

hours. The sample of potential participants will receive an email invitation from Schlesinger Group, a marketing research firm that specializes in providing sampling pools of panelists, with screening questions to determine eligibility. The 20,850 potential participants are expected to spend 1 minute each in reading the invitation email for an estimated 348 hours. Those who are interested

(estimated to be 20%, or 4,170 individuals) are expected to spend 1 minute each in completing the screener form for an estimated 70 hours. Schlesinger will provide electronic links to the consent form to the first 834 full-time seat belt users and to the first 834 part-time/non-users who qualify based on the screening questions. The 1,668 eligible participants are expected to spend 5 minutes each reading and

completing the consent form for an estimated 139 hours. The estimated 1,500 consenting participants will each spend 20 minutes completing the experiment for an estimated 500 hours. The total burden is the sum of the burden across the invitation/screening, consenting, and completing the experiment for a total estimate of 1,057 hours. The details are presented in Table 1 below.

TABLE 1—ESTIMATED BURDEN HOURS BY FORM

Form	Description	Participants	Estimated minutes per participant	Total estimated burden hours per form
Form 1599	Invitation Email	20,850	1	348
Form 1604	Screener Form	4,170	1	70
Form 1600	Informed Consent Form	1,668	5	139
Form 1601	Experiment Form	1,500	20	500
Total	1,057

Estimated Total Annual Burden Cost: NHTSA estimates that there are no costs to respondents beyond the time spent participating in the study.

Public Comments Invited: You are asked to comment on any aspects of this information collection, including (a) whether the proposed collection of information is necessary for the proper performance of the functions of the Department, including whether the information will have practical utility; (b) the accuracy of the Department's estimate of the burden of the proposed information collection; (c) ways to enhance the quality, utility and clarity of the information to be collected; and (d) ways to minimize the burden of the collection of information on respondents, including the use of automated collection techniques or other forms of information technology.

Authority: The Paperwork Reduction Act of 1995; 44 U.S.C. chapter 35, as amended; 49 CFR 1.49; and DOT Order 1351.29.

Issued in Washington, DC.

Nanda Narayanan Srinivasan,
Associate Administrator, Research and Program Development.

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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 must be received on or before October 28, 2021.

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 Molly Stasko by emailing PRA@treasury.gov, calling (202) 622–8922, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Alcohol and Tobacco Tax and Trade Bureau (TTB)

1. *Title:* Volatile Fruit-Flavor Concentrate Plans-Applications and Related Records.

OMB Control Number: 1513–0006.

Type of Review: Extension of a currently approved collection.

Description: Volatile fruit-flavor concentrates contain alcohol when made from the mash or juice of a fruit by an evaporative process. Under the Internal Revenue Code (IRC) at 26 U.S.C. 5511, alcohol excise taxes and most other provisions of chapter 51 of the IRC do not apply to such concentrates if their manufacturers file applications, keep records, and meet certain other requirements prescribed by regulation. Under that IRC authority, the TTB regulations in 27 CFR part 18 require volatile fruit-flavor concentrate manufacturers to register using form TTB F 5520.3, file amendments to their registrations using that form or a letterhead application (depending on circumstances), and maintain a record file of all approved registrations and related supporting documents. TTB uses the collected information to identify concentrate manufacturers and their operations to ensure that the tax provisions of the IRC are appropriately applied.

Form Number: TTB F 5520.3.

Recordkeeping Number: TTB REC 5520/2.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 55.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 55.

Estimated Time per Response: 2 hours.

Estimated Total Annual Burden Hours: 110 hours.

2. *Title:* Volatile Fruit-Flavor Concentrate Manufacturers—Annual Report, and Usual and Customary Business Records.

OMB Control Number: 1513–0022.

Type of Review: Extension of a currently approved collection.

Description: Volatile fruit-flavor concentrates contain alcohol when made from the mash or juice of a fruit by an evaporative process. Under the IRC at 26 U.S.C. 5511, alcohol excise taxes and most other provisions of chapter 51 of the IRC do not apply to such concentrates if their manufacturers keep records and meet certain other requirements prescribed by regulation. Under that IRC authority, the TTB regulations in 27 CFR part 18 require volatile fruit-flavor concentrate manufacturers to submit an annual summary report, using form TTB F 5520.2, accounting for all such products produced, removed, or made unfit for beverage use. Such manufacturers compile this report from usual and customary business, which, under the regulations, respondents must retain for 3 years. TTB uses the collected information to ensure that the tax provisions of the IRC are appropriately applied.

Form Number: TTB F 5520.2.

Recordkeeping Number: TTB REC 5520/1.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 55.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 55.

Estimated Time per Response: 20 minutes.

Estimated Total Annual Burden Hours: 18 hours.

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

Dated: September 22, 2021.

Molly Stasko,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

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

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 must be received on or before October 28, 2021.

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 Molly Stasko by emailing PRA@treasury.gov, calling (202) 622–8922, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

1. *Title:* Reduction of Tax Attributes Due to Discharge of Indebtedness.

OMB Control Number: 1545–0046.

Type of Review: Extension of a currently approved collection.

Description: Internal Revenue Code (IRC) section 108 allows taxpayers to exclude from gross income amounts attributable to discharge of indebtedness in title 11 cases, insolvency, or a qualified farm indebtedness. Section 1081(b) allows corporations to exclude from gross income amounts attributable to certain transfers of property. The data is used to verify adjustments to basis of property and reduction of tax attributes.

Form Number: IRS Form 982.

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

Estimated Number of Respondents: 667.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 667.

Estimated Time per Respondent: 11 hours 23 minutes.

Estimated Total Annual Burden Hours: 7,491 hours.

2. *Title:* Declaration and Signature for Electronic and Magnetic Media Filing.

OMB Control Number: 1545–0967.

Type of Review: Extension of a currently approved collection.

Description: The IRS is actively engaged in encouraging e-filing and

electronic documentation. These forms are used to secure taxpayer signatures and declarations in conjunction with electronic or magnetic media filing of income tax returns. Form 8453–FE is used to authenticate the electronic Form 1041, *U.S. Income Tax Return for Estates and Trusts*. Form 8453–EMP is used to authenticate an electronic employment tax form, authorize the electronic return originator (ERO). Form 8879–EMP is used to authenticate an electronic employment tax return or request for refund, authorize an ERO or ISP to transmit via a third-party, and authorize an electronic funds withdrawal for payment of employment taxes owe. Form 8879–F is used by an electronic return originator when the fiduciary wants to use a personal identification number to electronically sign an estate’s or trust’s electronic income tax return, and if applicable consent to electronic funds withdrawal.

Form Number: IRS Forms 8879–F, 8453–FE, 8453–EMP, and 8879–EMP.

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

Estimated Number of Respondents: 21,000,881.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 21,000,881.

Estimated Time per Response: 2 hours 34 minutes.

Estimated Total Annual Burden Hours: 53,783,747 hours.

3. *Title:* Procedural Rules for Excise Taxes Currently Reportable on Form 720.

OMB Control Number: 1545–1296.

Type of Review: Extension of a currently approved collection.

Description: Treasury Decision (T.D.) 8685 contains the regulations addressing persons required to make deposits of excise taxes. Internal Revenue Code (IRC) Section 4251 imposes a tax on amounts paid for certain communications services. IRC Section 4261 imposes various taxes on amounts paid for the transportation of persons by air. IRC Section 4271 imposes a tax on amounts paid for the air transportation of property. T.D. 8442 provides guidance for reporting excise taxes on Form 720. Section 6302(c) authorizes the Secretary to prescribe the time, manner, and conditions under which taxes imposed under internal revenue laws may be received at government depositories.

Regulation Project Number: T.D. 8685 and T.D. 8442.

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