

Burden hours	OMB No.	Title
25	1545-2096	Loss on Subsidiary Stock—REG-157711-02 (TD 9424—Final).
120	1545-2103	Election to Expense Certain Refineries.
3,000	1545-2110	REG-127770-07 (Final), Modifications of Commercial Mortgage Loans Held by a Real Estate Mortgage Investment Conduit.
26,000	1545-2114	S Corporation Guidance under AJCA of 2004 (TD 9422 Final—REG-143326-05).
389,330	* 1545-2122	Form 8931—Agricultural Chemicals Security Credit.
1,000	1545-2125	REG-143544-04 Regulations Enabling Elections for Certain Transaction Under Section 336(e).
2,700	* 1545-2133	Rev. Proc. 2009-16, Section 168(k)(4) Election Procedures and Rev. Proc. 2009-33, Section 168(k)(4) Extension Property Elections.
350	* 1545-2134	Notice 2009-41—Credit for Residential Energy Efficient Property.
100	1545-2145	Notice 2009-52, Election of Investment Tax Credit in Lieu of Production Tax Credit; Coordination with Department of Treasury Grants for Specified Energy Property in Lieu of Tax Credits.
300,000	1545-2147	Internal Revenue Code Section 108(i) Election.
4,500	1545-2149	Treatment of Services Under Section 482; Allocation of Income and Deductions From Intangibles; Stewardship Expense (TD 9456).
250	1545-2150	Notice 2009-58, Manufacturers' Certification of Specified Plug-in Electric Vehicles.
550,000	1545-2151	Qualifying Advanced Energy Project Credit—Notice 2013-12.
180	1545-2153	Notice 2009-83—Credit for Carbon Dioxide Sequestration Under Section 45Q.
1,000	* 1545-2155	TD 9469 (REG-102822-08) Section 108 Reduction of Tax Attributes for S Corporations.
36,000	1545-2156	Revenue Procedure 2010-13, Disclosure of Activities Grouped under Section 469.
1,500	1545-2158	Notice 2010-54: Production Tax Credit for Refined Coal.
5,988	1545-2165	Notice of Medical Necessity Criteria under the Mental Health Parity and Addiction Equity Act of 2008.
3,260	1545-2183	Transfers by Domestic Corporations That Are Subject to Section 367(a)(5); Distributions by Domestic Corporations That Are Subject to Section 1248(f). (TD 9614 & 9615).
694,750	1545-2186	TD 9504, Basis Reporting by Securities Brokers and Basis Determination for Stock; TD 9616, TD 9713, and TD 9750.
1,000	1545-2194	Rules for Certain Rental Real Estate Activities.
1,800	1545-2209	REG-112805-10—Branded Prescription Drugs.
403,177	1545-2242	REG-135491-10—Updating of Employer Identification Numbers.
200	1545-2245	REG-160873-04—American Jobs Creation Act Modifications to Section 6708, Failure to Maintain List of Advisees With Respect to Reportable Transactions.
75,000	1545-2247	TD 9633—Limitations on Duplication of Net Built-in Losses.
400	1545-2259	Performance & Quality for Small Wind Energy Property.
1,800	1545-2276	Safe Harbor for Inadvertent Normalization Violations.
Total: 48,912,072.		

* Discontinued in FY20.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Regulation Project

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service (IRS), 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Branded Prescription Drug Fee.

DATES: Written comments should be received on or before November 16, 2021 to be assured of consideration.

ADDRESSES: Direct all written comments to Kinna Brewington, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this regulation should be directed to LaNita Van Dyke, (202) 317-6009, or 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: Branded Prescription Drug Fee.
Regulation Project Number: 1545-2209.

Abstract: This document contains regulations that provide guidance on the annual fee imposed on covered entities engaged in the business of manufacturing or importing branded prescription drugs.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 45.

Estimated Average Time per Respondent: 40 hours.

Estimated Total Annual Burden Hours: 1,800.

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 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: August 26, 2021.

Chakinna B. Clemons,
Supervisory Tax Analyst.

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BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 1099-G

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 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. Currently, the IRS is soliciting comments concerning Form 1099-G, Certain Government Payments.

DATES: Written comments should be received on or before November 16, 2021 to be assured of consideration.

ADDRESSES: Direct all written comments to Kinna Brewington, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

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, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at Lanita.VanDyke@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Certain Government Payments.

OMB Number: 1545-0120.

Form Number: 1099-G.

Abstract: Form 1099-G is used to report government payments such as unemployment compensation, state and local income tax refunds, credits, or

offsets, reemployment trade adjustment assistance (RTAA) payments, taxable grants, agricultural payments, or for payments received on a Commodity Credit Corporation (CCC) loan.

Current Actions: There are no changes made to the form, this submission is for renewal purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Federal, state, local or tribal governments.

Estimated Number of Responses: 82,364,600.

Estimated Time per Response: .3 hours.

Estimated Total Annual Burden Hours: 24,709,380.

The following paragraph applies to 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: August 26, 2021.

Chakinna B. Clemons,
Supervisory Tax Analyst.

[FR Doc. 2021-20068 Filed 9-16-21; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for TD 8352 and TD 8531

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 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. Currently, the IRS is soliciting comments concerning TD 8352 (temp & final) Final Regulations Under Sections 382 and 383 of the Internal Revenue Code of 1986; Pre-change Attributes; TD 8531—Final Regulations Under Section 382.

DATES: Written comments should be received on or before November 16, 2021 to be assured of consideration.

ADDRESSES: Direct all written comments to Kinna Brewington, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

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

SUPPLEMENTARY INFORMATION:

Title: TD 8352 (temp & final) Final Regulations Under Sections 382 and 383 of the Internal Revenue Code of 1986; Pre-change Attributes; TD 8531—Final Regulations Under Section 382.

OMB Number: 1545-1120.

Abstract: (TD 8352) These regulations require reporting by a corporation after it undergoes an "ownership change" under Code sections 382 and 383. Corporations required to report under these regulations include those with capital loss carryovers and excess credits. (TD 8531) These regulations provide rules for the treatment of options under Code section 382 for purposes of determining whether a corporation undergoes an ownership change. The regulation allows for certain elections for corporations whose stock is subject to options.

Current Actions: There is no change to these existing regulations.