profits.

*Total Respondents:* 1,204,215 (combined with DOL the total is 2,408,430).

*Total Responses:* 1,204,215 (combined with DOL the total is 2,408,430).

*Frequency of Response:* On occasion.

*Estimated Total Annual Burden*

*Hours:* 26,295 (combined with DOL the total is 52,590 hours).

*Estimated Total Annual Burden Cost:* \$3,424,759 (combined with DOL the total is \$6,849,519).

## III. Desired Focus of Comments

The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;
- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who

are to respond, including through the use of appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the revision of the information collection; they will also become a matter of public record.

Dated: June 16, 2017.

**R. Joseph Durbala,**

*Tax Analyst, Internal Revenue Service.*

[FR Doc. 2017–13224 Filed 6–23–17; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Taxpayer Statement Regarding Refund

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

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

**SUMMARY:** The Internal Revenue Service (IRS), in accordance with the Paperwork Reduction Act of 1995 (PRA 95), provides the general public and Federal agencies with an opportunity to comment on continuing collections of information. This helps the IRS assess the impact of its information collection requirements and minimize the reporting burden on the public and helps the public understand the IRS's information collection requirements and provide the requested data in the desired format. The IRS is soliciting comments concerning Taxpayer Statement Regarding Refund. The information and taxpayer signature are needed to begin the tracing action.

**DATES:** Written comments should be received on or before August 25, 2017 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. Requests for additional information or copies of the form and instructions should be directed to Martha R. Brinson, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224 or through the Internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Taxpayer Statement Regarding Refund.

*OMB Number:* 1545–1384.

*Form Number:* 3911.

*Abstract:* Form 3911 is used by taxpayers to notify the IRS that a tax refund previously claimed has not been received. The form is normally completed by the taxpayer as the result of an inquiry in which the taxpayer claims non-receipt, loss, theft, or destruction of a tax refund and IRS research shows that the refund has been issued. The information on the form is needed to clearly identify the refund to be traced.

*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, and not-for-profit institutions.

*Estimated Number of Respondents:* 200,000.

*Estimated Time per Response:* 5 minutes.

*Estimated Total Annual Burden Hours:* 16,600.

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: June 19, 2017.

**L. Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2017-13211 Filed 6-23-17; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Regulation Project

**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. The IRS is soliciting comments concerning the election to expense certain depreciable business assets. Including, the recordkeeping and reporting requirements necessary to monitor compliance with a specific type of depreciation.

**DATES:** Written comments should be received on or before August 25, 2017 to be assured of consideration.

**ADDRESSES:** Direct all written comments to L. Brimmer, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW., Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to Kerry Dennis, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW., Washington DC 20224, or through the internet, at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Election to Expense Certain Depreciable Business Assets.

*OMB Number:* 1545-1201.

*Regulation Project Number:* T.D. 9209.

*Abstract:* The regulations provide rules on the election described in Internal Revenue Code section 179(b)(4); the apportionment of the dollar limitation among component members of a controlled group; and the proper order for deducting the carryover of disallowed deduction. The recordkeeping and reporting requirements are necessary to monitor compliance with the section 179 rules.

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

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

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

*Estimated Number of Respondents:* 4,025,000.

*Estimated Time per Respondent:* 45 min.

*Estimated Total Annual Burden Hours:* 3,015,000.

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: June 19, 2017.

**L. Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2017-13222 Filed 6-23-17; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Application To Participate in the IRS Acceptance Program

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

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

**SUMMARY:** The Internal Revenue Service (IRS), in accordance with the Paperwork Reduction Act of 1995 (PRA 95), provides the general public and Federal agencies with an opportunity to comment on continuing collections of information. This helps the IRS assess the impact of its information collection requirements and minimize the reporting burden on the public and helps the public understand the IRS's information collection requirements and provide the requested data in the desired format. The IRS is soliciting comments concerning Application to Participate in the IRS Acceptance Agent Program. Form 13551 is used to gather information to determine applicant's eligibility in the Acceptance Agent Program.

**DATES:** Written comments should be received on or before August 25, 2017 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. Requests for additional information or copies of the form and instructions should be directed to Martha R. Brinson, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington DC 20224, or through the Internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Application to Participate in the IRS Acceptance Agent Program.

*OMB Number:* 1545-1896.

*Form Number:* 13551.

*Abstract:* Form 13551 is used to gather information to determine applicant's eligibility in the Acceptance Agent Program.

*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:* Businesses or other for-profit organizations, not-for-profit institutions, and Federal, state, local or tribal government.

*Estimated Number of Respondents:* 12,825.

*Estimated Time per Respondent:* 30 minutes.

*Estimated Total Annual Burden Hours:* 6,413.

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