

permits to provide certain information regarding the money used to finance the business. The Right to Financial Privacy Act of 1978 (the Act; 12 U.S.C. 3401 *et seq.*) limits government access to records held by financial institutions, provides for certain procedures to gain access to such information, and requires that government agencies certify to a financial institution that the agency has complied with all provisions of the Act. TTB F 5030.6 acts as both a customer authorization that provides TTB the authority to receive the financial information and as the required certification to the financial institution.

**Current Actions:** We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Businesses or other for-profits.

**Estimated Number of Respondents:** 2,000.

**Estimated Total Annual Burden Hours:** 500.

**Title:** Liquors and Articles from Puerto Rico or the Virgin Islands, TTB REC 5530/3.

**OMB Number:** 1513-0089.

**TTB Recordkeeping Requirement Number:** REC 5530/3.

**Abstract:** TTB uses the records required to be kept under this information collection to verify claims for drawback of the Federal excise tax paid on nonbeverage products brought into the United States from Puerto Rico and the U. S. Virgin Islands.

**Current Actions:** We are submitting this information collection for extension purposes only. The recordkeeping requirements, estimated number of respondents, and estimated number of burden hours remain unchanged.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Businesses or other for-profits.

**Estimated Number of Respondents:** 20.

**Estimated Total Annual Burden Hours:** 160.

**OMB Control Number:** 1513-0131.

**Title:** Certificate of Taxpaid Alcohol.

**OMB Number:** 1513-0131.

**TTB Form Number:** F 5100.4.

**Abstract:** Under 27 CFR 17.181, flavoring extracts, medicinal and toilet preparations, and perfume produced in the United States and then exported are eligible for drawback of all Federal alcohol excise taxes paid on the distilled spirits used to make the product, as provided in 19 U.S.C.

1313(d). When such nonbeverage products are exported, the industry member submits TTB F 5100.4 and supporting documentation to TTB to claim the remaining \$1.00 per gallon of distilled spirits excise tax not previously claimed for domestic drawback. TTB certifies the form to show that the excise taxes were previously paid and not refunded. TTB then sends the certified form and supporting documents to the U.S. Customs and Border Protection to be processed and for the refund of the remaining \$1.00 per gallon paid in excise taxes. TTB keeps a copy of the form on file to compare with future submissions in order to prevent duplication.

**Current Actions:** We are submitting this information collection for extension purposes only. The recordkeeping requirements, estimated number of respondents, and estimated number of burden hours remain unchanged.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Businesses or other for-profits.

**Estimated Number of Respondents:** 10.

**Estimated Total Annual Burden Hours:** 500.

Dated: August 20, 2015.

**Amy R. Greenberg,**

*Director, Regulations and Rulings Division.*

[FR Doc. 2015-21260 Filed 8-26-15; 8:45 am]

**BILLING CODE 4810-31-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notice 2006-25

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**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 take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13(44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Notice 2006-25, Qualifying Gasification Project Program.

**DATES:** Written comments should be received on or before October 26, 2015 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie A. Preston, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

#### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the notice should be directed to Martha R. Brinson, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Qualifying Gasification Project Program.

**Notice Number:** 1545-2002.

**Abstract:** This notice establishes the qualifying gasification project program under § 48B of the Internal Revenue Code. The notice provides the time and manner for a taxpayer to apply for an allocation of qualifying gasification project credits.

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

**Type of Review:** Extension of currently approved collection.

**Affected Public:** Business or other-for-profit organizations.

**Estimated Number of Respondents:** 20.

**Estimated Time per Respondent:** 51 minutes.

**Estimated Total Annual Reporting Burden Hours:** 1,700.

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: August 19, 2015.

**Martha R. Brinson,**  
IRS, Tax Analyst.

[FR Doc. 2015-21257 Filed 8-26-15; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 1099-CAP

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**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 take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 1099-CAP, Changes in Corporate Control and Capital Structure.

**DATES:** Written comments should be received on or before October 26, 2015 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie Preston, Internal Revenue Service, Room 6129, 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 R. Joseph Durbala, at (202) 317-5746, or at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Changes in Corporate Control and Capital Structure.

*OMB Number:* 1545-1814.

*Form Number:* 1099-CAP.

*Abstract:* Any corporation that undergoes reorganization under Regulation section 1.6043-4T with stock, cash, and other property over \$100 million must file Form 1099-CAP with IRS shareholders.

*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:* Business or other for-profit organizations, and individuals.

*Estimated Number of Responses:* 350.

*Estimated Time per Response:* 11 minutes.

*Estimated Total Annual Burden Hours:* 67.

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: August 18, 2015.

**R. Joseph Durbala,**  
IRS, Tax Analyst.

[FR Doc. 2015-21088 Filed 8-26-15; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**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 take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Revenue Procedure 97-27, Changes in Methods of Accounting.

**DATES:** Written comments should be received on or before October 26, 2015 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie A. Preston, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies this revenue procedure should be directed to Martha R. Brinson, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Changes in Methods of Accounting.

*OMB Number:* 1545-1541.

*Regulation Project Number:* Revenue Procedure 97-27, as modified by Revenue Procedures 97-30 and Revenue Procedure 2002-19.

*Abstract:* The information required in Revenue Procedure 97-27 is required in order for the Commissioner to determine whether the taxpayer properly is requesting to change its method of accounting and the terms and conditions of that change.

*Current Actions:* There are no changes being made to the revenue procedure at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations, individuals, not-for-profit institutions, and farms.

*Estimated Number of Respondents:* 3,276.

*Estimated Time per Respondent:* 2 hours, 46 minutes.

*Estimated Total Annual Burden Hours:* 9,083.

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