

address: The target population to which generalizations will be made, the sampling frame, the sample design (including stratification and clustering), the precision requirements or power calculations that justify the proposed sample size, the expected response rate, methods for assessing potential nonresponse bias, the protocols for data collection, and any testing procedures that were or will be undertaken prior to fielding the study. Depending on the degree of influence the results are likely to have, such collections may still be eligible for submission for other generic mechanisms that are designed to yield quantitative results. As a general matter, information collections will not result in any new system of records containing privacy information and will not ask questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private.

**Respondents:** Individuals or Households, Business or Other For-Profit.

**Estimated Number of Respondents:** 15.

**Estimated Number of Responses:** 5,900.

**Estimated Hours per Response:** 10–120 minutes.

**Annual Estimated Total Annual Burden Hours:** 1,758.

**Frequency of Response:** Once Per Request.

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

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Dated: October 17, 2019.

By Order of the Maritime Administrator.

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

*Secretary, Maritime Administration.*

[FR Doc. 2019–22996 Filed 10–21–19; 8:45 am]

**BILLING CODE 4910–81–P**

## DEPARTMENT OF TRANSPORTATION

### Maritime Administration

[Docket No. MARAD–2019–0171]

#### Request for Comments on the Approval of a Previously Approved Information Collection: Title XI Obligation Guarantees—46 CFR Part 298

**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 to evaluate an applicant's project and capabilities, make the required determinations, and administer any agreements executed upon approval of loan guarantees. 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 December 23, 2019.

**ADDRESSES:** You may submit comments [identified by Docket No. MARAD–2019–0171] 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:

David Gilmore, (202) 366–2118, Office of Marine Financing, Maritime Administration, U.S. Department of Transportation, 1200 New Jersey Avenue SE, Washington, DC, 20590.

#### SUPPLEMENTARY INFORMATION:

**Title:** Title XI Obligations

Guarantees—46 CFR part 298.

**OMB Control Number:** 2133–0018.

**Type of Request:** Renewal of a previously approved collection.

**Abstract:** In accordance with 46 U.S.C. Chapter 537, the Maritime Administration (MARAD) is authorized to execute a full faith and credit guarantee by the United States of debt obligations issued to finance or refinance the construction or reconstruction of vessels. In addition, the program allows for financing shipyard modernization and improvement projects.

**Respondents:** Individuals/businesses interested in obtaining loan guarantees

for construction or reconstruction of vessels as well as businesses interested in shipyard modernization and improvements.

**Affected Public:** Business or other for profit.

**Estimated Number of Respondents:** 10.

**Estimated Number of Responses:** 10.

**Estimated Hours per Response:** 150.

**Annual Estimated Total Annual**

**Burden Hours:** 1,500.

**Frequency of Response:** Annually.

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

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Dated: October 17, 2019.

By Order of the Maritime Administrator.

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

*Secretary, Maritime Administration.*

[FR Doc. 2019–23007 Filed 10–21–19; 8:45 am]

**BILLING CODE 4910–81–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Rev. Proc. 2018–31

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

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

**SUMMARY:** The Internal Revenue Service (IRS), 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 Revenue Procedure 2018–31, Changes in Accounting periods and in Methods of Accounting.

**DATES:** Written comments should be received on or before December 23, 2019 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Dr. Philippe Thomas, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this revenue procedure should be directed to Martha R. Brinson, at (202)317–5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Changes in accounting periods and in methods of accounting.

*OMB Number:* 1545–1551.

*Revenue Procedure Number:* 2018–31.

*Abstract:* The information collected in this revenue procedure is required in order for the Commissioner to determine whether the taxpayer properly is requesting to changes its method of accounting and the terms and conditions of the change.

*Current Actions:* Revenue Procedure 2018–31, which has been modified by Rev. Proc. 2018–29, 2018–22 I.R.B. 634, Rev. Proc. 2018–35, 2018–28 I.R.B. 204, Rev. Proc. 2018–40, 2018–34 I.R.B. 320, Rev. Proc. 2018–44, 2018–37 I.R.B. 426, Rev. Proc. 2018–49, 2018–41 I.R.B. 548, Rev. Proc. 2018–56, 2018–50 I.R.B. 985, Rev. Proc. 2018–60, 2018–51 I.R.B. 1045, Rev. Proc. 2019–08, 2019–03 I.R.B. 347, Rev. Proc. 2019–30, 2019–33 I.R.B. 638, Rev. Proc. 2019–33, 2019–34 I.R.B. 6, Rev. Proc. 2019–34, 2019–35 I.R.B. 669, and Rev. Proc. 2019–37, 2019–39 I.R.B. 731, provides the List of Automatic Changes to which the automatic change procedures in Revenue Procedure 2015–13, 2015–5 I.R.B. 419, as clarified and modified by Rev. Proc. 2015–33, 2015–24 I.R.B. 1067, and as modified by Rev. Proc. 2017–59, 2017–48 I.R.B. 543, and by section 17.02 of Rev. Proc. 2016–1, 2016–1 I.R.B. 1, apply.

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

*Affected Public:* Individuals or households, business or other for-profit organizations, and not-for-profit institutions.

*Estimated Number of Respondents:* 28,046.

*Estimated Time per Respondent:* 1 hour, 15 minutes.

*Estimated Total Annual Burden Hours:* 34,279.

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: October 17, 2019.

**Philippe Thomas,**

*Supervisory Tax Analyst.*

[FR Doc. 2019–23009 Filed 10–21–19; 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 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 obligations of states and political subdivisions.

**DATES:** Written comments should be received on or before December 23, 2019 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Dr. Philippe Thomas, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form should be directed to Kerry Dennis, at (202) 317–5751 or Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington DC 20224, or through the internet, at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Obligations of States and Political Subdivisions.

*OMB Number:* 1545–1730.

*Regulation Project Number:* T.D. 8941

*Abstract:* Section 421(f)(4) of the Internal Revenue Code of 1986 permits a person engaged in the local furnishing of electric energy or gas that uses facilities financed with exempt facility bonds under section 142(a)(8), and that expands its service area in a manner inconsistent with the requirements of sections 142(a)(8) and 142(f) to make an election to ensure that those bonds will continue to be treated as tax-exempt bonds. The final regulations (1.142(f)-1) set forth the required time and manner of making this statutory election.

*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, and state, local, or tribal governments.

*Estimated Number of Respondents:* 15.

*Estimated Time per Respondent:* 1 hours.

*Estimated Total Annual Burden Hours:* 15 hours.

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.