

not originally manufactured to conform to all applicable FMVSS (49 CFR 571) shall be refused admission into the United States unless NHTSA has decided that the motor vehicle is substantially similar to a motor vehicle originally manufactured for importation into and sale in the United States, certified under 49 U.S.C. 30115, and of the same model year as the model of the motor vehicle to be compared, and is capable of being readily altered to conform to all applicable FMVSS.

Petitions for eligibility decisions may be submitted by either manufacturers or importers who have registered with NHTSA pursuant to 49 CFR part 592. As specified in 49 CFR 593.7 *Processing of Petitions*, NHTSA publishes notice in the **Federal Register** of each petition that it receives, and affords interested persons an opportunity to comment on the petition. At the close of the comment period, NHTSA decides, on the basis of the petition and any comments that it has received, whether the vehicle is eligible for importation. The agency then publishes this decision in the **Federal Register**.

*II. Summary of Petition:* J.K. Technologies, LLC (JK), of Baltimore, Maryland (Registered Importer R-90-006) has petitioned NHTSA to decide whether nonconforming MY 2013 and 2014 Victory Hammer 8-Ball motorcycles are eligible for importation into the United States. The vehicles that JK believes are substantially similar are MY 2013 and 2014 Victory Hammer 8-Ball motorcycles manufactured for sale in the United States, and certified by their manufacturer as conforming to all applicable FMVSS.

The petitioner submitted information that it claimed it received from the manufacturer of the vehicles, Victory Motorcycles (Polaris Industries, Inc.) to demonstrate that non-U.S.-certified MY 2013 and 2014 Victory Hammer 8-Ball motorcycles, as originally manufactured, conform to many applicable FMVSS in the same manner as their U.S.-certified counterparts, or are capable of being readily altered to conform to those standards.

Specifically, the petitioner claims that the non-U.S.-certified MY 2013 and 2014 Victory Hammer 8-Ball motorcycles, as originally manufactured, conform to the following standards: FMVSS Nos. 106 *Brake Hoses*, 116 *Motor Vehicle Brake Fluids*, 119 *New Pneumatic Tires for Motor Vehicles with a GVWR of More than 4,536 Kilograms (10,000 Pounds) and Motorcycles*, 122 *Motorcycle Brake Systems*, and 205 *Glazing Materials*.

The petitioner also contends that the subject non-U.S. certified vehicles are

capable of being readily altered to meet the following standards in the manners indicated:

*Standard No. 108 Lamps, Reflective Devices, and Associated Equipment:* The headlamp must be replaced with the U.S.-model component. In addition, U.S.-model front and rear side mounted reflex reflectors, and a rear center mounted reflex reflector must be installed.

*Standard No. 111 Rearview Mirrors:* The mirror must be replaced with the U.S.-model part or etched to show any required labeling.

*Standard No. 120 Tire Selection and Rims and Motor Home/Recreation Vehicle Trailer Load Carrying Capacity Information for Motor Vehicles with a GVWR of More than 4,536 Kilograms (10,000 Pounds):* The petitioner states that their Registered Importer Certification Label, which must be affixed to the vehicle to satisfy the requirements of 49 CFR part 567, *Certification*, will include the necessary tire, rim, tire pressure and weight rating information.

*Standard No. 123 Motorcycle Controls and Displays:* The instrument cluster must be replaced with the U.S.-model part.

*III. Comments:* All comments received before the close of business on the closing date indicated above will be considered, and will be available for examination in the docket at the above addresses both before and after that date. To the extent possible, comments filed after the closing date will also be considered. Notice of final action on the petition will be published in the **Federal Register** pursuant to the authority indicated below.

**Authority:** 49 U.S.C. 30141(a)(1)(A), (a)(1)(B), and (b)(1); 49 CFR 593.7; delegation of authority at 49 CFR 1.95 and 501.8.

**Claudia Covell,**

*Acting Director, Office of Vehicle Safety Compliance.*

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**BILLING CODE 4910-59-P**

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple IRS 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 20, 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:* Employer's Annual Railroad Retirement Tax Return.

*OMB Control Number:* 1545-0001.

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

*Abstract:* Railroad employers are required to file an annual return to report employer and employee Railroad Retirement Tax Act (RRTA). Form CT-1 is used for this purpose. IRS uses the information to insure that the employer has paid the correct tax.

*Forms:* CT-1, CT1X.

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

*Estimated Total Annual Burden Hours:* 39,455.

*Title:* Form 637—Application for Registration For Certain Excise Tax Activities.

*OMB Control Number:* 1545-0014.

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

*Abstract:* Form 637 is used to apply for excise tax registration. The registration applies to a person required to be registered under IRC section 4101 for purposes of the federal excise tax on taxable fuel imposed by IRC 4041 and 4081; and to certain manufacturers or sellers and purchasers that must register under IRC 4222 to be exempt from the excise tax on taxable articles. The data

is used to determine if the applicant qualifies for exemption. Taxable fuel producers are required by IRC 4101 to register with the Service before incurring any tax liability.

*Form:* 637.

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

*Estimated Total Annual Burden*

*Hours:* 22,620.

*Title:* Form 1040-SS—U.S. Self-Employment Tax Return; Form 1040-PR—Planilla Para La Declaracion De La Contribucion Federal Sobre El Trabajo Por Cuenta Propia-Puerto Rico; and Anejo H-PR.

*OMB Control Number:* 1545-0090.

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

*Abstract:* Form 1040-SS (Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands) and 1040-PR (Puerto Rico) are used by self-employed individuals to figure and report self-employment tax under IRC chapter 2 of Subtitle A, and provide credit to the taxpayer's social security account. Anejo H-PR is used to compute household employment taxes. Form 1040-SS and Form 1040-PR are also used by bona-fide residents of Puerto Rico to claim the additional child tax credit.

*Forms:* 1040-SS, 1040-PR, Sch H (Form 1040-PR).

*Affected Public:* Individuals or Households.

*Estimated Total Annual Burden*

*Hours:* 2,847,448.

*Title:* Sales of Business Property.

*OMB Control Number:* 1545-0184.

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

*Abstract:* Form 4797 is used to report the details of gains and losses from the sale, exchange, involuntary conversion (from other than casualty or theft loss), or disposition of the following: Property used in your trade or business, depreciable or amortizable property, capital and non-capital (other than inventory) assets held in connection with the trade or business, or capital assets not reported on Schedule D. The form may also be used to compute the recapture amount under section 179 and 280F(b)(2) when the business use of the property decreases to 50 percent or below.

*Form:* 4797.

*Affected Public:* Individuals or Households.

*Estimated Total Annual Burden*

*Hours:* 16,454,750.

*Title:* Application for Determination of Employee Stock Ownership Plan.

*OMB Control Number:* 1545-0284.

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

*Abstract:* Form 5309 is used in conjunction with Form 5300 when applying for a determination letter as to a deferred compensation plan's qualification status under section 409 or 4975(e)(7) of the Internal Revenue Code. The information is used to determine whether the plan qualifies.

*Form:* 5309.

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

*Estimated Total Annual Burden*

*Hours:* 26,975.

*Title:* Credit for Increasing Research Activities.

*OMB Control Number:* 1545-0619.

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

*Abstract:* IRC section 38 allows a credit against income tax (determined under IRC section 41) for an increase in research activities in a trade or business. Form 6765 is used to figure and claim the credit for increasing research activities or to elect the reduced credit under section 280C. An individual, estate, trust, organization, or corporation claiming a credit for increasing research activities; or any S corporation, partnership, estate, or trust that allocates the credit to its shareholders, partners, or beneficiaries must complete this form and attach it to its income tax return. If you are a taxpayer that is not a partnership or S corporation, and your only source of this credit is from a partnership, S corporation, estate, or trust, you are not required to complete or file this form, with the following exception: You are a taxpayer that is an estate or trust and the credit can be allocated to beneficiaries.

*Form:* 6765.

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

*Estimated Total Annual Burden*

*Hours:* 285,281.

*Title:* Form 8027—Employers Annual Information Return of Tip Income and Allocated Tips; Form 8027-T—Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips.

*OMB Control Number:* 1545-0714.

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

*Abstract:* To help IRS in its examination of returns filed by tipped employees large food or beverage establishments are required to report annually information concerning food or beverage operations receipts, tips, reported by employees, and in certain

cases, the employer must allocate tips to certain employees.

*Form:* 8027-T.

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

*Estimated Total Annual Burden*

*Hours:* 488,161.

*Title:* T.D. 8043—Manufacturers Excise Taxes and Sporting Goods and Firearms and Other Administrative Provisions of Special Application to Manufacturers and Retailers Excise Taxes.

*OMB Control Number:* 1545-0723.

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

*Abstract:* This document covers regulations previously approved which revise and update the regulations on manufacturers excise taxes on sporting goods and firearms and other administrative provisions especially applicable to manufacturers and retailers excise taxes. The IRS requires information relating to the sale and use of specified articles be retained by persons claiming credits and refunds of tax. In addition, information must be reported to claimants by purchasers of those articles, and claimants must file claims with the IRS and supply supporting information with the claims. The information is necessary to verify that claims submitted are correct and that the claimants are entitled to receive a credit or refund of tax from the IRS.

*Form:* None.

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

*Estimated Total Annual Burden*

*Hours:* 475,000.

*Title:* Form 2678—Employer/Payer Appointment of Agent.

*OMB Control Number:* 1545-0748.

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

*Abstract:* 26 U.S.C. 3504 authorizes an employer to designate a fiduciary, agent, etc., to perform the same acts as required of employers for purposes of employment taxes. Form 2678 is used by an employer to notify the Director, Internal Revenue Service Center, of the appointment of an agent to pay wages on behalf of the employer. In addition, the completed form is an authorization to withhold and pay taxes via Form 941, Employer's Quarterly Federal Tax Return, for the employees involved.

*Form:* 2678.

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

*Estimated Total Annual Burden*

*Hours:* 13,731,200.

*Title:* Section 301.7245-3, Discharge of Liens; (TD 9410).

*OMB Control Number:* 1545–0854.

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

*Abstract:* The Internal Revenue Service needs this information in processing a request to sell property of a tax lien at a non-judicial sale. This information will be used to determine the amount, if any, to which the tax lien attaches.

*Forms:* 14497, 14498.

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

*Estimated Total Annual Burden Hours:* 767.

*Title:* Product Liability Losses and Accumulations for Product Liability Losses.

*OMB Control Number:* 1545–0863.

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

*Abstract:* Generally, a taxpayer who sustains a product liability loss must carry the loss back 10 years. However, a taxpayer may elect to have such loss treated as a regular net operating loss under section 172. If desired, such election is made by attaching a statement to the tax return. This statement will enable the IRS to monitor compliance with the statutory requirements.

*Form:* None.

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

*Estimated Total Annual Burden Hours:* 2,500.

*Title:* Continuation Coverage Requirements Applicable to Group Health Plans.

*OMB Control Number:* 1545–1581.

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

*Abstract:* The previously approved regulations require group health plans to provide notices to individuals who are entitled to elect COBRA (The Consolidated Omnibus Budget Reconciliation Act of 1985) continuation coverage of their election rights. Individuals who wish to obtain the benefits provided under the statute are required to provide plans notices in the cases of divorce from the covered employee, a dependent child's ceasing to be dependent under the terms of the plan, and disability. Most plans will require that elections of COBRA continuation coverage be made in writing. In cases where qualified beneficiaries are short by an insignificant amount in a payment made to the plan, the regulations require the plan to notify the qualified beneficiary if the plan does not wish to treat the tendered payment as full payment. If a

health care provider contacts a plan to confirm coverage of a qualified beneficiary, the regulations require that the plan disclose the qualified beneficiary's complete rights to coverage.

*Form:* None.

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

*Estimated Total Annual Burden Hours:* 404,640.

*Title:* TD 8851—Return Requirement for United States Persons Acquiring or Disposing of an Interest in a Foreign Partnership, or Whose Proportional Interest in a Foreign Partnership Changes.

*OMB Control Number:* 1545–1646.

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

*Abstract:* The previously approved regulations require group health plans to provide notices to individuals who are entitled to elect COBRA (The Consolidated Omnibus Budget Reconciliation Act of 1985) continuation coverage of their election rights. Individuals who wish to obtain the benefits provided under the statute are required to provide plans notices in the cases of divorce from the covered employee, a dependent child's ceasing to be dependent under the terms of the plan, and disability. Most plans will require that elections of COBRA continuation coverage be made in writing. In cases where qualified beneficiaries are short by an insignificant amount in a payment made to the plan, the regulations require the plan to notify the qualified beneficiary if the plan does not wish to treat the tendered payment as full payment. If a health care provider contacts a plan to confirm coverage of a qualified beneficiary, the regulations require that the plan disclose the qualified beneficiary's complete rights to coverage.

*Form:* None.

*Affected Public:* Businesses other for-profits.

*Estimated Total Annual Burden Hours:* 1.

*Title:* Amended Quarterly Federal Excise Tax Return.

*OMB Control Number:* 1545–1759.

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

*Abstract:* Form 720X is used to make adjustments to correct tax liabilities on form 720 filed for previous quarters. It can be filed by itself or it can be attached to any subsequent Form 720. Code section 6416(f) allows taxpayers to take a credit on a subsequent return

rather than filing a refund claim.

Creation of Form 720X is the result of a project to provide a uniform standard for trust fund accounting.

*Form:* 720X.

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

*Estimated Total Annual Burden Hours:* 152,460.

*Title:* Form 8302—Electronic Deposit of Tax Refund of \$1 Million or more.

*OMB Control Number:* 1545–1763.

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

*Abstract:* This form is used to request a electronic deposit of a tax refund of \$1 million or more directly into an account at any U.S. bank or other financial institution.

*Form:* 8302.

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

*Estimated Total Annual Burden Hours:* 1,729.

*Title:* T.D. 9171, New Markets Tax Credit.

*OMB Control Number:* 1545–1765.

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

*Abstract:* The previously approved regulations provide guidance for taxpayers claiming the new markets tax credit under section 45D of the Internal Revenue Code. The reporting requirements in the regulations require a qualified community development entity (CDE) to provide written notice to: (1) Any taxpayer who acquires an equity investment in the CDE at its original issue that the equity investment is a qualified equity investment entitling the taxpayer to claim the new markets tax credits; and (2) each holder of a qualified equity investment, including all prior holders of that investment that a recapture event has occurred. CDE's must comply with such reporting requirements to the Secretary as the Secretary may prescribe.

*Form:* None.

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

*Estimated Total Annual Burden Hours:* 210.

*Title:* Form 1041–N—U.S. Income Tax Return for Electing Alaska Native Settlement Trusts.

*OMB Control Number:* 1545–1776.

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

*Abstract:* An Alaska Native Settlement Trust (ANST) may elect under section 646 to have the special income tax treatment of that section apply to the trust and its beneficiaries. This one-time election is made by filing

Form 1041-N. Form 1041-N is used by the ANST to report its income, etc., and to compute and pay any income tax. Form 1041-N is also used for the special information reporting requirements that apply to ANSTs.

*Form:* 1041-N.

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

*Estimated Total Annual Burden Hours:* 793.

*Title:* Information Return of U.S. Persons With Respect To Foreign Disregarded Entities; and Transactions Between Foreign Disregarded Entity of a Foreign Tax Owner and the Filer.

*OMB Control Number:* 1545-1910.

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

*Abstract:* Form 8858 and Schedule M (Form 8858) are used by certain U.S. persons that own a foreign disregarded entity (FDE) directly or, in certain circumstances, indirectly or constructively. The form and schedules are used to satisfy the reporting requirements of sections 6011, 6012, 6031, and 6038, and related regulations.

*Form:* 8858, Sch M (F. 8858).

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

*Estimated Total Annual Burden Hours:* 733,000.

*Title:* TD 9605 (REG-155929-06)—Payout Requirements for Type III Supporting Organizations that are not Functionally Integrated.

*OMB Control Number:* 1545-2157.

*Type of Review:* Existing collection in use without an OMB control number.

*Abstract:* These regulations reflect changes to the law made by the Pension Protection Act of 2006. The regulations will affect Type III supporting organizations and their supported organizations. The collection of information in the final regulations is in § 1.509(a)-4(i)(2) and § 1.509(a)-4(i)(6)(v). The collection of information under § 1.509(a)-4(i)(2) flows from section 509(f)(1)(A) of the Internal Revenue Code (Code), which requires a Type III supporting organization to provide to each of its supported organizations such information as the Secretary may require to ensure that the Type III supporting organization is responsive to the needs or demands of its supported organization(s). The collection of information under § 1.509(a)-4(i)(6)(v) is required only if a Type III supporting organization that is not functionally integrated wishes for certain amounts set aside for a specific project to count toward the distribution requirement imposed by § 1.509(a)-4(i)(5)(ii). TD 9605 contains both final regulations and temporary regulations

regarding the requirements to qualify as a Type III supporting organization that is operated in connection with one or more supported organizations. The regulations reflect changes to the law made by the Pension Protection Act of 2006.

*Form:* None.

*Affected Public:* Not-for-profit institutions.

*Estimated Total Annual Burden Hours:* 23,988.

*Title:* REG-125592-10 (TD 9494), Affordable Care Act Internal Claims and Appeals and External review Disclosures.

*OMB Control Number:* 1545-2182.

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

*Abstract:* Previously approved, Section 2719 of the Public Health Service Act, incorporated into Code section 9815 by section 1563(f) of the Patient Protection and Affordable Care Act, Public Law 111-148, requires group health plans and issuers of group health insurance coverage, in connection with internal appeals of claims denials, to provide claimants free of charge with any evidence relied upon in deciding the appeal that was not relied on in making the initial denial of the claim. This is a third party disclosure requirement. Individuals appealing a denial of a claim should be able to respond to any new evidence the plan or issuer relies on in the appeal, and this disclosure requirement is essential so that the claimant knows of the new evidence.

*Form:* None.

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

*Estimated Total Annual Burden Hours:* 2,271.

*Title:* ABLE Account Contribution Information and Distributions from ABLE Accounts.

*OMB Control Number:* 1545-2262.

*Type of Review:* Reinstatement without change of a previously approved collection.

*Abstract:* These forms will be used to report the contributions of Achieving a Better Life Experience (ABLE) accounts under IRC 529A.

Any State or its agency or instrumentality that establishes and maintains a qualified ABLE program must file a Form 1099-QA (Distributions From ABLE Accounts), and/or establishes and maintains a qualified ABLE program must file (for each ABLE account), a Form 5498-QA (ABLE Account Contribution Information) with the Internal Revenue Service. IRS uses the information to verify compliance with the reporting

rules and to verify that the recipient has included the proper amount of income on his or her income tax return.

*Forms:* 549-QA, 1099-QA.

*Affected Public:* State, Local, and Tribal Governments.

*Estimated Total Annual Burden Hours:* 3,600.

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

Dated: March 16, 2018.

**Jennifer P. Quintana,**

*Treasury PRA Clearance Officer.*

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**BILLING CODE 4830-01-P**

## U.S.-CHINA ECONOMIC AND SECURITY REVIEW COMMISSION

### Notice of Open Public Hearing

**AGENCY:** U.S.-China Economic and Security Review Commission

**ACTION:** Notice of open public hearing.

**SUMMARY:** Notice is hereby given of the following hearing of the U.S.-China Economic and Security Review Commission.

The Commission is mandated by Congress to investigate, assess, and report to Congress annually on “the national security implications of the economic relationship between the United States and the People’s Republic of China.” Pursuant to this mandate, the Commission will hold a public hearing in Washington, DC on April 5, 2018 on “China’s Relations with U.S. Allies and Partners in Europe and the Asia Pacific.”

**DATES:** The hearing is scheduled for Thursday, April 5, 2018 from 9:00 a.m. to 3:20 p.m.

**ADDRESSES:** 419 Dirksen Senate Office Building, Washington, DC. A detailed agenda for the hearing will be posted on the Commission’s website at [www.uscc.gov](http://www.uscc.gov). Also, please check the Commission’s website for possible changes to the hearing schedule. *Reservations are not required to attend the hearing.*

**FOR FURTHER INFORMATION CONTACT:** Any member of the public seeking further information concerning the hearing should contact Leslie Tisdale, 444 North Capitol Street NW, Suite 602, Washington, DC 20001; telephone: 202-624-1496, or via email at [ltisdale@uscc.gov](mailto:ltisdale@uscc.gov). *Reservations are not required to attend the hearing.*

### SUPPLEMENTARY INFORMATION:

*Background:* This is the fourth public hearing the Commission will hold during its 2018 report cycle. This hearing will explore Beijing’s objectives