Last name	First name	Middle name/initials
WILLIAMS	KATHARINA	ESTELL PATRICIA
WILLIAMS	TINA	WATTS
WILLIAMSON		WAYNE
WILLIS		
WILLIS		KENT
WILLMOTT		
WILSON		HAMANN
WILSON		ROBERTSON
WILSON	-	
WILSON		ELIZABETH
WINEGARTEN		RUTH
WINGFIELD		
WINSLADE	PAUL	ELLIOTT
WINTER		
WIRTH	CHRISTIAN	NIKLAUS
WOLCOUGH	VICTORIA	WENDELL
WOLF		EVA
WOLFE		ROSEMARY SARA
WONG		TULSA
WONG		NUI AMY
WONG		
WOOD		
WOOD		SUSAN
WOODFORD-HOLLICK		
WOODRUFF		ARTHUR
WOODWORTH		RENNEE
WOU	CONSTANCE	CHEN-HWA
WRIGHT	ALISON	GRACE
WRIGHT	TIMOTHY	JAMES
WRINKLE		ERIN KELLY
WU	SELENA	TSAN
WUTHOLEN		VALERIE
WUWER		MARIUSZ
WYVILL		PETER
YALAMANCHILI		S
YANG		CHING
		China
YAP		
YASSIN		H
YAU		GUADALUPE
YEUNG		
YI	SUNG	HI
YU	PIK	KI
YU	SUK	HUI
ZABOLOTSKIKH	ALEXEY	
ZANDER	ELIZABETH	JANE
ZAYAC		
ZEHNDER		
ZESCHIN		ANNE
ZHU		LINIAL
-		CLAIDE
ZINSER		CLAIRE
ZURMUEHLE	-	LOUISE
ZWAHLEN	JUDIT	CECILIA

Dated: October 24, 2016.

### Maureen Manieri,

Manager Classification Team 82413, Examinations Operations—Philadelphia Compliance Services.

[FR Doc. 2016-27108 Filed 11-9-16; 8:45 am]

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 Department of the Treasury, 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, Public Law 104–13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning TD 8449, Election, Revocation,

Termination, and Tax Effect of Subchapter S Status.

**DATES:** Written comments should be received on or before January 9, 2017 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Tuawana Pinkston, 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 Martha R. Brinson, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at *Martha.R.Brinson@irs.gov.* 

#### SUPPLEMENTARY INFORMATION:

Title: Election, Revocation, Termination, and Tax Effect of Subchapter S Status.

OMB Number: 1545–1308.

Regulation Project Number: TD 8449. Abstract: Section 1362 of the Internal Revenue Code provides for the election, termination, and tax effect of subchapter S status. Sections 1.1362–1 through 1.1362–7 of this regulation provides the specific procedures and requirements necessary to implement Code section 1362, including the filing of various elections and statements with the Internal Revenue Service.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB.

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

Affected Public: Individuals or households, business or other for-profit organizations, and farms.

Estimated Number of Respondents: 133.

Estimated Time per Respondent: 2 hours, 25 minutes.

Estimated Total Annual Burden Hours: 322.

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: October 18, 2016.

#### Tuawana Pinkston,

IRS Reports Clearance Officer. [FR Doc. 2016–27103 Filed 11–9–16; 8:45 am] BILLING CODE 4830–01–P

#### **DEPARTMENT OF THE TREASURY**

#### **Internal Revenue Service**

# Proposed Collection; Comment Request for Form 970

**AGENCY:** Internal Revenue Service (IRS), Treasury.

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

**SUMMARY:** The Department of the Treasury, 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, Public Law 104–13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 970, Application To Use LIFO Inventory Method.

**DATES:** Written comments should be received on or before January 9, 2017 to be assured of consideration.

ADDRESSES: Direct all written comments to Tuawana Pinkston, 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 LaNita VanDyke, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at Lanita. VanDyke@irs.gov.

# SUPPLEMENTARY INFORMATION:

*Title:* Application To Use LIFO Inventory Method.

*OMB Number:* 1545–0042. *Form Number:* Form 970.

Abstract: Form 970 is filed by individuals, partnerships, trusts, estates, or corporations to elect to use the lastin first-out (LIFO) inventory method or to extend the LIFO method to additional goods. The IRS uses Form 970 to determine if the election was properly made.

Current Actions: There are no changes being made to Form 970 at this time.

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

Affected Public: Business or other forprofit organizations and individual or households. Estimated Number of Respondents: 2.000.

Estimated Time per Respondent: 21 hours, 6 minutes.

Estimated Total Annual Reporting Burden Hours: 42,220.

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: November 1, 2016.

# Tuawana Pinkston,

 $IRS\,Reports\,Clearance\,Officer.$ 

[FR Doc. 2016-27098 Filed 11-9-16; 8:45 am]

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 Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this