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Dated: October 24, 2023.

Steven B. Levine,

Manager Team 1940, CSDC—Compliance
Support, Development & Communications.

[FR Doc. 2023–23807 Filed 10–27–23; 8:45 am]

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 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 November 29, 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 Spencer W. Clark by emailing PRA@treasury.gov, calling (202) 927–5331, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Alcohol and Tobacco Tax and Trade Bureau (TTB)

1. *Title:* Application for Registration for Tax-Free Firearms and Ammunition Transactions Under 26 U.S.C. 4221.

OMB Control Number: 1513–0095.

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

Description: The Internal Revenue Code (IRC) at 26 U.S.C. 4181 imposes a Federal excise tax on the sale of firearms and ammunition sold by manufacturers, producers, and importers. Under the IRC at 26 U.S.C. 4221, no excise tax is imposed on certain sales of firearms and ammunition, provided that the seller and purchaser of the articles (with certain exceptions) are registered as required by 26 U.S.C. 4222 and the related regulations issued by the Secretary of the Treasury. Under that IRC authority, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations at 27 CFR 53.140 prescribe the use of form TTB F 5300.28 as the application to obtain an approved Certificate of Registry to sell or purchase firearms and ammunition tax free. TTB uses the collected information to determine if the respondent is qualified to engage in tax-free sales and issue the required certificate. In addition, once registered, persons registered make certain amendments to their previously provided information by filing an amended TTB F 5300.28 or by filing a letterhead notice.

Form: TTB F 5300.28.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 110.

Frequency of Response: On occasion.
Estimated Total Number of Annual Responses: 110.

Estimated Time per Response: 3 hours.

Estimated Total Annual Burden Hours: 330.

2. *Title:* Record of Carbon Dioxide Measurement in Effervescent Products Taxed as Hard Cider.

OMB Control Number: 1513–0139.

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

Description: The Internal Revenue Code (IRC), at 26 U.S.C. 5041, defines and imposes six Federal excise tax rates on wine, which vary by the wine’s alcohol and carbon dioxide content. Wines with no more than 0.392 grams of carbon dioxide per 100 milliliters are taxed as still wine at \$1.07, \$1.57, or \$3.15 per gallon, depending on their alcohol content, while wines with more

than 0.392 grams of carbon dioxide per 100 milliliters are taxed as effervescent wine at \$3.30 per gallon if artificially carbonated or \$3.40 per gallon if naturally carbonated. However, under those IRC provisions, certain apple- and pear-based wines are subject to the “hard cider” tax rate of \$0.226 per gallon if the product contains no more than 0.64 grams of carbon dioxide per 100 milliliters of wine and does not exceed 8.5 percent alcohol by volume. Given the significant difference in those excise tax rates which, in part, depend on the level of a wine’s effervescence, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations at 27 CFR 24.302 require proprietors who produce or receive effervescent hard cider to record the amount of carbon dioxide in the product. This recordkeeping requirement is necessary to protect the revenue as it allows TTB to verify during field audits a respondent’s compliance with the statutory definition of wine eligible for the hard cider tax rate.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 400.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 400.

Estimated Time per Response: 2.5 hours.

Estimated Total Annual Burden Hours: 1,000 hours.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2023–23819 Filed 10–27–23; 8:45 am]

BILLING CODE 4810–31–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 November 29, 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:

Internal Revenue Service (IRS)

1. Title: Interest Income.

OMB Number: 1545-0112.

Form Number: 1099-INT.

Regulation Number: TD 7873.

Abstract: IRC section 6049 requires payers of interest of \$10 or more to file a return showing the aggregate amount of interest paid to a payee. Regulations sections 1.6049-4 and 1.6049-7 require Form 1099-INT to be used to report this information. IRC section 6041 and Regulations section 1.6041-1 require persons paying interest (that is not covered under section 6049) of \$600 or more in the course of their trades or businesses to report that interest on Form 1099-INT. IRS uses Form 1099-INT to verify compliance with the reporting rules and to verify that the recipient has included the proper amount of interest on his or her income tax return.

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: Business or other for-profit organizations, Federal Government, individuals or households, and not-for-profit institutions.

Estimated Number of Responses: 141,555,000.

Estimated Time per Respondent: 13 minutes.

Estimated Total Annual Burden Hours: 46,403,150.

2. Title: Form 2032—Contract Coverage Under Title II of the Social Security Act.

OMB Number: 1545-0137.

Form Number: Form 2032.

Abstract: U.S. citizens and resident aliens employed abroad by foreign affiliates of American employers are exempt from social security taxes. Under Internal Revenue Code section 3121(l), American employers may file an agreement on Form 2032 to waive this exemption and obtain social security coverage for U.S. citizens and resident aliens employed abroad by their foreign affiliates. The American employers can later file Form 2032 to cover additional foreign affiliates as an amendment to their original agreement.

Current Actions: There is no change to the existing collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, and individuals or households.

Estimated Number of Responses: 26.

Estimated Time per Respondent: 6 hours, 4 minutes.

Estimated Total Annual Burden Hours: 158.

3. Title: Information Return for Publicly Offered Original Issue Discount Instruments.

OMB Number: 1545-0887.

Form Number: 8281.

Abstract: Internal Code section 1275(c)(2) requires the furnishing of certain information to the IRS by issuers of publicly offered debt instruments having original issue discount. Regulations section 1.1275-3 prescribes that Form 8281 shall be used for this purpose. The information on Form 8281 is used to update Publication 1212, List of Original Issue Discount Instruments.

Current Actions: There are no changes to burden.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 2,500.

Estimated Time per Response: 6 hours, 7 minutes.

Estimated Total Annual Burden Hours: 15,300 hours.

Title: Application for Extension of Time to File Information Returns.

4. OMB Number: 1545-1081.

Regulatory Number: TD 9838.

Form Number: 8809.

Abstract: Form 8809 is used to request an extension of time to file Forms W-2, W-2G, 1042-S, 1094-C, 1095, 1097, 1098, 1099, 3921, 3922, 5498, or 8027. The IRS reviews the information contained on the form to determine whether an extension should be granted.

Current Actions: There is no change to the form. However, the filing estimates have been updated. This will result in a total estimated burden increase of 3,656,464 hours. We are making this submission to renew the OMB approval.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals, not-for-profit institutions, farms, and Federal, State, local or Tribal governments.

Estimated Number of Respondents: 821,406.

Estimated Time per Respondent: 4 hrs., 44 min.

Estimated Total Annual Burden Hours: 3,893,465.

5. Title: Residence of Trusts and Estates—7701.

OMB Number: 1545-1600.

Regulation Project Number: TD 8813.

Abstract: This regulation provides the procedures and requirements for making the election to remain a domestic trust in accordance with section 1161 of the Taxpayer Relief Act of 1997. The information submitted by taxpayers will be used by the IRS to determine if a trust is a domestic trust or a foreign trust.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of the currently approved collection.

Affected Public: Individuals or households.

Estimated Number of Respondents: 222.

Estimated Time per Respondent: 31 minutes.

Estimated Total Annual Burden Hours: 114.

6. Title: Escrow Funds and Other Similar Funds.

OMB Number: 1545-1631.

Regulation Project Number: TD 9249.

Abstract: This document contains final regulations relating to the taxation and reporting of income earned on qualified settlement funds and certain other escrow accounts, trusts, and funds, and other related rules. The final regulations affect qualified settlement funds, escrow accounts established in connection with sales of property, disputed ownership funds, and the parties to these escrow accounts, trusts, and funds.

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: Individuals or households, business or other for-profit organizations, not-for-profit institutions and Federal, state, local or tribal governments.

Estimated Number of Respondents: 9,300.

Estimated Time per Respondent: 24 minutes.

Estimated Total Annual Burden Hours: 3,720.

7. *Title:* Constructive Transfers and Transfers of Property to a Third Party on Behalf of a Spouse.

OMB Number: 1545–1751.

Regulatory Number: TD 9035.

Abstract: Treasury Regulations section 1.1041–2 sets forth the required information that will permit spouses or former spouses to treat a redemption by a corporation of stock of one spouse or former spouse as a transfer of that stock to the other spouse or former spouse in exchange for the redemption proceeds and a redemption of the stock from the latter spouse or a former spouse in exchange for the redemption proceeds.

Current Actions: There is no change to the existing collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households.

Estimated Number of Responses: 1,000.

Estimated Time per Respondent: 30 minutes.

Estimated Total Annual Burden Hours: 500.

8. *Title:* Notice of Qualified Equity Investment for New Markets Credit.

OMB Number: 1545–2065.

Form Number: 8874–A.

Abstract: CDEs must provide notice to any taxpayer who acquires a qualified equity investment in the CDE at its original issue that the equity investment is a qualified equity investment entitling the taxpayer to claim the new markets credit. Form 8874–A is used to make the notification as required under section 1.45D–1(g)(2)(i)(A).

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Individual or households, Business or other for-profit.

Estimated Number of Respondents: 500.

Estimated Time Per respondent: 5 hours and 26 minutes.

Estimated Total Annual Burden Hours: 2,715.

9. *Title:* Notice of Recapture Event for New Markets Credit.

OMB Number: 1545–2066.

Form Number: 8874–B.

Abstract: Community Development Entities (CDEs) must provide notification to any taxpayer holder of a qualified equity investment (including prior holders) that a recapture event has occurred. This form is used to make the

notification as required under Regulations section 1.45D–1(g)(2)(i)(B).

Current Actions: There are no changes to burden.

Type of Review: Extension of a currently approved collection.

Affected Public: Individual or households, Business or other for-profit.

Estimated Number of Respondents: 500.

Estimated Time per Response: 5 hours, 30 minutes.

Estimated Total Annual Burden Hours: 2,755 hours.

10. *Title:* Credit for Carbon Dioxide Sequestration under Section 45Q.

OMB Number: 1545–2153.

Form Project Number: Notice 2009–83.

Abstract: The notice sets forth interim guidance, pending the issuance of regulations, relating to the credit for carbon dioxide sequestration (CO2 sequestration credit) under § 45Q of the Internal Revenue Code.

Current Actions: There is no change in the burden previously approved by OMB.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Responses: 30.

Estimated Time per Respondent: 6 hours.

Estimated Total Annual Burden Hours: 180.

11. *Title:* Relief for Certain Spouses of Military Personnel.

OMB Number: 1545–2169.

Document Number(s): TD 9194, 9391 and Notices: 2010–30, 2011–16, and 2012–41.

Abstract: The Military Spouses Residency Relief Act (“MSRRA”) was signed into law on November 11, 2009 (Pub. L. 111–97). MSRRA applies to the 2009 and subsequent tax years. This collection provides guidance to taxpayers who claim the benefits of the tax provisions under MSRRA for the 2009 and subsequent tax years. These documents provide civilian spouses working in a U.S. territory but claiming a tax residence in one of the 50 States or the District of Columbia (“U.S. mainland”) under MSRRA with an extension of time for paying the tax due to the Internal Revenue Service (“IRS”) (Internal Revenue Code § 6161). Additionally, these documents provide civilian spouses working on the U.S. mainland but claiming a tax residence in a U.S. territory under MSRRA with guidance on filing claims for refund of federal income taxes that their employers withheld and remitted to the IRS or estimated tax payments the taxpayers paid to the IRS.

Current Actions: There is no change to the 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: 6,200.

Estimated Time per Respondent: 1 hr.

Estimated Total Annual Burden Hours: 6,200.

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

Melody Braswell,

Treasury PRA Clearance Officer.

[FR Doc. 2023–23901 Filed 10–27–23; 8:45 am]

BILLING CODE 4830–01–P

U.S.-CHINA ECONOMIC AND SECURITY REVIEW COMMISSION

Notice of Open Public Event

AGENCY: U.S.-China Economic and Security Review Commission.

ACTION: Notice of open public event.

SUMMARY: Notice is hereby given of the following open public event of the U.S.-China Economic and Security Review Commission. The Commission is mandated by Congress to investigate, assess, and report to Congress annually on “the national security implications of the economic relationship between the United States and the People’s Republic of China.” Pursuant to this mandate, the Commission will hold a public release of its 2023 Annual Report to Congress in Washington, DC on November 14, 2023.

DATES: The release is scheduled for Tuesday, November 14, 2023 at 10:30 a.m.

ADDRESSES: This release will be held in-person at or near the U.S. Capitol and adjacent Congressional office buildings (specific building and room number to be announced) and online via live webcast on the Commission’s website at www.uscc.gov. Please check the Commission’s website for an announcement on the specific event location once determined. Instructions on how to view the webcast and submit questions or participate in the question and answer session will also be posted at USCC.gov. Reservations are not required to attend.

FOR FURTHER INFORMATION CONTACT: Any member of the public seeking further information concerning the event should contact Jameson Cunningham, 444 North Capitol Street NW, Suite 602, Washington, DC 20001; telephone: 202–