

Concept Papers

Estimated Number of Respondents: 2,500.
Estimated Average Time per Respondent: 2.2667 hrs. (136 minutes).
Estimated Total Annual Burden Hours: 5,667 hrs.

Application Process

Estimated Number of Respondents: 2,500.
Estimated Average Time per Respondent: 10.4333 hrs. (626 minutes).
Estimated Total Annual Burden Hours: 26,083 hrs.

14. *Title:* Guidance under Section 529A: Qualified ABL Programs.
OMB Number: 1545–2293.
Regulatory Number: TD 9923.
Abstract: The Stephen Beck, Jr., Achieving a Better Life Experience (ABLE) Act of 2014, as part of The Tax Increase Prevention Act of 2014 (Pub. L. 113–295), added Internal Revenue Code (IRC) section 529A. IRC section 529A provides rules under which States or State agencies or instrumentalities may establish and maintain a new type of tax-favored savings program through which contributions may be made to the account of an eligible disabled individual to meet qualified disability expenses. These accounts also receive favorable treatment for purposes of certain means-tested Federal programs. Treasury Regulations section 1.529A–2 provides guidance about the requirements applicable to qualified ABLE programs and individuals seeking to establish ABLE accounts under such programs.

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

Type of Review: Extension of a currently approved collection.

Affected Public: States, and Individuals or households.

Estimated Number of Responses: 28,987.

Estimated Time per Respondent: 22 minutes.

Estimated Total Annual Burden Hours: 10,729.

15. *Title:* Taxpayer Experience Office Speaker Request.

OMB Number: 1545–New.

Form Project Number: Form 15424.

Abstract: If an organization would like a representative from Internal Revenue Service (IRS) Taxpayer Experience Office to speak at their event, they can complete the speaker request form. This form provides organizations with a more structured way of making the request. Also, the form streamlines the process by ensuring the IRS receives the necessary information in order to provide a speaker.

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

Type of Review: New form.

Affected Public: Business, or other for-profit, and not-for-profit institutions.

Estimated Number of Responses: 100.

Estimated Time per Respondent: 10 minutes.

Estimated Total Annual Burden Hours: 17 hrs.

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

Melody Braswell,

Treasury PRA Clearance Officer.

[FR Doc. 2023–28538 Filed 12–26–23; 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 January 26, 2024 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:* Brewer’s Notices; and Letterhead Applications and Notices Filed by Brewers.

OMB Control Number: 1513–0005.

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

Description: The Internal Revenue Code (IRC) at 26 U.S.C. 5401 requires brewers to file a notice of intent to operate a brewery, containing the information the Secretary of the Treasury prescribes by regulation. In addition, the IRC at 26 U.S.C. 5411, 5412, 5414, 5415, and 5417, authorizes certain other uses of and operations at breweries under regulations issued the Secretary. Under those IRC authorities, the TTB regulations in 27 CFR part 25, Beer, require new brewery applicants to submit TTB F 5130.10, Brewer’s Notice, which provides TTB with information similar to that collected on a permit application; require brewers to submit an amended Brewer’s Notice when certain changes occur to the brewery’s ownership, control, location, description, and bond or operating status; and require brewers to submit letterhead applications or notices regarding certain changes in brewery operations and the destruction, loss, or return of beer. The TTB part 25 regulations also require brewers to maintain a permanent file at their premises containing their Brewer’s Notice, its incorporated supporting documents, and the related letterhead applications and notices, available for inspection by TTB officers. This information collection request is necessary to protect the revenue and ensure that brewers conduct their operations in compliance with relevant Federal laws and regulations.

Form: TTB F 5130.10.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 7,820.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 10,320.

Estimated Time per Response: Varies from 30 minutes to 3 hours.

Estimated Total Annual Burden Hours: 10,870.

(2.) *Title:* Application for an Alcohol Fuel Producer Permit Under 26 U.S.C. 5181.

OMB Control Number: 1513–0051.

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

Description: Under the authority of the Internal Revenue Code at 26 U.S.C.

5181(a)(1), persons wishing to establish a distilled spirits plant for the sole purpose of producing and receiving distilled spirits for fuel use must provide an application and bond as the Secretary of the Treasury may prescribe by regulation. Under this authority, TTB has issued regulations concerning the establishment of such alcohol fuel plants (AFPs) in 27 CFR part 19, subpart X. Those regulations require that a person wishing to establish a new AFP must submit an application for an alcohol fuel producer permit using form TTB F 5110.74. The regulations also require existing AFP proprietors to use that same form to make certain amendments to their permit information. TTB F 5110.74 and its required supporting documents identify or describe, among other things, the applicant, the proposed AFP's location and layout, its stills, its size category (small, medium, or large) based on the amount of alcohol fuel to be produced annually, and the security measures to be taken to prevent theft and diversion of the distilled spirits produced. The collected information allows TTB to determine the applicant's eligibility under the IRC to obtain or modify an alcohol fuel producer permit, and to determine whether the applicant's AFP operations will conform to Federal law and regulations. Such determinations are necessary to protect the revenue as distilled spirits produced at an AFP are potable and thus subject to Federal excise tax until denatured for fuel use. Once distilled spirits are denatured at an AFP, the resulting alcohol fuel may be withdrawn free of tax as authorized by the IRC at 26 U.S.C. 5214(a)(12).

Form: TTB F 5110.74.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 75.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 75.

Estimated Time per Response: 1 hour 36 minutes.

Estimated Total Annual Burden Hours: 96.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2023-28524 Filed 12-26-23; 8:45 am]

BILLING CODE 4810-31-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Employer's Quarterly Federal Tax Return

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

ACTION: Notice of information collection; request for comment.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general 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 (PRA). The IRS is soliciting comments on U.S. Employment Tax Returns and related Forms.

DATES: Comments should be received on or before January 26, 2024 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)

Title: U.S. Employment Tax Returns and related Forms.

OMB Number: 1545-0029.

Form Numbers: CT-1, CT-1X, CT-2, SS-8, SS-8 (PR), W-2, W-2 AS, W-2 C, W-2 GU, W-2 VI, W-3, W-3 (PR), W-3 C, W-3 C (PR), W-3 SS, 940, 940 (PR), 940 SCH A, 940 SCH A (PR), 940 SCH R, 941, 941 (PR), 941 SCH B, 941 SCH B (PR), 941 SCH D, 941 SCH R, 941 SS, 941 X, 941 X (PR), 943, 943 (PR), 943 A, 943 A (PR), 943 SCH R, 943 X, 943 X (PR), 944, 944 X, 945, 945 A, 945 X, 2032, 2678, 8027, 8027 T, 8453 EMP, 8850, 8879 EMP, 8922, 8952, and 8974.

Abstract: These forms are used by employers to report their employment tax related activity. The data is used to verify that the items reported on the forms are correct.

Current Actions: The burden estimation methodology for employment tax is being transitioned from the legacy ADL model to the Taxpayer Burden Model. The changes result in a burden hour estimate of 456,000,000 hours, a decrease in total estimated time burden of 492,967,465 hours. The newly reported total out-of-pocket costs is \$18,910,000,000 and total monetized burden is \$33,540,000,000. The change related to the transition of the burden estimate from the legacy Arthur D. Little Model methodology to the RAAS Taxpayer Burden Model, is a one-time change. In addition, changes are being made to the form to be current with enacted legislation.

Type of Review: Revision of currently approved collections.

Affected Public: Employers.

Estimated Number of Respondents: 7,128,000.

Estimated Hours: 456,000,000.

Estimated Hours per Respondent: approximately 64 hours.

Estimated Out-of-Pocket Costs: \$18,910,000,000.

Estimated Out-of-Pocket Cost per Respondent: \$2,653.

Estimated Monetized Burden: \$33,540,000,000.

Estimated Monetized Burden per Respondent: \$4,705.

FISCAL YEAR (FY) 2023 BURDEN TOTAL ESTIMATES FOR EMPLOYMENT TAX FORMS, SCHEDULES, AND REGULATIONS

FY2023

	FY20-22	Program change due to adjustment	Program change due to new legislation	Program change due to agency	FY23
Responses per year	* 339,405,986	(332,277,986)	0	0	** 7,128,000
Burden in Hours	948,967,465	(492,967,465)	0	0	456,000,000
Monetized Time Burden	\$0	\$146,265,620,000	0	0	\$146,265,620,000