

trusts, tax-exempt organizations, and government entities.

Estimated Number of Respondents: 138,150.

Estimated Number of Responses: 8,560,200.

Estimated Time per Respondent: 15 minutes for TD 9584, 8 hours for TD 9734, 29 hours and 28 minutes for Form 1042, 5 hours and 44 minutes for Schedule Q (Form 1042), 34 minutes for Form 1042-S, and 12 minutes for Form 1042-T.

Estimated Total Annual Burden Hours: 6,704,749.

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 25, 2022.

Jon R. Callahan,
Tax Analyst.

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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 Request

AGENCY: Departmental Offices, 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 September 29, 2022 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 Information Collection Request (TTB)

1. *Title:* Formula and Process for Wine.

OMB Number: 1513-0010.

Form Number: TTB F 5120.29.

Abstract: The Internal Revenue Code (IRC) at 26 U.S.C. 5361, 5362, and 5386-5388, require persons who intend to produce certain agricultural, non-standard, or nonbeverage wines to obtain approval of the formulas and processes by which those products will be made. Under the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations in 27 CFR parts 24 and 26, producers may file such wine formula and process approval requests using TTB F 5120.29. TTB uses the collected information to ensure that the relevant tax provisions of the IRC are appropriately applied.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 30.

Estimated Average Responses per Respondent: 5.

Estimated Number of Responses: 150.

Estimated Average per-response

Burden: 2 hours.

Estimated Total Burden: 300 hours.

2. *Title:* User's Report of Denatured Spirits.

OMB Number: 1513-0012

Form Number: TTB F 5150.18.

Abstract: The IRC at 26 U.S.C. 5214 allows the tax-free withdrawal of denatured distilled spirits from a distilled spirits plant (DSP), while 26 U.S.C. 5275 requires persons that procure, deal in, or use specially denatured (SDS), or that recover specially denatured or completely denatured distilled spirits, to maintain records and file reports as required by regulation. The TTB regulations in 27 CFR part 20 require persons who use or recover SDS or articles, or who use recovered completely denatured spirits or articles, to file a report once annually, or when discontinuing business, using TTB F 5150.18 to account for their use of such denatured spirits in specific approved formulas. The collected information is necessary to ensure that the tax provisions of the IRC are appropriately applied, as it accounts for the use of untaxed distilled spirits.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 650.

Estimated Average Responses per Respondent: 1 (one).

Estimated Number of Responses: 650.

Estimated Average per-response Burden: 18 minutes.

Estimated Total Burden: 195 hours.

3. *Title:* Power of Attorney.

Form Number: TTB F 5000.8.

OMB Number: 1513-0014.

Abstract: The IRC at 26 U.S.C. 6061 provides that persons must sign any return, statement, or document submitted under the IRC's provisions in accordance with prescribed forms and regulations. In addition, the Federal Alcohol Administration Act (FAA Act) at 27 U.S.C. 204(c) authorizes the Secretary of the Treasury (the Secretary) to prescribe the manner and form of applications for basic permits issued under the Act. Under those authorities, the TTB regulations require individuals signing documents and forms filed with TTB on behalf of an applicant or principal to have specific authority to do so. To delegate such authority and

report that delegation to TTB, applicants and principals complete form TTB F 5000.8, Power of Attorney. TTB uses the collected information to determine who legally represents a person doing business with TTB.

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.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 4,250.

Estimated Average Responses per Respondent: 2.

Estimated Number of Responses: 8,500.

Estimated Average per-response Burden: 20 minutes.

Estimated Total Burden: 2,833 hours.

4. *Title:* Certificate of Tax Determination—Wine.

OMB Number: 1513–0029.

Form Number: TTB F 5120.20.

Abstract: The IRC at 26 U.S.C. 5062 authorizes drawback (refund) of the Federal excise tax on distilled spirits and wines exported from the United States, under regulations requiring evidence of the product's tax payment or determination and exportation. Under that authority, the TTB regulations in 27 CFR part 28 require drawback claims filed by wine exporters to be accompanied by the producer's or bottler's certification, filed on TTB F 5120.20, that the listed wines were produced in the United States and taxpaid or determined upon withdrawal. The collected information is necessary to ensure that the tax provisions of the IRC are appropriately applied, as it allows TTB to prevent the payment of unverified drawback claims.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 22.

Estimated Average Responses per Respondent: 300.

Estimated Number of Responses: 6,600.

Estimated Average per-response Burden: 0.5 hour.

Estimated Total Burden: 3,300 hours.

5. *Title:* Distilled Spirits Plant Denaturation Records (TTB REC 5110/04), and Monthly Report of Processing (Denaturing) Operations.

OMB Number: 1513–0049.

Form Number: TTB F 5110.43.

Form Number: TTB REC 5110/04.

Abstract: The IRC, at 26 U.S.C. 5207, requires DSP proprietors to maintain records and submit reports of their production, storage, denaturation, and processing activities. At 26 U.S.C. 5214, the IRC also authorizes the withdrawal of denatured distilled spirits from a DSP tax-free for certain specified uses. Under those authorities, the TTB regulations in 27 CFR part 19 require DSP proprietors to keep certain records regarding their production, receipt, loss, transfer, and withdrawal of denatured spirits. Those regulations also require DSP proprietors to submit a summary of their daily denaturing (processing) activities to TTB on a monthly basis using form TTB F 5110.43. Because proprietors may remove denatured spirits from a DSP tax-free, a full accounting of a DSP's denaturation operations is necessary to ensure that the tax provisions of the IRC are appropriately applied and to prevent diversion of untaxed spirits to taxable uses.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 470.

Estimated Average Responses per Respondent: 12.

Estimated Number of Responses: 5,640.

Estimated Average per-response Burden: 1 hour.

Estimated Total Burden: 5,640 hours.

6. *Title:* Letterhead Applications and Notices Relating to Tax Free Alcohol, TTB REC 5150/4.

OMB Number: 1513–0060.

Form Number: TTB REC 5150/4.

Abstract: While the IRC at 26 U.S.C. 5001 generally imposes a Federal excise tax on all distilled spirits produced in or imported into the United States, 26 U.S.C. 5214 provides for the tax-free withdrawal of distilled spirits from DSPs for nonbeverage purposes, including for use by educational institutions, laboratories, and medical facilities, and by State, local, and tribal governments. At 26 U.S.C. 5271–5275, the IRC also sets permit, bond, formula submission, recordkeeping, and reporting requirements for the use of tax-free distilled spirits, all of which is subject to regulations prescribed by the Secretary. Under those authorities, the TTB regulations in 27 CFR part 22 require users of tax-free alcohol to submit certain letterhead applications and notices, which serve as qualifying documents for specific regulated activities or as amendments to

previously filed documents. The collected information is necessary to ensure that the provisions of the IRC related to tax-free distilled spirits are appropriately applied.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 300.

Estimated Average Responses per Respondent: 1 (one).

Estimated Number of Responses: 300.

Estimated Average per-response Burden: 0.5 hours.

Estimated Total Burden: 150 hours.

7. *Title:* Wholesale Alcohol Dealer Recordkeeping Requirement Variance Requests and Approvals.

OMB Number: 1513–0067.

Form Number: TTB REC 5170/6.

Abstract: Under the authority of the IRC at 26 U.S.C. 5121, the TTB regulations in 27 CFR part 31 require wholesale alcohol dealers to keep daily records of their receipt and disposition of distilled spirits. Specific to this information collection, and as authorized by the IRC at 26 U.S.C. 5555, the TTB regulations in part 31 allow wholesale alcohol dealers to submit letterhead applications to TTB requesting approval of variations in the type and format of such records, and for variations in the place of retention for those records. TTB review of such applications is necessary to determine that such variances would not jeopardize the revenue, be contrary to any provisions of law, or unduly hinder the effective administration of the relevant TTB regulations.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 130.

Estimated Average Responses per Respondent: 1 (one).

Estimated Number of Responses: 130.

Estimated Average per-response Burden: 0.5 hour.

Estimated Total Burden: 65 hours.

8. *Title:* Alternate Methods or Procedures and Emergency Variations from Requirements for Exports of Liquors.

OMB Number: 1513–0082

Form Number: TTB REC 5170.7.

Abstract: The IRC at 26 U.S.C. 7805 authorizes the Secretary to issue all needful regulations to implement the IRC. Under that authority, the TTB regulations in 27 CFR part 28 allow alcohol exporters to apply for TTB approval of proposed alternate methods or procedures to, or emergency

variances from, the requirements of that part, other than the giving of a bond or the payment of tax. Such applications provide alcohol exporters with operational flexibility and allow such exporters to meet emergency circumstances. TTB review of such applications is necessary to determine that the proposed alternative or variance would not jeopardize the revenue, be contrary to any provisions of law, or unduly hinder the effective administration of the relevant TTB regulations.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 230.

Estimated Average Responses per Respondent: 1 (one).

Estimated Number of Responses: 230.

Estimated Average per-response Burden: 36 minutes.

Estimated Total Burden: 138 hours.

9. *Title:* Applications, Notices, and Permits Relative to Importation and Exportation of Distilled Spirits, Wine and Beer, Including Puerto Rico and the Virgin Islands.

OMB Number: 1513–0100.

Abstract: Chapter 51 of the IRC imposes Federal excise taxes on alcohol beverages imported into the United States, while exports of such products are not generally subject to tax. In addition, the IRC at 26 U.S.C. 7652 applies an equal tax to such products from Puerto Rico or the U.S. Virgin Islands imported into the United States, but that section also requires deposit of most of the collected taxes to the Treasuries of those islands' governments. As a result, the TTB regulations in 27 parts 26, 27, and 28 require persons exporting or importing alcohol beverages from Puerto Rico and the U.S. Virgin Islands to file certain letterhead applications and notices, and to keep certain records, regarding such activities. The collected information is necessary to ensure that the tax provisions of the IRC related to Puerto Rican and U.S. Virgin Islands products are appropriately applied.

Type of Review: Extension of a currently approved collection.

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

Estimated Number of Respondents: 20.

Estimated Average Responses per Respondent: 1 (one).

Estimated Number of Responses: 20.

Estimated Average per-response Burden: 9 hours.

Estimated Total Burden: 180 hours.

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

Melody Braswell,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Fiscal Service Information Collection Requests

AGENCY: Departmental Offices, Department of the Treasury.

ACTION: Notice of information collection; request for comment.

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 September 29, 2022 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:

Bureau of the Fiscal Service (BFS)

1. *Title:* Request By Owner or Person Entitled to Payment or Reissue of United States Savings Bonds/Notes Deposited in Safekeeping When Original Custody Receipts Are Not Available

OMB Number: 1530–0024.

Form Number: FS Form 4239.

Abstract: The information is necessary to request payment or reissue of Savings Bonds/Notes held in safekeeping when original safekeeping custody receipts are not available.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 1,400.

Estimated Time per Respondent: 10 minutes.

Estimated Total Annual Burden Hours: 233.

2. *Title:* Application For Disposition of Retirement Plan and/or Individual Retirement Bonds Without Administration of Deceased Owner's Estate

OMB Number: 1530–0032.

Form Number: FS Form 3565.

Abstract: The information is used to support a request for recognition as a person entitled to United States Retirement Plan and/or Individual Retirement bonds which belonged to a deceased owner when a legal representative has not been appointed for the estate and no such appointment is pending.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 350.

Estimated Time per Respondent: 20 minutes.

Estimated Total Annual Burden Hours: 117.

3. *Title:* Regulations Governing U.S. Treasury Securities—State and Local Government Series

OMB Number: 1530–0044.

Abstract: The regulations govern U.S. Treasury bonds, notes and certificates of indebtedness of the States and Local Government Series. The collection of information is necessary to enable Treasury to establish an investor's account, to issue securities, to ensure that an investor meets the certification requirements, to redeem securities either at or prior to maturity, and to obtain necessary documentation where a waiver is involved.

Type of Review: Extension of a currently approved collection.

Affected Public: State or Local or Governments.

Estimated Number of Respondents: 60.

Estimated Time per Respondent: 13 minutes.

Estimated Total Annual Burden Hours: 13.

4. *Title:* Claim for United States Savings Bonds Not Received

OMB Number: 1530–0048.

Form Number: FS Form 3062–4.

Abstract: The information is used to support a request for relief on account