

Activity	Number of respondents	Frequency of response	Average time (minutes)	Annual hour burden
Survey Completion .....	20,000	1	15	5,000
Total .....	.....	.....	.....	5,333.33
<b>TY2018 Taxpayer Compliance Burden Survey Pre-Work (Conducted in 2017)**</b>				
Answering screener questions .....	64	1	3	3.2
Participating in the focus group .....	32	1	90	48
Answering screener questions .....	40	1	3	2
Participating in the focus group .....	20	1	60	20
Total .....	.....	.....	.....	73.20
<b>CY2018 Business Compliance Burden Survey</b>				
Reading prenote & reminder postcards .....	25,000	1	1	416.67
Survey Completion .....	25,000	1	20	8,333.33
Total .....	.....	.....	.....	8,750
<b>TY2018 Individual Taxpayer Burden Survey</b>				
Reading prenote & reminder postcards .....	20,000	1	1	333.33
Survey Completion .....	20,000	1	15	5,000
Total .....	.....	.....	.....	5,333.33
<b>CY2018 Taxpayer Compliance Burden Survey</b>				
Reading prenote & reminder postcards .....	13,000	1	1	216.67
Survey Completion .....	13,000	1	15	3,250
Total .....	.....	.....	.....	3,466.67

The annual burden cost to respondents is estimated to total \$336,038 (14,083.33 hours × \$23.86) for 2016, \$70,811 (29,497.53 hours × \$23.86) for 2017, and \$418,743,968 (17,5500 hours × \$23.86) for 2018. This estimate is derived using \$23.86, the May 2016 average wage rate from the Bureau of Labor and Statistics Occupational Employment Statistics Survey.

\* The TY2017 Trust and Estate Income Tax Burden Survey will be the first attempt to collect information from this taxpayer segment. To better inform the survey efforts and to ensure adequate feedback from relevant survey strata during the cognitive testing phase, we are requesting burden hours to conduct focus groups to inform survey instrument design and additional respondents for testing the draft survey instrument.

\*\* This work will be conducted as part of the CY2018 Taxpayer Compliance Burden Survey data collection, but it will occur in 2017.

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 our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments will become a matter of public record. Please do not include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether the collection of information is necessary for the proper performance of

the agency's functions, including whether the information has 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 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 the requested information.

Approved: November 28, 2017.

**L. Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2017-26117 Filed 12-4-17; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Information 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. IRS is soliciting comments concerning Automatic Contribution Arrangements.

**DATES:** Written comments should be received on or before February 5, 2018 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.

**FOR FURTHER INFORMATION CONTACT:**

Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form number, reporting or recordkeeping requirement number, and OMB number (if any) in your comment. Requests for additional information, or copies of the information collection and instructions, or copies of any comments received, contact Elaine Christophe, at (202) 317-5745, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at [Elaine.H.Christophe@irs.gov](mailto:Elaine.H.Christophe@irs.gov).

**SUPPLEMENTARY INFORMATION:** The IRS is seeking comments concerning the following forms, and reporting and recordkeeping requirements:

*Title:* Automatic Contribution Arrangements.

*OMB Number:* 1545-2135.

*Regulation Project Number:* TD 9447.

*Abstract:* This regulation provides guidance on how a qualified cash or deferred arrangement can become a qualified automatic contribution arrangement and avoid the ADP test of section 401(k)(3)(A)(ii). The regulation also provides guidance on how an automatic contribution arrangement can permit an employee to make withdrawals from an eligible automatic contribution arrangement that he did not wish to have the employer make.

*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:* 30,000.

*Estimated Time per Respondent:* 60 minutes.

*Estimated Total Annual Burden Hours:* 30,000.

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 our

request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments will become a matter of public record. Please do not include any confidential or inappropriate material in your comments.

*We invite comments on:* (a) Whether the collection of information is necessary for the proper performance of the agency's functions, including whether the information has 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 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 the requested information.

Approved: November 28, 2017.

**L. Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2017-26179 Filed 12-4-17; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8302

**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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 8302, Electronic Deposit of Tax Refund of \$1 Million or More.

**DATES:** Written comments should be received on or before February 5, 2018 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.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the form and instructions should be directed to Sara Covington, at (202) 317-6038, at 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:* Electronic Deposit of Tax Refund of \$1 Million or More.

*OMB Number:* 1545-1763.

*Form Number:* 8302.

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

*Current Actions:* There are no changes being made to Form 8302 at this time.

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

*Affected Public:* Business or other for-profit organizations, individuals or households.

*Estimated Number of Respondents:* 584.

*Estimated Time per Respondent:* 2.96 hours.

*Estimated Total Annual Burden Hours:* 1729.

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.