

*Respondents:* Small passenger vessel owners who desire to operate in the coastwise trade.

*Affected Public:* Business or other for Profit.

*Estimated Number of Respondents:* 138.

*Estimated Number of Responses:* 138.  
*Estimated Hours per Response:* 1 hour.

*Annual Estimated Total Annual Burden Hours:* 138.

*Frequency of Response:* Annually.

**Authority:** The Paperwork Reduction Act of 1995; 44 U.S.C. Chapter 35, as amended; and 49 CFR 1.93. \* \* \*

By Order of the Maritime Administrator.

Dated: November 30, 2017.

**T. Mitchell Hudson, Jr.,**

*Secretary, Maritime Administration.*

[FR Doc. 2017-26173 Filed 12-4-17; 8:45 am]

**BILLING CODE 4910-81-P**

## DEPARTMENT OF TRANSPORTATION

### Maritime Administration

[Docket No. DOT-MARAD 2017-0192]

#### **Request for Comments on the Renewal of a Previously Approved Information Collection: Procedures for Determining Vessel Services Categories for Purposes of the Cargo Preference Act**

**AGENCY:** Maritime Administration, DOT.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Maritime Administration (MARAD) invites public comments on our intention to request the Office of Management and Budget (OMB) approval to renew an information collection. The information to be collected will be used by the Maritime Administration to create a list of Vessel Self-Designations and determine whether the Agency agrees or disagrees with a vessel owner's designation of a vessel. It will use data submitted with re-designation requests to determine whether or not a vessel should be re-designated into a different service category. We are required to publish this notice in the **Federal Register** by the Paperwork Reduction Act of 1995.

**DATES:** Comments must be submitted on or before February 5, 2018.

**ADDRESSES:** You may submit comments [identified by Docket No. DOT-MARAD-2017-0192] through one of the following methods:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Search using the above DOT docket number and follow the online instructions for submitting comments.

- *Fax:* 1-202-493-2251.

- *Mail or Hand Delivery:* Docket Management Facility, U.S. Department of Transportation, 1200 New Jersey Avenue SE., West Building, Room W12-140, Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except on Federal holidays.

Comments are invited on: (a) Whether the proposed collection of information is necessary for the Department's performance; (b) the accuracy of the estimated burden; (c) ways for the Department to enhance the quality, utility and clarity of the information collection; and (d) ways that the burden could be minimized without reducing the quality of the collected information. The agency will summarize and/or include your comments in the request for OMB's clearance of this information collection.

**FOR FURTHER INFORMATION CONTACT:** Jan Downing, 202-366-0783, Office of Cargo and Commercial Sealift, Maritime Administration, U.S. Department of Transportation, 1200 New Jersey Avenue SE., Room W23-308, Washington, DC 20590.

#### **SUPPLEMENTARY INFORMATION:**

*Title:* Procedures for Determining Vessel Services Categories for Purposes of the Cargo Preference Act.

*OMB Control Number:* 2133-0540.

*Type of Request:* Renewal of a Previously Approved Information Collection.

*Abstract:* The purpose is to provide information to be used in the designation of service categories of individual vessels for purposes of compliance with the Cargo Preference Act under a Memorandum of Understanding entered into by the U.S. Department of Agriculture, U.S. Agency for International Development, and the Maritime Administration. MARAD will use the data submitted by vessel operators to create a list of Vessel Self-Designations and determine whether MARAD agrees or disagrees with a vessel owner's designation of a vessel.

*Respondents:* Owners or operators of U.S.-registered vessels and foreign-registered vessels.

*Affected Public:* Owners or operators of U.S.-registered vessels and foreign-registered vessels.

*Estimated Number of Respondents:* 200.

*Estimated Number of Responses:* 200.

*Estimated Hours per Response:* 0.25.

*Annual Estimated Total Annual*

*Burden Hours:* 50.

*Frequency of Response:* Annually.

**Authority:** The Paperwork Reduction Act of 1995; 44 U.S.C. Chapter 35, as amended; and 49 CFR 1.93. \* \* \*

By Order of the Maritime Administrator.

Dated: November 30, 2017.

**T. Mitchell Hudson, Jr.,**

*Secretary, Maritime Administration.*

[FR Doc. 2017-26170 Filed 12-4-17; 8:45 am]

**BILLING CODE 4910-81-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 Payout Requirements for Type III Supporting Organizations that are not Functionally Integrated.

**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 record-keeping 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 record-keeping requirements:

*Title:* Payout Requirements for Type III Supporting Organizations that are not Functionally Integrated

*OMB Number:* 1545-2157.

*Form Number:* TD 9605 (REG-155929-06).

*Abstract:* This document 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. The regulations will affect Type III supporting organizations and their supported organizations.

**Current Actions:** This information collection is being updated with TD 9605. The paperwork burden previously approved by OMB is also being updated.

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

**Affected Public:** Not-for-profit institutions, State, Local or Tribal Governments.

**Estimated Number of Respondents:** 11,994.

**Estimated Time per Respondent:** 2 hours.

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

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 29, 2017.

**L. Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2017-26115 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 the IRS Taxpayer Burden Surveys

**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. The IRS is soliciting comments concerning the 2016, 2017 and 2018 IRS Taxpayer Burden Surveys.

**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, or at [Elaine.H.Christophe@irs.gov](mailto:Elaine.H.Christophe@irs.gov).

**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 record-keeping 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:

**Title:** IRS Taxpayer Burden Surveys.

**OMB Number:** 1545-2212.

**Form Number:** CS-11-276.

**Abstract:** Each year, individual taxpayers in the United States submit more than 140 million tax returns to the Internal Revenue Service (IRS). The IRS uses the information in these returns, recorded on roughly one hundred distinct forms and supporting schedules, to administer a tax system whose rules span thousands of pages. Managing such a complex and broad-

based tax system is costly but represents only a fraction of the total burden of the tax system. Equally, if not more burdensome, is the time and out-of-pocket expenses that taxpayers spend in order to comply with tax laws and regulations.

The IRS has conducted prior surveys of individual taxpayers in 1984 (OMB 1545-0802), 1999 (OMB 1545-1688), 2000 (W&I taxpayers OMB 1545-1688, Self-employed taxpayers OMB 1545-1740), 2007 (OMB 1545-1349), 2010 through 2015 (this OMB Control Number). CY2010 and CY2014 Taxpayer Compliance Burden Surveys were conducted under this OMB Control Number.

The IRS has conducted Business Taxpayer Burden Survey for TY2009 (OMB 1545-1432) and TY2012 (this OMB Control Number). The IRS also conducted the TY2010 Tax Exempt Organization Burden Survey, and the CY2014 Business Compliance Burden Survey under this OMB Control Number.

The purpose of the taxpayer burden surveys is to gather data that will be used to update and expand the IRS Taxpayer Burden Model, a robust predictive model based on an improved burden estimation methodology. Information gathered by the surveys is not available in the administrative tax return data, so survey data are a critical input to the model.

The critical items on the surveys concern respondents' time and cost burden estimates for complying with tax filing requirement (or resolving a post-filing issue in the case of the Individual and Business Taxpayer Compliance Surveys). Additional items on the survey will serve as contextualizing variables for interpretation of the burden items. These items include information regarding tax preparation methods and activities, tax-related recordkeeping, gathering materials, learning about tax law, using IRS and/or non-IRS taxpayer services, and tax form completion.

Changes in tax regulations, tax administration, tax preparation methods, and taxpayer behavior continue to alter the amount and distribution of taxpayer burden. Data from updated surveys will better reflect the current tax rules and regulations, the increased usage of tax preparation software, increased efficiency of such software, changes in tax preparation regulations, the increased use of electronic filing, the behavioral response of taxpayers to the tax system, the changing use of services, both IRS and external, and related information collection needs.