

161919-05) and TD 9759 (REG-161948-05).

Abstract: TD 9304, regulations provide guidance to taxpayers regarding how to allocate the amounts of tax benefit items under section 1561(a) amongst the component members of a controlled group of corporations which have an apportionment plan in effect. TD 9329, contains final regulations that simplify, clarify, or eliminate reporting burdens and also eliminate regulatory impediments to the electronic filing of certain statements that taxpayers are required to include on or with their Federal income tax returns. TD 9451, provides guidance to taxpayers for determining which corporations are included in a controlled group of corporations. TD 9759, provide guidance for preventing the importation of loss when a corporation that is subject to U.S. income tax acquires loss property tax-free in certain transactions and the loss in the acquired property accrued outside the U.S. tax system by requiring the bases of the assets received to be equal to value.

Current Actions: There are no changes to these existing regulations.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 375,000.

Estimated Time per Respondent: 1 hr., 40 minutes.

Estimated Total Annual Burden Hours: 262,500.

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: February 28, 2018.

Laurie Brimmer,

Senior Tax Analyst.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8453-FE, Form 8453-EMP, 8879-F and Form 8879-EMP

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 Form 8453-FE, U.S. Estate or Trust Declaration and Signature for an IRS e-file Return; Form 8453-EMP, Employment Tax Declaration for an IRS e-file Return; 8879-F, IRS e-file Signature Authorization for Form 1041 and Form 8879-EMP, IRS e-file Signature Authorization for Forms 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, and 945.

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 form and instructions 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.

SUPPLEMENTARY INFORMATION:

Title: U.S. Estate of Trust Income Tax Declaration and Signature for Electronic and Magnetic Media Filing.

OMB Number: 1545-0967.

Form Number: 8453-FE.

Abstract: Form 8453-FE is used to authenticate the electronic Form 1041, U.S. Income Tax Return for Estates and Trusts, authorize the electronic filer to transmit via a third-party transmitter, and authorize an electronic fund withdrawal for payment of federal taxes owed.

Estimated Number of Respondents: 2,150,000.

Estimated Time per Response: 3 hours, 5 minutes.

Estimated Total Annual Burden Hours: 6,622,000.

Title: Employment Tax Declaration for an IRS e-file Return.

OMB Number: 1545-0967.

Form Numbers: 8453-EMP.

Abstract: Form 8453-EMP will be used to authenticate an electronic employment tax form, authorize the electronic return originator (ERO), if any, to transmit via a third-party transmitter; authorize the intermediate service provider (ISP) to transmit via a third-party transmitter if filed online (not using an ERO), and provide the taxpayer's consent to authorize an electronic funds withdrawal for payment of federal taxes owed.

Estimated Number of Respondents: 8,538,400.

Estimated Time per Response: 2 hours, 23 minutes.

Estimated Total Annual Burden Hours: 20,406,776.

Title: IRS e-file Signature Authorization for Forms 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, and 945.

OMB Number: 1545-0967.

Form Number: 8879-EMP.

Abstract: Form 8879-EMP is used if a taxpayer and the electronic return originator (ERO) want to use a personal identification number (PIN) to electronically sign an electronic employment tax return. It is also used to authorize an electronic funds withdrawal, enable an ERO to file and sign electronically.

Estimated Number of Respondents: 8,538,400.

Estimated Time per Response: 2 hours, 53 minutes.

Estimated Total Annual Burden Hours: 24,590,592.

Title: IRS e-file Signature Authorization for Form 1041.

OMB Number: 1545-0967.

Form Number: 8879-F.

Abstract: Form 8879-F is used by an electronic return originator (ERO) when the fiduciary wants to use a personal identification number (PIN) to electronically sign an estate's or trust's

electronic income tax return, and if applicable consent to electronic funds withdrawal.

Estimated Number of Respondents: 1,774,081.

Estimated Time per Response: 1 hour, 13 minutes.

Estimated Total Annual Burden Hours: 2,164,379.

Current Actions: There are no changes to the Forms (8453–FE, 8453–EMP, 8879–EMP and 8879–F) in this collection.

Type of Review: Extension of a previously approved collection.

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

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: February 26, 2018.

Laurie Brimmer,

Senior Tax Analyst.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Advisory Group to the Commissioner of Internal Revenue; Charter Renewal

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: The Charter for the Taxpayer Advocacy Panel Committee (TAP), has

been renewed for a two-year period beginning February 27, 2018.

FOR FURTHER INFORMATION CONTACT:

Ms. Terrie English, Taxpayer Advocacy Panel Director, at (214) 413–6522 or TaxpayerAdvocacyPanel@irs.gov.

SUPPLEMENTARY INFORMATION: Notice is hereby given under section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988), and with the approval of the Secretary of the Treasury to announce the charter renewal for the Taxpayer Advocacy Panel Committee (TAP). The TAP purpose is to provide a taxpayer perspective to the Internal Revenue Service (IRS) on critical tax administrative programs. The TAP shall provide listening opportunities for taxpayers to independently identify suggestions or comments to improve IRS customer service through grass roots outreach efforts, and have direct access to elevate improvement recommendations to the appropriate operating divisions. The TAP shall also serve as a focus group to provide suggestions and/or recommendations directly to IRS management on IRS strategic initiatives.

Dated: March 1, 2018.

Antoinette Ross,

Acting Director, Taxpayer Advocacy Panel.

[FR Doc. 2018–04548 Filed 3–5–18; 8:45 am]

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