

*Frequency:* One information set to retain per year for each respondent.

4. Requires that each large U.S. carrier display on its Web site, at a point before the consumer selects a flight for purchase, the following information for each listed flight regarding its on-time performance during the last reported month: The percentage of arrivals that were on time (within 15 minutes of scheduled arrival time), the percentage of arrivals that were more than 30 minutes late (with special highlighting if the flight was more than 30 minutes late more than 50 percent of the time), and the percentage of flight cancellations if the flight is cancelled more than 5% of the time. In addition, a marketing/reporting carrier display delay data for its non-reporting code-share carrier(s). (234.11)

*Title:* Displaying On-time performance Information on Carrier Web site.

*Respondents:* Currently every U.S. carrier that accounts for at least one percent of scheduled passenger revenue and maintains a Web site.<sup>1</sup>

*Number of Respondents:* 12 carriers.

*Estimated Annual Burden on Respondents:* 2 hours per month (24 hours) to cover both updates of a carrier's own delay data and updates of code-share delay data.

*Estimated Total Annual Burden:* No more than 288 hours (17,280 minutes) a year for all respondents. The estimate was calculated by multiplying the total number of hours per carrier per year for management of data links (24) by the number of covered carriers (12).

*Frequency:* Updating information for each flight listed on Web site 12 times per year (1 time per month) for each respondent (for both own carrier delay data and code-share delay data).

5. Requirement that certain carriers report tarmac delay data for tarmac delays exceeding 3 hours to the Department on a monthly basis. (244.2)

*Title:* Reporting Tarmac Delay Data for Tarmac Delays Exceeding 3 Hours

*Respondents:* U.S. carriers that operate scheduled passenger service or public charter service using any aircraft with a designed seating capacity of 30 or more seats, and foreign air carriers that operate scheduled passenger service to and from the United States

<sup>1</sup> On January 1, 2018, covered carriers (*i.e.* "reporting carriers") will include air carriers that operate scheduled passenger service that accounts for at least 0.5 percent and less than 1.0 percent of domestic scheduled passenger revenue and that market flights directly to consumers via a Web site. The requirement will be included as part of this reinstated OMB Control Number. However, the requirement will not impact newly reporting carriers that do not maintain a Web site that displays flight schedules.

using any aircraft with a designed seating capacity of 30 or more seats. To be covered, the tarmac delay must have occurred at a U.S. large hub, medium hub, small hub or non-hub airport.

*Number of Respondents:* 61 U.S. and 70 foreign carriers.

*Estimated Annual Burden on Respondents:* 0.0 to 22.0 hours per U.S. respondent (the latter if 44 three-hour plus tarmac delays must be reported) and 0.0 to 4 hours per foreign respondent (the latter if 8 three-hour plus tarmac delays must be reported). This is estimating that each report takes 30 minutes to submit.

*Estimated Total Annual Burden:* 106 hours (6,360 minutes) for all respondents.

*Frequency:* One information set to submit per incident for each respondent that experiences a tarmac delay of 3 hours or more (212 three-hour plus tarmac delay reports total were submitted in CY16 to the Bureau of Transportation Statistics).

We invite comments on (a) whether the collection of information is necessary for the proper performance of the functions of the Department, including whether the information will have practical utility; (b) the accuracy of the Department's estimate of the burden of the proposed information collection; (c) ways to enhance the quality, utility and clarity of the information to be collected; and (d) ways to minimize the burden of the collection of information on respondents, including the use of automated collection techniques or other forms of information technology. All responses to this notice will be summarized and included in the request for OMB approval. All comments will also become a matter of public record on the docket.

Issued this 9th day of May, 2017, at Washington, DC.

**Blane Workie,**

*Assistant General Counsel for Aviation Enforcement and Proceedings.*

[FR Doc. 2017-10344 Filed 5-19-17; 8:45 am]

**BILLING CODE 4910-9X-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 request(s) 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 the collection(s) listed below.

**DATES:** Comments should be received on or before June 21, 2017 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 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:* Form 2032—Contract Coverage Under Title II of the Social Security Act.

*OMB Control Number:* 1545-0137.

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

*Abstract:* U.S. citizens and resident aliens employed abroad by foreign affiliates of American employers are exempt from social security taxes. Under Internal Revenue Code section 3121(1), American employers may file an agreement on Form 2032 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 2032 to cover additional foreign affiliates as an amendment to their original agreement.

*Form:* 2032.

*Affected Public:* Individuals or Households.

*Estimated Total Annual Burden Hours:* 158.

*Title:* Form 4562—Depreciation and Amortization (Including Information on Listed Property).

*OMB Control Number:* 1545-0172.

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

*Abstract:* Taxpayers use Form 4562 to claim a deduction for depreciation and/ or amortization; make a section 179

election to expense depreciable assets; and answer questions regarding the use of automobiles and other listed property to substantiate the business use under section 274(d).

*Form:* 4562.

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

*Estimated Total Annual Burden Hours:* 488,368,447.

*Title:* Application for Reward for Original Information.

*OMB Control Number:* 1545-0409.

*Type of Review:* Form 211 is the official application form used by persons requesting rewards for submitting information concerning alleged violations of the tax laws by other persons. Such rewards are authorized by Internal Revenue Code Section 7623. The data is used to determine and pay rewards to those persons who voluntarily submit information.

*Form:* 211.

*Affected Public:* Individuals or Households.

*Estimated Total Annual Burden Hours:* 15,000.

*Title:* 26 CFR 31.6001-1 Records in general; 26 CFR 31.6001-2 Additional Records under FICA; 26 CFR 31.6001-3, Additional records under Railroad Retirement Tax Act; 26 CFR 31.6001-5 Additional records.

*OMB Control Number:* 1545-0798.

*Type of Review:* IRC section 6001 requires, in part, that every person liable for tax, or for the collection of that tax keep such records and comply with such rules and regulations as the Secretary may from time to time prescribe. 26 CFR 31.6001 has special application to employment taxes. These records are needed to ensure compliance with the Code.

*Form:* None.

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

*Estimated Total Annual Burden Hours:* 30,275,950.

*Title:* TD 8556 (Final)—Computation and Characterization of Income and Earnings and Profits Under the Dollar Approximate Separate Transactions Method of Accounting (DASTM).

*OMB Control Number:* 1545-1051.

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

*Abstract:* For taxable years after the final regulations are effective, taxpayers operating in hyperinflationary currencies must use the U.S. dollar as their functional currency and compute income using the dollar approximate separate transactions method (DASTM). Small taxpayers may elect an alternate

method by which to compute income or loss. For prior taxable years in which income was computed using the profit and loss method, taxpayers may elect to recompute their income using DASTM.

*Form:* None.

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

*Estimated Total Annual Burden Hours:* 1,000.

*Title:* Application for Extension of Time to File Information Returns.

*OMB Control Number:* 1545-1081.

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

*Abstract:* Form 8809 is used to request an extension of time to file Forms W-2, W-2G, 1042-S, 1094-C, 1095, 1097, 1098, 1099, 3921, 3922, 5498, and 8027. The IRS reviews the information contained on the form to determine whether an extension should be granted.

*Form:* 8809.

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

*Estimated Total Annual Burden Hours:* 237,000.

*Title:* PS-19-92 (TD 9420-Final) Carryover Allocations and Other Rules Relating to the Low-Income Housing Credit.

*OMB Control Number:* 1545-1102.

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

*Abstract:* This document contains final regulations that amend the utility allowances regulations concerning the low-income housing tax credit. The final regulations update the utility allowance regulations to provide new options for estimating tenant utility costs. The final regulations affect owners of low-income housing projects who claim the credit, the tenants in those low-income housing projects, and the State and local housing credit agencies that administer the credit.

*Form:* None.

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

*Estimated Total Annual Burden Hours:* 4,008.

*Title:* Capitalization of Interest.

*OMB Control Number:* 1545-1265.

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

*Abstract:* The regulations require taxpayers to maintain contemporaneous written records of estimates, to file a ruling request to segregate activities in applying the interest capitalization rules, and to request the consent of the Commissioner to change their methods of accounting for the capitalization of interest.

*Form:* None.

*Affected Public:* Individuals or Households.

*Estimated Total Annual Burden Hours:* 116,767.

*Title:* Collection of Qualitative Feedback on Agency Service Delivery.

*OMB Control Number:* 1545-2256.

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

*Abstract:* This collection of information is necessary to enable the Agency to garner customer and stakeholder feedback in an efficient, timely manner, in accordance with our commitment to improving service delivery. The information collected from our customers and stakeholders will help ensure that users have an effective, efficient, and satisfying experience with the Agency's programs.

*Form:* None.

*Affected Public:* Individuals or Households.

*Estimated Total Annual Burden Hours:* 266,680.

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

Dated: May 17, 2017.

**Jennifer P. Leonard,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2017-10359 Filed 5-19-17; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-NEW]

### Agency Information Collection Activity: Study on Provision of Interments in Veterans' Cemeteries During Weekends

**AGENCY:** National Cemetery Administration, Department of Veterans Affairs.

**ACTION:** Emergency Clearance Notification.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995, the Department of Veterans Affairs (VA) is providing notice of its agency request for emergency clearance for the "Study on Provision of Interments in Veterans' Cemeteries during Weekends" under the National Cemetery Administration (NCA). In response to the requirements of Public Law 114-315, enacted December 16, 2016, it is a requirement to conduct a study of interest in initiating a weekend burial option in VA national cemeteries. Specifically, Section 304 calls for the study on provision of interments to include consultation with interested agencies and members of the public.