

Dated: March 22, 2023.

Andrea M. Gacki,

*Director, Office of Foreign Assets Control,
U.S. Department of the Treasury.*

[FR Doc. 2023-06282 Filed 3-24-23; 8:45 am]

BILLING CODE 4810-AL-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request Concerning Information Reporting for Form 15397

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 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 new Form 15397, *Application for Extension of Time to Furnish Recipient Statements*.

DATES: Written comments should be received on or before May 26, 2023 to be assured of consideration.

ADDRESSES: Direct all written comments to Andrés García, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Please include, “OMB Number: 1545-New, Form 15397—Application for Extension of Time to Furnish Recipient Statements” in the subject line.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to LaNita Van Dyke, at (202) 317-6009, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at Lanita.VanDyke@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Application for Extension of Time to Furnish Recipient Statements.
OMB Number: 1545-New.

Form Project Number: Form 15397.

Abstract: The Secretary may grant an extension of time in which to furnish to employees/contractors the statements required by law. Currently, regulations allow the taxpayer to request an extension of time via letter, however, no official form exists for taxpayers to

submit a request for the extension of time to furnish statements to recipients. This form provides taxpayers with a more structured way of making the request. This will ease the burden on the taxpayers and improve IRS processing time.

Current Actions: This is a request for new OMB control number.

Type of Review: New Form.

Affected Public: Business or other for-profit organizations.

Estimated Number of Responses: 20,000.

Estimated Time per Respondent: .72 minutes.

Estimated Total Annual Burden Hours: 14,400.

The following paragraph applies to all 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 if 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 using 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: March 21, 2023.

Molly J. Stasko,

Senior Tax Analyst.

[FR Doc. 2023-06191 Filed 3-24-23; 8:45 am]

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DEPARTMENT OF THE TREASURY

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

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 26, 2023 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. *OMB Control Number:* 1513-0002.

Title: Personnel Questionnaire—Alcohol and Tobacco Products.

TTB Form Number: TTB F 5000.9.

Abstract: Provisions of chapters 51 and 52 of the Internal Revenue Code (IRC, 26 U.S.C. chapters 51 and 52) and the Federal Alcohol Administration Act (FAA Act; 27 U.S.C. 201 *et seq.*) require all persons who desire to engage in certain alcohol and tobacco activities to obtain a permit or registration from, or file a notice with, the Secretary of the Treasury (the Secretary) before beginning operations. The IRC and FAA

Act provide that an applicant must meet certain qualifications. For example, an applicant is not eligible for such permits or approvals if the Secretary finds that the applicant, (including company officers, directors, or principal investors) is not likely to lawfully operate or has certain criminal convictions. Under its delegated IRC and FAA Act authorities, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations authorize the collection of information from applicants so that TTB can determine if they meet the minimum statutory and regulatory qualifications for alcohol and tobacco permits, registrations, or notices. To assist TTB in making such determinations, applicants use form TTB F 5000.9, Personnel Questionnaire—Alcohol and Tobacco, or its electronic Permits Online (PONL) equivalent, to provide TTB with information regarding their identity and their criminal and business history.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the estimated 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; Individuals and households.

Number of Respondents: 9,850.

Average Responses per Respondent: 1 (one).

Number of Responses: 9,850.

Average per-response Burden: 51.08 minutes.

Total Burden: 8,386 hours.

2. **OMB Control Number:** 1513–0016.

Title: Drawback on Wines Exported.

TTB Form Number: TTB F 5120.24.

Abstract: In general, the IRC at 26 U.S.C. 5041 imposes Federal excise tax on wine produced or imported into the United States, while section 5362(c) allows domestic wine to be exported, transferred to a foreign trade zone, or used on certain vessels and aircraft without payment of that tax. In the case of taxpaid domestic wine that is subsequently exported, the IRC at 26 U.S.C. 5062(b) provides that exporters of such wine may claim “drawback” (refund) of the Federal excise tax paid or determined on the exported wine. Under the TTB regulations in 27 CFR part 28, Exportation of Alcohol, exporters of taxpaid domestic wine use form TTB F 5120.24 to document the wine’s exportation and to submit drawback claims for the Federal excise taxes paid on the exported wine. TTB

uses the provided information to determine if the exported wine is eligible for drawback.

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: 40.

Average Responses per Respondent: 4 (four).

Number of Responses: 160.

Average per-response Burden: 67 minutes.

Total Burden: 179 hours.

3. **OMB Control Number:** 1513–0031.

Title: Specific and Continuing Transportation Bonds—Distilled Spirits or Wines Withdrawn for Transportation to Manufacturing Bonded Warehouse, Class Six.

TTB Form Number: TTB F 5100.12.

Abstract: The IRC at 26 U.S.C. 5214(a)(6) and 5362(c)(4) authorizes the transfer without payment of Federal excise tax of, respectively, distilled spirits and wine from a bonded premises to certain customs bonded warehouses for subsequent exportation. To provide proprietors of manufacturing bonded warehouses with operational flexibility based on individual need, the TTB alcohol export regulations in 27 CFR part 28 allow the filing of either a specific transportation bond using form TTB F 5100.12 to cover a single shipment from a bonded premises to a manufacturing bonded warehouse, or a continuing transportation bond using form TTB F 5110.67 to cover multiple shipments.

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 and other for-profits.

Number of Respondents: 50.

Average Responses per Respondent: 1 (one).

Number of Responses: 50.

Average per-response Burden: 1 hour.

Total Burden: 50 hours.

4. **OMB Control Number:** 1513–0056.

Title: Distilled Spirits Plants—Transaction and Supporting Records.

TTB Recordkeeping Number: TTB REC 5110/05.

Abstract: In general, the IRC at 26 U.S.C. 5001 imposes Federal alcohol excise tax on distilled spirits produced or imported into the United States. The

IRC at 26 U.S.C. 5207 also provides that distilled spirits plant (DSP) proprietors must maintain records related to their production, storage, denaturing, and processing activities and render reports covering those activities “as the Secretary shall by regulations prescribe.” Under that IRC authority, the TTB regulations in 27 CFR parts 19, 26, 27, and 28 require DSP proprietors to keep certain usual and customary records related to their production, storage, denaturing, and processing activities. This information collection consists of the transaction and supporting records that are common to all four of those DSP activities. Proprietors use those common records, along with records that are unique to each activity, to document the data provided on their monthly DSP production, storage, denaturing, and processing operations reports. (TTB requirements to keep records unique to each of the four DSP activities, and the four related DSP operations reports, are approved under other OMB control numbers.) TTB personnel may examine the required records to verify the data provided by DSP proprietors in their monthly operations reports as those reports are the basis for determining a DSP proprietor’s Federal excise tax liability. This information collection implements the relevant statutory provisions and supports the accurate determination of Federal excise tax.

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 estimated number of annual respondents and responses.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Number of Respondents: 4,800.

Average Responses per Respondent: 1 (one).

Number of Responses: 4,800.

Average per-response and Total Burden: As this information collection consists of usual and customary records kept by respondents during the normal course of business, under 5 CFR 1320.3(b)(2), there is no additional burden on respondents associated with this information collection.

5. **OMB Control Number:** 1513–0061.

Title: Letterhead Applications and Notices Relating to Denatured Spirits.

TTB Recordkeeping Number: TTB REC 5150/2.

Abstract: Under the IRC at 26 U.S.C. 5214, denatured spirits (alcohol to which denaturants have been added to

render it unfit for beverage purposes) may be withdrawn from distilled spirits plants free of tax for nonbeverage industrial purposes in the manufacture of certain personal and household products. Since it is possible to recover potable alcohol from denatured spirits and articles made with denatured spirits, the IRC at 26 U.S.C. 5271–5275 sets forth provisions relating to denatured spirits and articles made with denatured spirits. Under those IRC authorities, the TTB regulations in 27 CFR part 20 require specially denatured spirits (SDS) dealers and manufacturers of nonbeverage products made with denatured alcohol to apply for and obtain a permit. In addition, the part 20 regulations that concern this information collection require such permit holders to submit letterhead applications and notices to TTB regarding certain changes to permit information, use of alternate methods and emergency variations from requirements, adoption or use of certain formulas, discontinuance of business, losses in transit, and requests to waive certain sample shipment and invoice requirements. The information collected implements the IRC's statutory provisions regarding denatured spirits.

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: 3,800.

Average Responses per Respondent: 1 (one).

Number of Responses: 3,800.

Average per-response Burden: 30 minutes.

Total Burden: 1,900 hours.

6. OMB Control Number: 1513–0110.

Title: Recordkeeping for Tobacco Products Removed in Bond from a Manufacturer's Premises for Experimental Purposes—27 CFR 40.232(e).

Abstract: The IRC at 26 U.S.C. 5704(a) provides that manufacturers of tobacco products may remove tobacco products for experimental purposes without payment of Federal excise tax, as prescribed by regulation. Under that authority, the TTB regulations at 27 CFR 40.232(e) require the keeping of certain usual and customary business records regarding the description, shipment, use, and disposition of tobacco products removed for experimental purposes outside of the factory. These records are subject to TTB inspection and are

necessary to protect the revenue, as they allow TTB to account for the lawful experimental use and disposition of nontaxpaid tobacco products, and to detect diversion of such products into the domestic market.

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: 235.

Average Responses per Respondent: 1 (one).

Number of Responses: 235.

Average per-response and Total Burden: As this information collection consists of usual and customary records kept by respondents during the normal course of business, under 5 CFR 1320.3(b)(2), there is no additional burden on respondents associated with this information collection.

7. OMB Control Number: 1513–0124.

Title: Customer Satisfaction Surveys for Permit Applications, Permits Online (PONL), Formulas Online (FONL), and COLAs Online.

Abstract: As part of TTB's efforts to improve customer service, we survey customers who submit applications for original or amended alcohol or tobacco permits, or for approval of alcohol beverage formulas or certificates of label approval (COLAs). These surveys assist TTB in identifying potential customer needs and problems, along with opportunities for improvement in our applications processes, with particular focus on customer experiences with TTB's various electronic application systems, Permits Online (PONL), Formulas Online (FONL), and COLAs Online.

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 estimated number of annual respondents, responses, and total burden hours associated with this collection.

Type of Review: Extension of a currently approved collection.

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

Number of Respondents: 16,000.

Average Responses per Respondent: 1 (one).

Number of Responses: 16,000.

Average per-response Burden: 12 minutes.

Total Burden: 3,200 hours.

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

Melody Braswell,

Treasury PRA Clearance Officer.

[FR Doc. 2023–06220 Filed 3–24–23; 8:45 am]

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Proposed Collection; Comment Request; Regulation Agency Protests

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

ACTION: Notice of information collection; request for comment.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other federal agencies to comment on the proposed information collection listed below, in accordance with the Paperwork Reduction Act of 1995.

DATES: Written comments must be received on or before May 26, 2023.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW, Suite 8100, Washington, DC 20220, or email at PRA@treasury.gov.

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:

Title: Regulation Agency Protests.

OMB Control Number: 1505–0107.

Type of Review: Extension without change of a currently approved collection.

Description: The Federal Acquisition Regulation (FAR); 48 CFR Chapter 1 provides general procedures on handling protests submitted by contractors to federal agencies. Treasury regulations provide detailed guidance for contractors doing business with acquisition offices within the U.S. Department of the Treasury to implement the FAR. FAR part 33.103, Protests to the agency prescribes the policies and procedures for filing protests to the agency. Information is requested of contractors so that the Government will be able to evaluate protests effectively and provide prompt