

gallon of the Federal excise tax paid on distilled spirits subsequently used in the manufacture of certain nonbeverage products such as medicines, food products, flavors, and perfumes. See 26 U.S.C. 5111–5114. In addition, nonbeverage products produced in the United States and then exported are also eligible for drawback of all excise taxes paid on the distilled spirits used to make those products. See 19 U.S.C. 1313(d). Under the TTB regulations in part 17, a respondent may make an export drawback claim to U.S. Customs and Border Protection (CBP) for the full amount of tax paid if they have previously made no claim to TTB. Alternatively, a respondent may claim the remaining \$1.00 per proof gallon of excise tax paid if they have or will file a claim with TTB under 26 U.S.C. 5114. When a respondent wishes to make a full or partial export drawback claim to CBP, they first submit form TTB F 5100.4, Certificate of Taxpaid Alcohol, to TTB, listing the source and amount of distilled spirits eligible for drawback and the amount of excise taxes claimed. TTB verifies the provided information and certifies on the form that it has issued no previous certificate for the described distilled spirits. As such, the collected information is necessary to ensure that export drawback is provided consistent with the relevant statutory provisions.

*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.

*Estimated Number of Respondents:* 10.

*Estimated Average Responses per Respondent:* 1 (one).

*Estimated Number of Responses:* 10.

*Estimated Average per Response Burden:* 30 minutes.

*Estimated Total Burden:* 5 hours.  
(Authority: 44 U.S.C. 3501 *et seq.*)

**Melody Braswell,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2025–14622 Filed 7–31–25; 8:45 am]

**BILLING CODE 4810–31–P**

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Assessment of Fees on Large Bank Holding Companies and Nonbank Financial Companies

**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. The Department of the Treasury, as part of its continuing effort to reduce paperwork burdens, invites the general public and other Federal agencies to comment on an information collection that is due for extension approval by the Office of Management and Budget.

**DATES:** Comments should be received on or before September 2, 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](http://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. Copies of the submissions may be obtained from Melody Braswell by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622–1035, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Assessment of Fees on Large Bank Holding Companies and Nonbank Financial Companies.

*OMB Control Number:* 1505–0245.

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

*Description:* The Financial Research Fund (FRF) Preauthorized Payment Agreement form will collect information with respect to the final rule (31 CFR part 150) on the assessment of fees on large bank holding companies and nonbank financial companies supervised by the Federal Reserve Board to cover the expenses of the FRF.

*Form Number:* TD F 105.1.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 21.

*Frequency of Response:* Once.  
*Estimated Total Number of Annual Responses:* 21.

*Estimated Time per Response:* 15 minutes.

*Estimated Total Annual Burden Hours:* 5.25 hours.

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

**Melody Braswell,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2025–14628 Filed 7–31–25; 8:45 am]

**BILLING CODE 4810–AK–P**

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service (IRS) 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 September 2, 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](http://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](mailto:PRA@treasury.gov), calling (202) 622–1035, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### SUPPLEMENTARY INFORMATION:

##### Internal Revenue Service (IRS)

1. *Title:* Opinion Letter Applications for Pre-Approved Plans (Forms 4461, 4461–A, 4461–B, and Form 4461–C).

*OMB Number:* 1545–0169.

*Form Number:* 4461, 4461–A, 4461–B, and 4461–C.

*Abstract:* The IRS uses these forms to determine from the information submitted whether the provider or mass

submitter of a pre-approved defined contribution plan qualifies under section 401(a) of the Internal Revenue Code for plan approval. The application is also used to apply for the approval of their employee benefit plans of standardized or nonstandardized pre-approval plans under section 403(b) and their related trust as exempt from federal income tax under Code section 501(a).

*Current Actions:* There are no changes being made to the forms and burden estimates at this time.

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

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

*Estimated Number of Respondents:* 2925.

*Estimated Time per Respondent:* 149 hours, 49 minutes.

*Estimated Total Annual Burden Hours:* 39,153 hours.

2. *Title:* Application for Determination for Terminating Plan and Distributable Benefits from Employee Pension Benefit Plans.

*OMB Control Number:* 1545–0202.

*Form Number:* Form 5310 and Form 6608.

*Abstract:* Employers who have qualified deferred compensation plans can take an income tax deduction for contributions to their plans. Form 5310 is used to request an IRS determination letter about the plan's qualification status (qualified or non-qualified) under Internal Revenue Code sections 401(a) or 403(a) of a pension. Form 6088 is used by the IRS to analyst an application for a determination letter on the qualification of the plan upon termination.

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

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

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

*Estimated Number of Responses:* 935.

*Estimated Time per Response:* 105 hours, 8 minutes.

*Estimated Total Annual Burden Hours:* 65,323.

3. *Title:* Request for Discharge from Personal Liability Under Internal Revenue Code Section 2204 or 6905.

*OMB Number:* 1545–0432.

*Form Number:* 5495.

*Abstract:* Form 5495 provides guidance under sections 2204 and 6905 for executors of estates and fiduciaries of decedent's trusts. The form, filed after regular filing of an Estate, Gift, or Income tax return for a decedent, is used by the executor or fiduciary to request discharge from personal liability

for any deficiency for the tax and periods shown on the form.

*Current Actions:* There are no changes to the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

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

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 25,000.

*Estimated Time per Respondent:* 12 hrs. 16 min.

*Estimated Total Annual Burden Hours:* 306,500 hours.

4. *Title:* Allocation of Expenses by Real Estate Mortgage Investment Conduits.

*OMB Control Number:* 1545–1018.

*Regulation Project Number:* TD 8266 and 8431.

Abstract Internal Revenue Code (IRC) sections 67 and 6049 and their regulations provide rules for certain deductions and income, as well as information disclosure requirements regarding the income and deductions. Treasury Regulations section 1.67–3(f)(4)(ii) requires single-class REMICs to provide certain IRC section 67 information to a person holding a regular interest in the single-class REMIC pursuant to section 1.6049–7(e). Treasury Regulations section 1.6049–7(e) requires the REMIC to provide certain information to brokers and middlemen who request the information to complete information returns. Treasury Regulations Section 1.6049–7(f)(7) requires brokers and middlemen to furnish certain information to corporations, non-calendar year taxpayers, and other specified persons who requests the information and for whom the broker or middleman holds as a nominee a REMIC regular interest or a collateralized debt obligation.

*Current Actions:* There is no change to the previously approve collection.

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

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

*Estimated Number of Responses:* 9,725.

*Estimated Time per Respondent:* 6,978 minutes.

*Estimated Total Annual Burden Hours:* 978.

5. *Title:* Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities, Notice of Qualified Separate Lines of Business.

*OMB Number:* 1545–1225.

*Project Number:* Form 5310–A.

*Abstract:* Internal Revenue Code section 6058(b) requires plan administrators to notify IRS of any plan

mergers, consolidations, spinoffs, or transfers of plan assets or liabilities to another plan. Code section 414(r) requires employers to notify IRS of separate lines of business for their deferred compensation plans. Form 5310–A is used to make these notifications.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

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

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

*Estimated Number of Respondents:* 935.

*Estimated Time per Respondent:* 14 hrs. 56 min.

*Estimated Total Annual Burden Hours:* 7,631.

6. *Title:* Reporting Requirements for Widely Held Fixed Investment Trusts.

*OMB Number:* 1545–1540.

*Regulation Project Number:* TD 9308.

*Abstract:* Under regulation section 1.671–5, the trustee or the middleman who holds an interest in a widely held fixed investment trust for an investor will be required to provide a Form 1099 to the IRS and a tax information statement to the investor. The trust is also required to provide more detailed tax information to middlemen and certain other persons, upon request.

*Current Actions:* There are no changes to the paperwork burden previously approved by OMB.

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

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

*Estimated Number of Respondents:* 1,200.

*Estimated Time per Respondent:* 2 hours.

*Estimated Total Annual Burden Hours:* 2,400.

7. *Title:* Qualifying Advanced Coal Project Program.

*OMB Number:* 1545–2003.

*Notice Number:* Notice 2020–88.

*Abstract:* This notice updates and amplifies the procedures for the allocation of § 48A Phase III credits by announcing the beginning of Round 3 of the § 48A Phase III Program. To be considered in Round 3 of the § 48A Phase III Program, applications must be submitted to the Department of Energy (DOE) (Application for DOE Certification) and to the IRS (Application for § 48A Certification).

*Current Actions:* There are changes to the existing collection. The notice updates prior procedures to comply with the requirements of Round 3 of the § 48A Phase III Program.

*Type of Review:* Revision of a currently approved collection.  
*Affected Public:* Businesses and other for-profit organizations.

*Estimated Number of Responses:* 5.

*Estimated Time per Respondent:* 110 hours.

*Estimated Total Annual Burden Hours:* 550 hours.

**8. Title:** S Corporation Shareholder Stock and Debt Basis Limitations.

*OMB Number:* 1545–2302.

*Document Number:* Forms 7203.

*Abstract:* Internal Revenue Code (IRC) Section 1366 determines the shareholder's tax liability from an S corporation. IRC Section 1367 details the adjustments to basis including the increase and decrease in basis, income items included in basis, the basis of indebtedness, and the basis of inherited stock. Shareholders will use Form 7203 to calculate their stock and debt basis, ensuring the losses and deductions are accurately claimed.

*Current Actions:* There are no changes in the form previously approved by OMB. However, updates in the burden computation will result in a burden decrease of 51,100 hours.

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

*Affected Public:* Estates and Trusts.

*Estimated Number of Respondents:* 70,000.

*Estimated Time per Respondent:* 3 hrs., 3 min.

*Estimated Total Annual Burden Hours:* 214,200.

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

**Melody Braswell,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2025–14630 Filed 7–31–25; 8:45 am]

**BILLING CODE 4810–25–P**

## DEPARTMENT OF THE TREASURY

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

**AGENCY:** Departmental Offices, U.S. 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 2, 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](http://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](mailto:PRA@treasury.gov), calling (202) 622–1035, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### SUPPLEMENTARY INFORMATION:

##### Bureau of the Fiscal Service (BFS)

**1. Title:** Trace Request for Electronic Funds Transfer (EFT) Payment; and Trace Request Direct Deposit.

*OMB Number:* 1530–0002.

*Form Number:* FS Form 150.1 and FS Form 150.2.

*Abstract:* These forms are used to notify the financial organization that a customer (beneficiary) has claimed non-receipt of credit for a payment. The forms are designed to help the financial organization locate any problems and to keep the customer (beneficiary) informed of any action taken.

*Current Actions:* Extension of a currently approved collection.

*Type of Review:* Regular.

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

*Estimated Number of Respondents:* 26,895.

*Estimated Time per Respondent:* 8 minutes.

*Estimated Total Annual Burden Hours:* 30,466.

**2. Title:** Voucher for Payment of Awards.

*OMB Number:* 1530–0012.

*Form Number:* FS Form 5135.

*Abstract:* Award certificates to the Department of the Treasury are paid annually as funds are received from foreign governments. Vouchers are mailed to award holders showing payments due. Award holders sign vouchers certifying that he/she is entitled to payment. Executed vouchers are used as a basis for payment.

*Current Actions:* Extension of a currently approved collection.

*Type of Review:* Regular.

*Affected Public:* Individuals and estates with a very small percentage of respondents coming from a business.

*Estimated Number of Respondents:* 114.

*Estimated Time per Respondent:* 30 minutes.

*Estimated Total Annual Burden Hours:* 57.

**3. Title:** Creditor's Request for Payment of Treasury Securities Belonging To A Decedent's Estate Being Settled Without Administration.

*OMB Number:* 1530–0027.

*Form Number:* FS Form 1050.

*Abstract:* The information is requested to obtain a creditor's consent to dispose of savings bonds/notes in settlement of a deceased owner's estate without administration.

*Current Actions:* Extension of a currently approved collection.

*Type of Review:* Regular.

*Affected Public:* Individuals or Households.

*Estimated Number of Respondents:* 2200.

*Estimated Time per Respondent:* 6 minutes.

*Estimated Total Annual Burden Hours:* 220.

**4. Title:** Disposition of Treasury Securities Belonging to a Decedent's Estate Being Settled Without Administration.

*OMB Number:* 1530–0055.

*Form Number:* FS Form 5336.

*Abstract:* The information is collected from a voluntary representative of a decedent's estate to support a request for disposition of United States Treasury Securities and/or related payments in the event that the estate is not being administered.

*Current Actions:* Extension of a currently approved collection.

*Type of Review:* Regular.

*Affected Public:* Individuals or Households.

*Estimated Number of Respondents:* 25,350.

*Estimated Time per Respondent:* 30 minutes.

*Estimated Total Annual Burden Hours:* 12,675.

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

**Melody Braswell,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2025–14629 Filed 7–31–25; 8:45 am]

**BILLING CODE 4810–AS–P**