

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

Abstract: The IRS is actively engaged in encouraging e-filing and electronic documentation. The Form 8453 series is used to authenticate the electronically filed tax return, authorize the electronic return originator (ERO) or intermediate service provider (ISP) to transmit the return, and provide the taxpayer's consent to authorize electronic funds withdrawal for payment of taxes owed. Form 8453–FE is used to electronically file Form 1041, U.S. Income Tax Return for Estates and Trusts. Form 8453–EMP is used to electronically file an employment tax return on Forms 940 series, 941 series, 943 series, 944, and 945. Form 8453–WH is used to electronically file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons. The Form 8879 series is used to authorize the taxpayer and ERO to sign the return using a personal identification number (PIN) and consent to an electronic funds withdrawal. Form 8879–F is used to electronically file Form 1041, U.S. Income Tax Return for Estates and Trusts. Form 8879–EMP is used to electronically file an employment tax return on Forms 940 series, 941 series, 943 series, 944, and 945. Form 8879–WH is used to electronically file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.

Current Actions: There is a change to the existing collection. Forms 8453–WH and 8879–WH were developed to enable electronic filing of Form 1042.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Responses: 21,103,781.

Estimated Time per Respondent: 2.56 hours.

Estimated Total Annual Burden Hours: 54,018,359.

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: October 5, 2022.

Jon R. Callahan,
Tax Analyst.

[FR Doc. 2022–22044 Filed 10–7–22; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Privacy Act of 1974; System of Records

AGENCY: Department of the Treasury, Alcohol and Tobacco Tax and Trade Bureau (TTB).

ACTION: Notice of a modified system of records.

SUMMARY: In accordance with the Privacy Act of 1974, as amended, the Department of the Treasury, Alcohol and Tobacco Tax and Trade Bureau, proposes to modify a current Treasury system of records titled “Department of the Treasury, Alcohol and Tobacco Tax and Trade Bureau (TTB) .001—Regulatory Enforcement System of Records.”

DATES: Submit comments on or before November 10, 2022. The modified routine uses will be effective on November 10, 2022.

ADDRESSES: You may submit comments on this System of Records Notice (SORN) as an individual or on behalf of a business or other organization. You may submit comments electronically via the *Regulations.gov* website at <https://www.regulations.gov>, using the comment form posted for this document within Docket No. TTB–20XX–XXXX. Alternatively, you may submit written comments via postal mail to the Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street NW, Box 12,

Washington, DC 20005, Attention—Revisions to Privacy Act Systems of Records. You may upload or include attachments with your comments. Please submit or have your comments postmarked by the closing date shown in the **DATES** section of this document.

The Bureau will post all comments received, including any personal information you provide, along with any attachments or other supporting disclosures, without change on the *Regulations.gov* website. Therefore, you should submit only information you wish to make publicly available. Please contact TTB's Regulations and Rulings division by email using the web form available at <https://www.ttb.gov/contact-rrd>, or by telephone at 202–453–2265, if you have any questions regarding how to comment on this SORN or to request copies of this document, its supporting materials, or the comments received in response.

FOR FURTHER INFORMATION CONTACT: For general questions, please contact Michael Hoover at 202–453–1039, ext. 135. For privacy issues, please contact Amy Henke at 513–684–2301.

SUPPLEMENTARY INFORMATION: In accordance with the Privacy Act of 1974, as amended, 5 U.S.C. 552a, the Department of the Treasury (“Treasury” or the “Department”), Alcohol and Tobacco Tax and Trade Bureau (TTB), proposes to modify an existing Treasury system of records titled “Department of the Treasury, Alcohol and Tobacco Tax and Trade Bureau (TTB) .001—Regulatory Enforcement System of Records.” This is the only system of records adopted by TTB as of August 25, 2022.

TTB administers the Internal Revenue Code of 1986 (IRC), as amended, at 26 U.S.C. chapter 51 (distilled spirits, wine, and beer), chapter 52 (tobacco products, processed tobacco, and cigarette papers and tubes), and sections 4181–4182 (firearms and ammunition excise taxes), and the Federal Alcohol Administration Act (FAA Act, 27 U.S.C. chapter 8). Under its IRC authorities, TTB collects the Federal excise taxes levied on alcohol, tobacco, firearms, and ammunition products and the special occupational taxes levied on certain tobacco industry members. Under these IRC and the FAA Act authorities, TTB also administers the Federal permit, registration, or notice requirements that apply to alcohol and tobacco industry members, as well the Federal requirements that apply to the production, labeling, and marketing of alcohol beverage products.

Under this system of records, TTB collects certain personal information

about individuals who file tax returns with or submit return information to TTB regarding excise taxes on alcohol, tobacco, firearms, and ammunition, and about individuals who file special occupational tax returns or information. Also under this system of records, TTB collects certain personal information about individuals who are associated with operations and businesses that are the subject of permit applications, notices, or registrations under the IRC or FAA Act or activity undertaken under such permits, notices, or registrations. Information collected may include information related to alcohol and tobacco permittees; alcohol, tobacco, and firearms and ammunition excise taxpayers; special occupational taxpayers; claimants for refund, abatement, credit, allowance, or drawback of excise or special occupational taxes; and those filing offers in compromise.

While there are no significant changes to this system of records, TTB is modifying this system to reflect additional statutory authority and to incorporate new categories of information. Specifically:

- Section 107(d)(1) of the Taxpayer Certainty and Disaster Tax Relief Act of 2020 (the “Act”), Division EE of the Consolidated Appropriations Act, 2021 (Pub. L. 116–260), added a new section to the Internal Revenue Code (IRC), at 26 U.S.C. 6038E. That new section requires foreign alcohol producers electing to assign certain tax benefits to U.S. importers to “provide such information, at such time and in such manner, as the Secretary may prescribe in order to make such assignment, including information about the controlled group structure of such foreign producer.” Based on this new authority, and the IRC at 26 U.S.C. 5001(c)(3), 5041(c)(6), and 5051(a)(4), TTB will require registration of foreign alcohol producers, and it will collect information from those producers and the importers to which they assign tax benefits, which will be stored in this system.

- In the course of administering IRC provisions concerning foreign producer Federal excise tax benefit assignments and in processing alcohol excise tax refund claims made by U.S. importers based on those assignments, functions that were transferred to the Treasury Department by Section 107(e) of the Act, TTB may obtain from other Federal agencies information about covered persons and store that information in this system.

Federal law protects personally identifiable information (PII) and other information contained in this system

from disclosure. Specifically, 5 U.S.C. 552a regulates the collection, maintenance, use, and dissemination of personal information by federal agencies, and 26 U.S.C. 6103 prohibits disclosure of tax returns and related information unless disclosure is specifically authorized by the IRC.

This modified system will be included in Treasury’s inventory of record systems. Treasury and TTB have provided a report of this system of records to the Committee on Oversight and Government Reform of the House of Representatives, the Committee on Homeland Security and Governmental Affairs of the Senate, and the Office of Management and Budget (OMB), pursuant to 5 U.S.C. 552a(r) and OMB Circular A–108, “Federal Agency Responsibilities for Review, Reporting, and Publication under the Privacy Act,” dated December 23, 2016.

For the reasons set forth above in the preamble, TTB proposes to modify its system of records entitled “Department of the Treasury, Alcohol and Tobacco Tax and Trade Bureau (TTB) .001—Regulatory Enforcement System of Records” as follows:

Ryan Law,

Deputy Assistant Secretary for Privacy, Transparency, and Records.

SYSTEM NAME AND NUMBER:

Department of the Treasury, Alcohol and Tobacco Tax and Trade Bureau (TTB) .001—Regulatory Enforcement System of Records

SECURITY CLASSIFICATION:

Unclassified.

SYSTEM LOCATION:

TTB maintains the system records at its headquarters in Washington, DC, and at its National Revenue Center in Cincinnati, OH, located, respectively, at these addresses:

- Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street NW, Washington, DC 20005; and
- Alcohol and Tobacco Tax and Trade Bureau, National Revenue Center, 550 Main Street, Suite 8002, Cincinnati, OH 45202.

In addition, components of this system also are geographically dispersed throughout TTB’s field offices. A list of TTB’s field offices and their addresses is available on the TTB website at <https://www.ttb.gov/about-ttb/district-office-locations>.

SYSTEM MANAGER(S):

Assistant Administrator, Permitting and Taxation, Alcohol and Tobacco Tax and Trade Bureau, 550 Main Street, Suite 8002, Cincinnati, OH 45202.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 5001, 5006(a), 5008, 5041, 5042(a)(2) and (3), 5044, 5051, 5055, 5056, 5061, 5062, 5064, 5101, 5132, 5172, 5179(a), 5181, 5271(b)(1), 5275, 5301(a) and (b), 5312, 5356, 5401, 5417, 5502, 5511(3), 5705, 5712, 6001, 6011(a), 6038E, 6201, 6423, 7011, and 7122; 27 U.S.C. 204, 205, and 207; and section 1111(d) of the Homeland Security Act of 2002, as codified at 6 U.S.C. 531(d).

PURPOSE(S) OF THE SYSTEM:

The purpose of this system is to administer the laws under TTB’s jurisdiction, including determining eligibility or qualifications of individuals who are engaged or propose to engage in activities regulated by TTB; assuring collection of the revenue due from regulated industry members; preventing improper trade practices in the beverage distilled spirits, malt beverage, and wine industries; and interacting with Federal, State, and local governmental agencies in the resolution of problems relating to revenue protection and other areas of joint jurisdictional concern.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

The categories of individuals covered by this system of records include:

(1) Individuals who file tax returns or submit return information to TTB regarding Federal excise taxes on alcohol, tobacco, firearms, and ammunition or tobacco industry-related special occupational taxes; and

(2) Individuals who have filed permit applications with or who have been issued permits by TTB; who have filed notices or registrations with TTB; and/or who are in certain positions of management or control of such regulated businesses, or have specified levels of ownership interest in such regulated businesses.

These individuals include alcohol and tobacco permittees, registrants, or notice holders; alcohol, tobacco, and firearms and ammunition excise taxpayers; special occupational taxpayers; claimants for refund, abatement, credit, allowance, or drawback of excise or special occupational taxes; and those filing offers in compromise.

CATEGORIES OF RECORDS IN THE SYSTEM:

This system includes records containing investigative material compiled by TTB or provided to it by other Federal agencies required to meet TTB’s responsibilities under the Internal Revenue Code of 1986 and the Federal Alcohol Administration Act, which may consist of the following:

- Names of individuals;
- Dates of birth;
- Social Security Numbers (SSN) (if collected);
- Telephone numbers;
- Email addresses;
- Mailing, home, and business premises addresses;
- Employer Identification Numbers (EIN);
- Abstracts of offers in compromise;
- Administrative law judge decisions;
- Assessment records including notices of proposed assessments, notices of shortages or losses, copies of notices from the Internal Revenue Service to assess taxes, and recommendations for assessments;
- Audit and investigation reports;
- Chief Counsel opinions and memoranda;
- Claim records including claims, letters of claim rejection, sample reports, supporting data, and vouchers and schedules of payment;
- Controlled group information;
- Correspondence concerning records in this system and related matters;
- Demands for payment of excise tax liabilities;
- Financial statements;
- Letters of warning;
- Lists of permittees, registrants, notice holders, and licensees;
- Lists of officers, directors, and principal stockholders;
- Mailing lists;
- Notices of delinquent reports;
- Offers in compromise;
- Operational records, such as operating and inventory reports, and transaction records and reports;
- Orders of revocation, suspension, or annulment of permits, notices, registrations or licenses;
- Permit, registration, notice, and licensing histories;
- Reports of violations;
- Qualifying records including access authorizations, advertisement records, applications, business histories, criminal records, educational histories, employment histories, financial data, formula approvals, licenses, notices, permits, personal references, registrations, sample reports, special permissions and authorizations, and statements of process;
- Show cause orders; and
- Tax records relating to periodic payment and prepayment of taxes, tax returns, notices of tax discrepancy or adjustment, and refunds.

RECORD SOURCE CATEGORIES:

This system of records has been determined to be exempt from reporting record source categories pursuant to 5 U.S.C. 552a(j)(2) and (k)(2) and 31 CFR

1.36. Notwithstanding this exemption, the risks justifying the application of this exemption to this system are less pertinent to certain record source categories, including: applications, notices and registrations filed with TTB in the ordinary course.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND PURPOSES OF SUCH USES:

In addition to those disclosures generally permitted under the Privacy Act of 1974, 5 U.S.C. 552a(b), records and/or information or portions thereof maintained as part of this system may be disclosed outside Treasury as a routine use pursuant to 5 U.S.C. 552a(b)(3) as follows:

(1) To a Federal, State, local, or foreign agency maintaining civil, criminal, or other relevant enforcement information or other pertinent information, which has requested information necessary or relevant to the requesting agency's official functions; including for the purpose of enforcing administrative, civil, or criminal laws; hiring or retention of an employee; issuance of a security clearance, license, contract, grant, or other benefit by the requesting agency, to the extent that the information is relevant and necessary to the requesting agency's decision on the matter;

(2) To a Congressional office in response to an inquiry made at the request of the individual to whom the record pertains;

(3) To the National Archives and Records Administration (NARA) or General Services Administration pursuant to records management inspections being conducted under the authority of 44 U.S.C. 2904 and 2906;

(4) To appropriate agencies, entities, and persons when: (1) The Department of the Treasury and/or TTB suspects or has confirmed that there has been a breach of the system of records; (2) the Department of the Treasury and/or TTB has determined that as a result of the suspected or confirmed breach there is a risk of harm to individuals, the Department of the Treasury and/or TTB (including its information systems, programs, and operations), the Federal Government, or national security; and (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department of the Treasury's and/or TTB's efforts to respond to the suspected or confirmed breach or to prevent, minimize, or remedy such harm;

(5) To another Federal agency or Federal entity, when the Department of the Treasury and/or TTB determines

that information from this system of records is reasonably necessary to assist the recipient agency or entity in (1) responding to a suspected or confirmed breach or (2) preventing, minimizing, or remedying the risk of harm to individuals, the recipient agency or entity (including its information systems, programs, and operations), the Federal Government, or national security, resulting from a suspected or confirmed breach;

(6) To third parties when such disclosure is required by statute or Executive Order;

(7) To third parties to the extent necessary to collect or verify information pertinent to TTB's decision to grant, deny, or revoke a license or permit; to initiate or complete an investigation of violations or alleged violations of laws and regulations administered by TTB;

(8) To a court, magistrate, or administrative tribunal in the course of presenting evidence, including disclosures to opposing counsel or witnesses in the course of or in preparation for civil discovery, litigation, or settlement negotiations upon a finding by the Department of the Treasury and/or TTB that the records are relevant and necessary to the proceeding, in response to a subpoena where requested records appear to be relevant or potentially relevant to a proceeding, or in connection with criminal law proceedings;

(9) To International Criminal Police Organization (INTERPOL) and similar national and international intelligence gathering organizations for the purpose of identifying international and domestic criminals involved in consumer fraud, revenue evasion, crimes, or persons involved in terrorist activities;

(10) To foreign governments in accordance with formal or informal international agreements;

(11) To appropriate Federal, State, local, or foreign agencies responsible for investigating or prosecuting the violations of, or for enforcing or implementing, a statute, rule, regulation, order, or license, where the Department of the Treasury and/or TTB becomes aware of an indication of a violation or potential violation of criminal law or regulation;

(12) To third parties for a purpose consistent with any permissible disclosure of returns or return information under the IRC, as amended;

(13) To a contractor for the purpose of processing administrative records and/or compiling, organizing, analyzing, programming, or otherwise refining records subject to the same limitations

applicable to Department of the Treasury officers and employees under the Privacy Act;

(14) To the Department of Justice when seeking legal advice or when (a) the Department of the Treasury or (b) TTB, or (c) any employee of TTB in his or her official capacity, or (d) any employee of TTB in his or her individual capacity where the Department of Justice has agreed to represent the employee, or (e) the United States, where TTB determines that litigation is likely to affect the Department of the Treasury and/or TTB, is a party to litigation or has an interest in such litigation, and the use of such records by the Department of Justice is deemed by the agency to be relevant and necessary to the litigation; and

(15) To the news media to provide information in accordance with guidelines contained in 28 CFR 50.2 that relate to an agency's functions relating to civil and criminal proceedings.

POLICIES AND PRACTICES FOR STORAGE OF RECORDS:

TTB maintains records in this system in a secure computer system that require the use of a personal identity verification (PIV) card and multi-digit personal identification number (PIN) to access, or on paper in secure facilities with controlled access.

POLICIES AND PRACTICES FOR RETRIEVAL OF RECORDS:

Records may be retrieved by name, by permit, registration, notice, user, claim, or license number, by document locator number, or by Employer Identification Number (EIN).

POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORDS:

TTB retains and disposes of records in the system in accordance with records disposition schedule DAA-0564-2013-0003, approved by the National Archives and Records Administration (NARA) for TTB.

ADMINISTRATIVE, TECHNICAL, AND PHYSICAL SAFEGUARDS:

TTB safeguards records in this system in accordance with applicable rules and policies, including all applicable Treasury automated systems security and access policies. TTB has imposed strict controls to minimize the risk of compromising the information that is being stored. Records stored on electronic media are protected by controlled access and are encrypted at rest in the system and when transmitted. Access to the computer system containing the records in this system is limited to those individuals

who have a need to know the information for the performance of their official duties and who have appropriate clearances.

RECORD ACCESS PROCEDURES:

See "Notification Procedures" below.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in "Notification Procedures" below.

NOTIFICATION PROCEDURES:

The Secretary of Treasury has exempted this system from the notification, access, and amendment procedures of the Privacy Act pursuant to 5 U.S.C. 552a(j)(2) and (k)(2) because it is a law enforcement system. See 31 CFR 1.36. However, Treasury and TTB will consider individual requests for notification, access, or amendment. Individuals seeking notification of and access to any record contained in this system of records, or seeking to contest the content of any record contained in this system of records, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, subpart C, Appendix E. Requests may be mailed or delivered in person and addressed to: Director, Regulations and Ruling Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street NW, Box 12, Washington, DC 2005, or faxed to 202-453-2331.

When seeking records about yourself from this system of records or any other Departmental system of records your request must conform with the Privacy Act regulations set forth in § 1.26 of 31 CFR part 1. You must first verify your identity, meaning that you must provide your full name, current address, and date and place of birth. You must sign your request, and your signature must either be notarized or submitted under 28 U.S.C. 1746, a law that permits statements to be made under penalty of perjury. While no specific form is required, you should provide the following:

- An explanation of why you believe the Department would have information on you;
- Identify which bureau(s) of the Department you believe may have the information about you;
- Specify when you believe the records would have been created;
- Provide any other information that will help the Bureau or FOIA staff determine which Treasury Bureau may have responsive records; and
- If your request is seeking records pertaining to another living individual,

you must include a statement from that individual certifying his/her agreement for you to access his/her records.

Without this bulleted information, the Bureau(s) may not be able to conduct an effective search, and your request may be denied due to lack of specificity or lack of compliance with applicable regulations.

EXEMPTIONS PROMULGATED FOR THE SYSTEM:

The Secretary of the Treasury has designated this system as exempt from the following provisions of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2): 5 U.S.C. 552a(c)(3), (d)(1), (d)(2), (d)(3), (d)(4), (e)(1), (e)(4)(G), (e)(4)(H), (e)(4)(I), and (f). See 31 CFR 1.36.

HISTORY:

Notice of this system of records was last published in full in the **Federal Register** on February 10, 2021 (86 FR 8988) as Department of the Treasury, Alcohol and Tobacco Tax and Trade Bureau (TTB) .001—Regulatory Enforcement System of Records.

[FR Doc. 2022-21938 Filed 10-7-22; 8:45 am]

BILLING CODE 4810-31-P

DEPARTMENT OF VETERANS AFFAIRS

Veterans' Family, Caregiver and Survivor Advisory Committee, Notice of Meeting, Amended

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act (FACA), 5 U.S.C. app. 2, that the Veterans' Family, Caregiver and Survivor Advisory Committee will meet virtually on Friday, October 28, 2022. The meeting session will begin and end as follows:

Date	Time
October 28, 2022 ...	12:00 p.m. to 3:00 p.m. Eastern Standard Time (EST).

The meeting is open to the public and will be conducted using Microsoft Teams. Please email VEOFACA@va.gov for an invitation link prior to October 26, 2022 or dial-in by phone (for audio only) 1-872-701-0185, United States, Chicago (Toll), Phone Conference ID: 739 667 947#.

The purpose of the Committee is to advise the Secretary of Veterans Affairs on matters related to: the need of Veterans' families, caregivers and survivors across all generations, relationships and Veterans status; the use of VA care, benefits and memorial services by Veterans' families, caregivers and survivors, and opportunities for improvements to the