

Regulation Project Numbers: IRS Notice 2023–11, IRS Notice 2024–78, and TD 9610.

Abstract: Internal Revenue Code (IRC) section 1471–1474 is part of the Foreign Account Tax Compliance Act (FATCA) legislative framework to obtain reporting from foreign financial institutions on the accounts held in their institutions by US persons. The IRS developed forms and regulations under these authorities of IRC. TD 9610 includes the regulations related to the reporting on the forms and the associated recordkeeping requirements.

Form 8957, Foreign Account Tax Compliance Act (FATCA) Registration, information is to be used by a foreign financial institution to apply for status as a foreign financial institution (FFI) as defined in IRC 1471(b)(2). Form 8966, FATCA Report, is used by a responsible officer of a foreign institution to report information with respect to U.S. accounts or persons based on their IRC chapter 4 status. Form 8966–C is used to authenticate the paper-filed Forms 8966 and to ensure the ability to identify discrepancies between the number of forms received versus those claimed to have been sent by the filer. Taxpayers use Form 8508–I to request a waiver from filing Form 8966 electronically. Form 8809–I is used to request an initial or additional extension of time to file 8966 for the current year. IRS Notice 2023–11 and IRS Notice 2024–78 allow FFIs to obtain temporary relief from reporting missing required U.S. taxpayer identification numbers for certain preexisting accounts, when they comply with the procedures described within each notice. Publication 5124 provides directions on how Model 1 Intergovernmental Agreements report information directly to the IRS.

Current Actions: IRS is adding the Publication 5124, IRS Notice 2023–11 and 2024–78 to the OMB approval for 1545–2246. There are not changes to the requirements. This is an administrative change to count the burden within 1545–2246.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 5,561,180.

Estimated Time per Response: 7 minutes up to 8 hours

Estimated Total Annual Burden Hours: 2,912,282.

5. Title: Information Reporting for Certain Life Insurance Contract Transactions.

OMB Control Number: 1545–2281.

Form Number: Forms 1099–LS and 1099–SB.

Abstract: The collection covers the information reporting requirements for certain life insurance contracts under IRC 6050Y, which was added by the Tax Cuts and Jobs Act (TCJA). Form 1099–LS is used by the acquirer of any interest in a life insurance contract (also known as a life insurance policy) in a reportable policy sale to report the acquisition. Form 1099–SB is used by the issuer of a life insurance contract (also known as a life insurance policy) to report the seller's investment in the contract and surrender amount with respect to an interest in a life insurance contract transferred in a "reportable policy sale" or transferred to a foreign person.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Responses: 13,100.

Estimated Time per Respondent: 7 min.

Estimated Total Annual Burden Hours: 1,572.

6. Title: De Minimis Error Safe Harbor Exceptions to Penalties for Failure to File Correct Information Returns or Furnish Correct Payee Statements.

OMB Control Number: 1545–2301.

Regulation Project Number: TD 9984.

Abstract: Treasury Decision (TD) 9984 contains regulation implementing statutory safe harbor rules that protect persons required to file information returns or to furnish payee statement from Internal Revenue Code penalties for failure to file correct information returns or furnish correct payee statements. The statutory safe harbor rules treat information returns and payee statements with erroneous dollar amounts as correct returns or statements for certain penalty purposes if the errors are de minimis in dollar amount. The final regulations also prescribe the time and manner in which a payee may elect not to have the statutory safe harbor rules apply. The collection of information will be the election, revocation of the election, notification of the election, and specified record retention regarding these actions. The collection is necessary for the effective operation of the exception and election. Respondents are payees or filers.

Current Actions: There is no change to the collection requirements since the previous OMB approval.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or Households.

Estimated Number of Responses: 16,123,292.

Estimated Time per Response: 4 minutes.

Estimated Total Annual Burden Hours: 992,102.

Authority: 44 U.S.C. 3501 *et seq.*

Melody Braswell,

Treasury PRA Clearance Officer.

[FR Doc. 2025–05344 Filed 3–27–25; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Alcohol and Tobacco Tax and Trade Bureau Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before April 28, 2025 to be assured of consideration.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under 30-day Review—Open for Public Comments" or by using the search function.

FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained from Melody Braswell by emailing PRA@treasury.gov, calling (202) 622–1035, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Alcohol and Tobacco Tax and Trade Bureau (TTB)

1. Title: Voluntary Chemist Certification Program Applications, Notices, and Records.

OMB Control Number: 1513–0140.

Abstract: TTB offers the Chemist Certification Program as a service to the

alcohol beverage industry to facilitate export of beverage alcohol to foreign markets. Many countries that require testing as a condition of entry for alcohol beverages accept a report of analysis of those alcohol beverages from a TTB-certified chemist. This certification program ensures that chemists, enologists, brewers, and technicians generate quality data and have the required proficiencies to conduct the required chemical analyses. This information collection includes the application, notice, and recordkeeping requirements associated with the TTB voluntary chemist certification program, including letterhead applications for certification, submission of certification test results, requests for TTB-affirmed reports of analysis, and notices of changes in chemist employment place or status. Under this program, certified chemists and their laboratories must also maintain usual and customary records regarding all analytical results conducted under the TTB certification, and records related to laboratory equipment, quality control policies, procedures and systems, and analyst training and competence.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is decreasing the number of annual respondents, responses, and burden hours associated with this collection, as well as the average per-response time, for the information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Number of Respondents: 275.

Average Responses per Respondent: 1 (one).

Number of Responses: 275.

Average per-Response Burden: 1.00 hours.

Total Burden: 275 hours.

2. **Title:** Special (Occupational) Tax Registration and Returns.

OMB Control Number: 1513–0112.

TTB Form Numbers: TTB F 5630.5a, TTB F 5630.d, and TTB F 5630.5t.

Abstract: Before July 1, 2008, various sections of chapter 51 of the IRC required alcohol industry members to register for and pay an annual special occupational tax (SOT). However, section 11125 of Public Law 109–59 permanently repealed, effective July 1, 2008, the SOT on alcohol beverage producers and marketers, non-beverage product manufacturers, tax-free alcohol users, and specially denatured spirits users and dealers, but any SOT

liabilities incurred for periods before that date remain. Also, while most SOT requirements for the alcohol industry were repealed, 26 U.S.C. 5124 continues to require wholesale and retail alcohol dealers to register with the Secretary when commencing or ending business or when certain changes to existing registration information are necessary. In addition, the IRC at 26 U.S.C. 5731 and 5732 continues to require manufacturers of tobacco products and cigarette papers and tubes, as well as export warehouse proprietors, to register and pay an annual SOT by the use of a return. The registrations and SOT payments for such entities are due on or before the date of commencing business, and on or before July 1 of every year after that. Under the TTB regulations in 27 CFR part 31, alcohol industry members with pre-July 1, 2008, SOT liabilities use TTB F 5630.5a as the return for such liabilities, while wholesale and retail alcohol dealers register or report registration changes on TTB F 5630.5d. Under the TTB regulations in 27 CFR parts 40, 44, and 46, tobacco industry members use TTB F 5630.5t to register and pay SOT. This collection is necessary to ensure the registration and SOT provisions of the IRC are appropriately applied and SOT revenue is collected as required under the IRC.

Current Actions: There are no program changes with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the number of respondents, responses, and burden hours associated with this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits; Individuals or households; and Not-for-profit institutions.

Number of Respondents: 6,545.

Average Responses per Respondent: 1 (one).

Number of Responses: 6,545.

Average per-Response Burden: 25 minutes.

Total Burden: 2,726 hours.

3. **Title:** Excise Tax Return—Alcohol and Tobacco (Puerto Rico).

OMB Control Number: 1513–0090.

TTB Form Number: TTB F 5000.25.

Abstract: The IRC at 26 U.S.C. 5061(a) and 26 U.S.C. 5703(b) requires that excise taxes on alcohol and tobacco products be collected on the basis of a return, filed for the periods, at the times, and containing the information the Secretary requires by regulation. Under the IRC at 26 U.S.C. 7652(a), such taxes, at the same rates, are imposed on similar products manufactured in

Puerto Rico and brought into the United States, and the majority of those taxes are subsequently transferred into the treasury of Puerto Rico. The TTB regulations in 27 CFR part 26 (for distilled spirits, wine, and beer) and part 41 (for tobacco products and cigarette papers and tubes), prescribe the use of TTB F 5000.25, Excise Tax Return—Alcohol and Tobacco (Puerto Rico) for the collection of the excise taxes imposed by 26 U.S.C. 7652(a). This collection is necessary to ensure the tax provisions of the IRC are appropriately applied.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits; Individuals and households.

Number of Respondents: 24.

Average Responses per Respondent: 19.75.

Number of Responses: 474.

Average per-Response Burden: 0.75 hour.

Total Burden: 356 hours.

4. **Title:** Offer in Compromise of Liability Incurred under the Federal Alcohol Administration Act.

OMB Control Number: 1513–0055.

TTB Form Number: TTB F 5640.2.

Abstract: The FAA Act (27 U.S.C. 201 *et seq.*) requires certain alcohol beverage industry members to obtain basic permits from the Secretary, and it prohibits unfair trade practices and deceptive advertising and labeling of alcohol beverages. Under 27 U.S.C. 207, violations of the Act are subject to civil and criminal penalties, but the Secretary may accept monetary compromise for such alleged violations. Under that authority, the TTB regulations provide that a proponent or their agent may submit an offer in compromise to resolve alleged FAA Act violations using TTB F 5640.2. The form identifies the alleged violation(s) and violator(s), amount of the compromise offer, and the reason(s) for the offer. TTB uses the information to evaluate the adequacy of the compromise offer in relation to the alleged violation(s) of the FAA Act and to make a determination on the offer.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits; and Individuals or households.

Number of Respondents: 10.
Average Responses per Respondent: 1 (one).

Number of Responses: 10.
Average per-Response Burden: 2 hours.

Total Burden: 20 hours.

5. *Title:* Offer in Compromise of Liability Incurred under the Provisions of Title 26 U.S.C. Enforced and Administered by TTB; Collection Information Statements for Individuals and Businesses.

OMB Control Number: 1513–0054.

TTB Form Numbers: TTB F 5600.17, TTB F 5600.18, TTB F 5640.1.

Abstract: The IRC at 26 U.S.C. 7122 provides that the Secretary may compromise any civil or criminal case arising under it, including tax liabilities, in lieu of civil or criminal action. Under this authority, the TTB regulations require persons to submit offers in compromise for violations of the IRC on TTB F 5640.1. Submitters use that form to identify the tax liabilities or violations being compromised, the amount of the compromise offer, and the reason for the offer. To support requests for installment payments of compromise offers, TTB may require individual and business respondents to supply information documenting financial hardship on TTB F 5600.17 and TTB F 5600.18, respectively. The collected information allows TTB to consider the offer in compromise in relation to the alleged violations of the law and the potential for a payment plan to address circumstances in which the individual or business is unable to pay an accepted offer in compromise immediately in full.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits; and Individuals or households.

Number of Respondents: 80.

Average Responses per Respondent: 1 (one).

Number of Responses: 80.

Average per-Response Burden: 2.25 hours.

Total Burden: 190 hours.

6. *Title:* Claims—Alcohol, Tobacco, and Firearms Taxes.

OMB Control Number: 1513–0030.

TTB Form Number: TTB F 5620.8.

Abstract: The IRC at 26 U.S.C. 5008, 5056, 5370, and 5705 authorizes the Secretary to provide for claims for relief from excise taxes paid on distilled spirits, wine, beer, and tobacco products

lost or destroyed by theft or disaster, voluntarily destroyed, or returned or withdrawn from the market. The IRC at 26 U.S.C. 5044 also allows for the refund of tax for wine returned to bond. In addition, the IRC at 26 U.S.C. 5111–5114, authorizes the Secretary to issue drawback (refunds) for a portion of the excise taxes paid on distilled spirits used in the manufacture of certain nonbeverage products. Finally, the IRC at U.S.C. 6402–6404 provides that taxpayers may be refunded on certain overpayments, while section 6423 sets conditions on such claims for alcohol and tobacco excise taxes. Under those IRC authorities, the TTB regulations require taxpayers to make claims using TTB F 5620.8. On that form, the respondent states the amount of and the reasons and circumstances for the claim. This collected information is necessary to ensure the tax provisions of the IRC are appropriately applied as it allows TTB to determine if submitted claims meet the statutory and regulatory criteria.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to a change in agency estimates, TTB is increasing the number of respondents, responses, and burden hours associated with this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits; Individuals or households; and Not-for profit institutions.

Number of Respondents: 5,000.

Average Responses per Respondent: 1 (one).

Number of Responses: 5,000.

Average per-Response Burden: 1 hour.

Total Burden: 5,000 hours.

7. *Title:* Removals of Tobacco Products and Cigarette Papers and Tubes without Payment of Tax.

TTB Form Number: TTB F 5200.14.

OMB Control Number: 1513–0027.

Abstract: The IRC at 26 U.S.C. 5704(b) provides that a manufacturer or export warehouse proprietor, in accordance with regulations prescribed by the Secretary, may remove tobacco products and cigarette papers and tubes, without payment of tax, for export or consumption beyond the jurisdiction of the internal revenue laws of the United States. That IRC section also provides that such persons may transfer such articles, without payment of tax, to the bonded premises of another such entity. In addition, the IRC at 26 U.S.C. 5722 requires such persons to make reports as required by regulation. Under those

authorities, the TTB regulations in 27 CFR part 44 require tobacco product and cigarette paper and tube manufacturers and export warehouse proprietors to report such removals on TTB F 5200.14. Alternatively, under the alternate procedure described in TTB Industry Circular 2004–3, respondents may submit a Monthly Summary Report of such removals if records maintained at the respondent's premises document the export of each removal. Under this information collection, respondents also submit letterhead notices to modify previously submitted information, and they submit letterhead applications to obtain authorization to use an alternative Monthly Summary Report procedure. The collected information ensures products removed or transferred without payment of tax are appropriately accounted for and, therefore, protect the revenue generated by the tax provisions of the IRC.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Number of Respondents: 300.

Average Responses per Respondent: 73.23.

Number of Responses: 21,970.

Average per-Response Burden: 1.26 hours.

Total Burden: 27,730 hours.

8. *Title:* Claims for Drawback of Tax on Tobacco Products, Cigarette Papers, and Cigarette Tubes Exported from the United States.

OMB Control Number: 1513–0026.

TTB Form Numbers: TTB F 5200.17 and TTB F 5620.7.

Abstract: The IRC at 26 U.S.C. 5706 provides for the drawback (refund) of Federal excise taxes paid on tobacco products, and on cigarette papers and tubes, when such articles are subsequently exported in accordance with the bond and regulatory requirements prescribed by the Secretary. Under that authority, the TTB regulations in 27 CFR part 44 provide for drawback of excise taxes paid on such products shipped to a foreign country, Puerto Rico, the Virgin Islands, or a possession of the United States when the person who paid the tax files the prescribed claim and bond. The regulations require that respondents file such claims and certain supporting documentation using TTB F 5620.7, while the required bond is filed using TTB F 5200.17. In addition, respondents may file letterhead applications for

relief from certain regulatory requirements regarding filing of supporting documentation showing export or loss. This collection ensures drawback is provided consistent with the statutory provisions.

Current Actions: There are no program changes or adjustments associated with this information collection at this time, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Number of Respondents: 13.

Average Responses per Respondent: 1 (one).

Number of Responses: 13.

Average per-Response Burden: 1.385 hours.

Total Burden: 18 hours.

9. *Title:* Change in Bond (Change of Surety).

OMB Control Number: 1513–0013.

TTB Form Number: TTB F 5000.18.

Abstract: The IRC at 26 U.S.C. 5114, 5173, 5272, 5354, 5401, and 5711 requires certain alcohol or tobacco industry proprietors to post a bond as the Secretary requires by regulation. The required bond ensures payment of alcohol and tobacco excise taxes by a surety if a proprietor defaults on those taxes. Changes in the terms of bonds are effectuated on TTB F 5000.18, Change in Bond (Consent of Surety). Once executed by the proprietor and an approved surety company, the proprietor files the form with TTB, which retains it as long as the revised bond agreement remains in force. This

collection is necessary to protect the revenue generated by the tax provisions of the IRC.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Number of Respondents: 120.

Average Responses per Respondent: 1 (one).

Number of Responses: 120.

Average per-Response Burden: 1 hour.

Total Burden: 120 hours.

10. *Title:* Application for and Certification/Exemption of Label/Bottle Approval.

OMB Control Number: 1513–0020

TTB Form Number: TTB F 5100.31.

Abstract: The FAA Act at 27 U.S.C. 205(e) requires that alcohol beverages sold or introduced into interstate or foreign commerce be labeled in conformity with regulations issued by the Secretary to prevent consumer deception, misleading or false statements, and provide the consumer with “adequate information” as to the identity and quality of the product. Further, under the FAA Act, prior to an alcohol beverage product’s introduction into interstate or foreign commerce, the producer, bottler, or importer of the product must apply for and receive TTB approval of the product’s label. For wines and distilled spirits, such respondents also may apply for exemption from label approval for products not sold or entered into

interstate or foreign commerce. For distilled spirits, the TTB regulations also require approval of distinctive liquor bottles. Respondents use form TTB F 5100.31 or its electronic equivalent, COLAs Online, to request and obtain such approvals. If approved by TTB, the form also serves as a certificate of label approval (COLA), a certificate of exemption from label approval, or distinctive liquor bottle approval. This collection of information and its related form implement these statutory and regulatory provisions.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the number of annual respondents, responses, and burden hours associated with this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Number of Respondents: 12,750.

Average Responses per Respondent: 16.4.

Number of Responses: 209,100.

Average per-Response Burden: 31 minutes.

Total Burden: 108,035 hours.

Authority: 44 U.S.C. 3501 *et seq.*

Melody Braswell,

Treasury PRA Clearance Officer.

[FR Doc. 2025–05343 Filed 3–27–25; 8:45 am]

BILLING CODE 4810–31–P