

customers and stakeholders. It will also allow feedback to contribute directly to the improvement of program management. Feedback or information collected under this generic clearance will provide useful information, but it will not yield data that can be generalized to the overall population.

The Department will submit a collection for approval under this generic clearance if it meets the following conditions:

- The collections are voluntary.
- The collections are low-burden for respondents (based on considerations of total burden hours, total number of respondents, or burden-hours per respondent) and are low-cost for both the respondents and the Federal Government.

- The collections are noncontroversial and do not raise issues of concern to other Federal agencies.

- Any collection is targeted to the solicitation of opinions from respondents who have experience with the program or may have experience with the program in the near future.

- Personally identifiable information (PII) is collected only to the extent necessary and is not retained.

- Information gathered is intended to be used only internally for general service improvement and program management purposes and is not intended for release outside of the Department (if released, the Department must indicate the qualitative nature of the information).

This type of generic clearance for qualitative information will not be used for quantitative information collections that are designed to yield reliably actionable results, such as monitoring trends over time or documenting program performance. Such data uses require more rigorous designs that address: The target population to which generalizations will be made, the sampling frame, the sample design (including stratification and clustering), the precision requirements or power calculations that justify the proposed sample size, the expected response rate, methods for assessing potential nonresponse bias, the protocols for data collection, and any testing procedures that were or will be undertaken prior to fielding the study. Depending on the degree of influence the results are likely to have, such collections may still be eligible for submission for other generic mechanisms that are designed to yield quantitative results.

*Type of Review:* New.

*Affected Public:* Individuals and households, businesses and organizations, State, Local or Tribal Governments.

*Estimated Number of Respondents:* 6,000.

*Estimated Annual Responses:* 2,000.

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

*Frequency:* One-time requirement.

Issued in Washington, DC, on February 27, 2018.

**Habib Azarsina,**

*OST Privacy & PRA Officer, Office of the Chief Information Officer.*

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**BILLING CODE 4910-9X-P**

## DEPARTMENT OF TREASURY

### Internal Revenue Service

#### Electronic Tax Administration Advisory Committee (ETAAC)

**AGENCY:** Internal Revenue Service, Department of Treasury.

**ACTION:** Notice.

**SUMMARY:** The charter for the Electronic Tax Administration Advisory Committee (ETAAC) was renewed on February 27, 2018, in accordance with the Federal Advisory Committee Act (FACA).

**FOR FURTHER INFORMATION CONTACT:** Michael Deneroff at (202) 317-6851, or send an email to [publicliaison@irs.gov](mailto:publicliaison@irs.gov).

**SUPPLEMENTARY INFORMATION:** Notice is hereby given that the charter for the Electronic Tax Administration Advisory Committee (ETAAC) was renewed on February 27, 2018, in accordance with the Federal Advisory Committee Act (FACA), 5 U.S.C., App. 2.

The establishment and operation of the Electronic Tax Administration Advisory Committee (ETAAC) is required by the Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA 98), Title II, Section 2001(b)(2).

The purpose of the ETAAC is to provide continued input into the development and implementation of the IRS organizational strategy for electronic tax administration. The ETAAC will provide an organized public forum for discussion of electronic tax administration issues such as prevention of identity theft and refund fraud in support of the overriding goal that paperless filing should be the preferred and most convenient method of filing tax and information returns. The ETAAC members will convey the public's perceptions of IRS electronic tax administration activities, offer constructive observations about current or proposed policies, programs and procedures, and suggest improvements.

Dated: February 28, 2018.

**John Lipold,**

*ETAAC Designated Federal Official.*

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**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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning guidance necessary to facilitate business electronic filing under section 1561, guidance necessary to facilitate business electronic filing and reduction, guidance necessary to facilitate business election filing; finalization of controlled group qualification rules, and limitations on the importation of net built-in Losses.

**DATES:** Written comments should be received on or before May 7, 2018 to be assured of consideration.

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

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be directed to Sara Covington, (202) 317-6038, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Sara.L.Covington@irs.gov](mailto:Sara.L.Covington@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* T.D. 9304—Guidance Necessary to Facilitate Business Electronic Filing Under Section 1561, T.D. 9329—Guidance Necessary to Facilitate Business Electronic Filing and Burden Reduction, T.D. 9451—Guidance Necessary to Facilitate Business Election Filing; Finalization of Controlled Group Qualification Rules and T.D. 9759—Limitations on the Importation of Net Built-In Losses.

*OMB Number:* 1545-2019.

*Regulation Project Numbers:* TD 9304 (REG-161919-05), TD 9329 (REG134317-05), TD 9451 (REG-