

make that information available to the Secretary upon written request. Section 6708 imposes a penalty on a person required to maintain a list under section 6112 (a “material advisor”) who fails to make the list available to the IRS upon written request. Under section 6708(a)(1), if a material advisor fails to comply with a written request for the section 6112 list within 20 business days after the request is made, the material advisor is subject to a penalty in the amount of \$10,000 for each day of the failure after the 20th business day. The collection of information in the final regulations is in section 301.6708–1(c)(3)(ii). This information is required for the IRS to determine whether good cause exists to grant a person affected by these regulations an extension of the legislatively established 20-business-day period to furnish a lawfully requested list to the IRS.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 25.

Frequency of Response: Annually and On Occasion.

Estimated Total Number of Annual Responses: 25.

Estimated Time per Response: 8 hours per response.

Estimated Total Annual Burden Hours: 200.

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

Dated: March 21, 2019.

Jennifer P. Quintana,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Tax and Trade Bureau 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 April 26, 2019 to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW, Suite 8100, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Jennifer Quintana by emailing PRA@treasury.gov, calling (202) 622–0489, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Tax and Trade Bureau (TTB)

1. *Title:* Authorization to Furnish Financial Information and Certificate of Compliance.

OMB Control Number: 1513–0004.

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

Description: Under its statutory and regulatory authorities, during an alcohol or tobacco permit investigation, the Alcohol and Tobacco Tax and Trade Bureau (TTB) may require such applicants to show that they have the financial standing necessary to conduct their operations in compliance with Federal law. However, the Right to Financial Privacy Act of 1978 (the Act; 12 U.S.C. 3401 *et seq.*) limits the Federal Government’s access to the records of individuals held by financial institutions. The Act provides that a person may authorize a financial institution to disclose their individual records to a Federal agency, but it also requires the agency to certify to the institution that the agency has complied with the Act. To meet the Act’s requirements, a permit applicant uses TTB F 5030.6 to authorize a financial institution to disclose their individual records to TTB, and TTB uses the form to certify to the institution that the agency has complied with the Act.

Form: TTB F 5030.6.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 240.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 240.

Estimated Time per Response: 15 minutes.

Estimated Total Annual Burden Hours: 60.

2. *Title:* Records Supporting Drawback Claims on Eligible Articles Brought into the United States from Puerto Rico or the Virgin Islands.

OMB Control Number: 1513–0089.

Type of Review: Revision of a currently approved collection.

Description: Under the Internal Revenue Code (IRC) at 26 U.S.C. 7652(g), the provisions of 26 U.S.C. 5111–5114 providing for drawback (refund) of Federal excise taxes paid on distilled spirits used in certain nonbeverage products—medicines, medicinal preparations, food products, flavors, flavoring extracts, and perfumes—also apply to such articles brought into the United States from Puerto Rico or the U.S. Virgin Islands. In particular, 26 U.S.C. 5112 requires nonbeverage product drawback claimants to keep the records necessary to document the information provided in such claims, subject to regulations prescribed by the Secretary of the Treasury. Based on those IRC authorities, the TTB regulations at 27 CFR 26.174 and 26.310 require persons making nonbeverage product drawback claims on eligible articles brought into the United States from Puerto Rico or the U.S. Virgin Islands to keep certain business, formula, and taxpayment records documenting the data regarding the distilled spirits and articles in question provided in such claims. Those persons must maintain the required records at their business premises for at least 3 years, during which time TTB may inspect the records to verify the data provided in their claims. TTB’s verification of such nonbeverage product drawback claims is necessary to protect the revenue and ensure compliance with relevant statutory and regulatory requirements.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 10.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 10.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 10.

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

Dated: March 22, 2019.

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2019–05886 Filed 3–26–19; 8:45 am]

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