

[VENEZUELA]. Designated pursuant to section 1(a)(ii)(A)(1) of E.O. 13692 for being responsible for or complicit in, or responsible for ordering, controlling, or otherwise directing, or to have participated in, directly or indirectly, actions or policies that undermine democratic processes or institutions in or in relation to Venezuela.

5. FARIAS PENA, Erika del Valle (Latin: FARIAS PEÑA, Erika del Valle), Cojedes, Venezuela; DOB 31 Oct 1972; citizen Venezuela; Gender Female; Cedula No. 9493443 (Venezuela); Constituent of Venezuela's Constituent Assembly for Ezequiel Zamora Municipality in Cojedes State (individual) [VENEZUELA]. Designated pursuant to section 1(a)(ii)(C) of E.O. 13692 for being a current or former official of the Government of Venezuela.

6. LUGO ARMAS, Bladimir Humberto (a.k.a. LUGO ARMAS, Vladimir Humberto), Caracas, Capital District, Venezuela; DOB 18 Nov 1968; Gender Male; Cedula No. 8760081 (Venezuela); Commander of the Special Unit to the Federal Legislative Palace of Venezuela's Bolivarian National Guard (individual) [VENEZUELA]. Designated pursuant to section 1(a)(ii)(C) of E.O. 13692 for being a current or former official of the Government of Venezuela.

7. MELENDEZ RIVAS, Carmen Teresa (Latin: MELÉNDEZ RIVAS, Carmen Teresa), Lara, Venezuela; DOB 03 Nov 1961; POB Barinas, Venezuela; citizen Venezuela; Gender Female; Cedula No. 8146803 (Venezuela); Constituent of Venezuela's Constituent Assembly for Iribarren Municipality in Lara State (individual) [VENEZUELA]. Designated pursuant to section 1(a)(ii)(C) of E.O. 13692 for being a current or former official of the Government of Venezuela.

8. VIVAS VELASCO, Ramon Dario, Vargas, Venezuela; DOB 12 Jun 1950; citizen Venezuela; Gender Male; Cedula No. 3569721 (Venezuela); Constituent of Venezuela's Constituent Assembly for Vargas Municipality in Vargas State (individual) [VENEZUELA]. Designated pursuant to section 1(a)(ii)(C) of E.O. 13692 for being a current or former official of the Government of Venezuela.

Dated: August 9, 2017.

**Andrea M. Gacki,**

*Acting Director, Office of Foreign Assets Control.*

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**BILLING CODE 4810-AL-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Extension of Information Collection Request Submitted for Public Comment; Election To Expense Certain Refineries

**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. Currently, the IRS is soliciting comments concerning the election to expense certain refineries.

**DATES:** Written comments should be received on or before October 13, 2017 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Tuawana Pinkston, Internal Revenue Service, Room 6141, 1111 Constitution Avenue NW., Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to R. Joseph Durbala, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Election To Expense Certain Refineries.

*OMB Number:* 1545-2103.

*Regulation Project Number:* TD 9547.

*Abstract:* This document contains regulations relating to the election to expense qualified refinery property under section 179C of the Internal Revenue Code, and affects taxpayers who own refineries located in the United States. These regulations reflect the Energy Policy Act of 2005.

Section 179C of the Internal Revenue Code provides that a taxpayer can elect to treat 50% of the cost of "qualified refinery property" as a deductible expense not chargeable to capital account. The taxpayer makes an election under section 179C by entering the amount of the deduction at the appropriate place on the taxpayer's timely filed original federal income tax return for the taxable year in which the qualified refinery property is placed in service and by attaching a report specifying (a) the name and address of the refinery and (b) the production

capacity requirement under which the refinery qualifies.

If the taxpayer making the expensing election described above is a cooperative described in section 1381, and one or more persons directly holding an ownership interest in the taxpayer are organizations described in section 1381, the taxpayer can elect to allocate all or a portion of the deduction allowable under section 179C to those persons. The allocation must be equal to the person's ratable share of the total amount allocated, determined on the basis of the person's ownership interest in the taxpayer/cooperative.

*Current Actions:* There is no change to the burden previously approved.

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

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

*Estimated Number of Respondents:* 12.

*Estimated Time per Respondent:* 10 Hours.

*Estimated Total Annual Burden Hours:* 120.

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.

*Desired Focus of Comments:* The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;

- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;

- Enhance the quality, utility, and clarity of the information to be collected; and

- Minimize the burden of the collection of information on those who are to respond, including through the use of appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology,

e.g., by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: August 8, 2017.

**R. Joseph Durbala,**

*IRS Tax Analyst.*

[FR Doc. 2017-17139 Filed 8-11-17; 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 suspension or reduction of safe harbor nonelective contributions.

**DATES:** Written comments should be received on or before October 13, 2017 to be assured of consideration.

**ADDRESSES:** Direct all written comments to L. Brimmer, Internal Revenue Service, room 6529, 1111 Constitution Avenue NW., Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to Kerry Dennis, 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:** Suspension or Reduction of Safe Harbor Nonelective Contributions.

**OMB Number:** 1545-2191.

**Regulation Project Number:** T.D. 9641.

**Abstract:** The final regulation allows a 401(k) plan using the safe harbor provisions of section 401(k)(12) to suspend or reduce nonelective safe harbor contributions if the employer is operating at an economic loss described in section 412(2)(A). The final regulations permit an employer to reduce or suspend safe harbor nonelective contributions without regard to the financial condition of the employer if notice is provided to participants before the beginning of the plan year which discloses the possibility that the contributions might be reduced or suspended midyear. The final regulations also permit matching contributions to be reduced or suspended under a mid-year amendment if the notice provided to participants before the beginning of the plan year discloses that the contributions might be reduced or suspended mid-year. These notices must also provide that a supplemental notice will be provided to plan participants if a reduction or suspension does occur and that the reduction or suspension will not apply until at least 30 days after the supplemental notice is provided.

**Current Actions:** There is no change to this existing regulation.

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

**Affected Public:** Individuals and Households, Businesses and other for-profit organizations.

**Estimated Number of Respondents:** 5,000.

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

**Estimated Total Annual Burden Hours:** 10,000.

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 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: August 7, 2017.

**L. Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2017-17136 Filed 8-11-17; 8:45 am]

**BILLING CODE P**