

wishing to present statements or obtain information should contact the person listed in the **FOR FURTHER INFORMATION CONTACT** section. Members of the public may present a written statement to the committee at any time.

Issued in Washington, DC, on July 25, 2016.

**Mohannad Dawoud,**

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

July 25, 2016.

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, Public Law 104-13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before August 29, 2016 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimates, or any other aspect of the information collections, 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](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8117, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-1295, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

### Alcohol and Tobacco Tax and Trade Bureau (TTB)

*OMB Control Number:* 1513-0016.

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

*Title:* Drawback on Wines Exported.

*Form:* TTB F 5120.24.

*Abstract:* The Internal Revenue Code (IRC) at 26 U.S.C. 5062(b), provides, in general, that exporters of taxpaid domestic wine may claim “drawback” of the Federal excise tax paid or

determined on the exported wine. Exporters use TTB F 5120.24 to document the wine’s exportation and to submit drawback claims for the exported wine. TTB uses the provided information to determine if the exported wine is eligible for drawback and to calculate the amount of drawback due. This information is necessary to protect the revenue.

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

*Estimated Total Annual Burden Hours:* 179.

*OMB Control Number:* 1513-0031.

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

*Title:* Specific and Continuing Transportation Bond—Distilled Spirits or Wines Withdrawn for Transportation to Manufacturing Bonded Warehouse—Class Six.

*Form:* TTB F 5100.12, TTB F 5110.67.

*Abstract:* The IRC at 26 U.S.C.

5214(a)(6) and 5362(c)(4) authorizes the transfer without payment of tax of, respectively, distilled spirits and wine from a bonded premises to certain customs bonded warehouses. Under 19 U.S.C. 1311, bonds are required for such transfers to protect the revenue. In order to provide proprietors of manufacturing bonded warehouses with operational flexibility based on individual need, TTB allows the filing of either a specific bond to cover a single shipment, using form TTB F 5100.12, or a continuing bond to cover multiple shipments, using form TTB F 5110.67.

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

*Estimated Total Annual Burden Hours:* 50.

*OMB Control Number:* 1513-0061.

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

*Title:* Letterhead Applications and Notices Relating to Denatured Spirits (TTB REC 5150/2).

*Abstract:* Under the IRC at 26 U.S.C. 5214, denatured spirits (alcohol to which denaturants have been added to render it unfit for beverage purposes) may be withdrawn from distilled spirits plants free of tax for nonbeverage industrial purposes in the manufacture of personal and household products. Since it is possible to recover potable alcohol from denatured spirits and articles made with denatured spirits, a comprehensive system of controlling denatured spirits and articles made with denatured spirits is imposed by the IRC at 26 U.S.C. 5271-5275. In order to protect the revenue and public safety, these IRC sections and their implementing regulations in 27 CFR part 20 require an application and

permit to withdraw and use specially denatured spirits, and require formulas, recordkeeping, reporting, and other operational procedures.

*Affected Public:* Businesses or other for-profits; Not-for-profit institutions; State, local or tribal governments.

*Estimated Total Annual Burden Hours:* 1,890.

*OMB Control Number:* 1513-0071.

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

*Title:* Tobacco Products Importer or Manufacturer—Records of Large Cigar Wholesale Prices (TTB REC 5230/1).

*Abstract:* The IRC, at 26 U.S.C. 5701, imposes a federal excise tax on large cigars based on a percentage of the price for which such cigars are sold by the manufacturer or importer. Pursuant to the authority provided by the IRC at 26 U.S.C. 5741 to require recordkeeping, TTB has prescribed by regulation that manufacturers and importers maintain a list of large cigar sale prices. This provides TTB a means of verifying that the correct amount of tax was determined and ultimately paid by the manufacturer or importer of large cigars.

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

*Estimated Total Annual Burden Hours:* 699.

*OMB Control Number:* 1513-0127.

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

*Title:* Petitions to Establish or Modify American Viticultural Areas.

*Abstract:* Under the Federal Alcohol Administration Act at 27 U.S.C. 205(e), TTB regulates the use of applications of origin on wine labels, including the use of American viticultural area (AVA) names. Based on petitions submitted by interested parties, TTB establishes new AVAs or modifies existing AVAs through the rulemaking process. The TTB regulations in 27 CFR part 9 specify the information that must be included in such petitions so that TTB is able to evaluate the petitioner’s proposal and determine if it meets TTB’s regulatory requirements for creating a new AVA or amending the name, boundary, or other terms of an existing AVA.

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

*Estimated Total Annual Burden Hours:* 1,950.

*OMB Control Number:* 1513-NEW.

*Type of Review:* New collection (request for a new OMB control number).

*Title:* Alternate Method—Automated Commercial Environment (ACE) and Partner Government Agency Message Set for Imports Regulated by the

Alcohol and Tobacco Tax and Trade Bureau.

*Abstract:* TTB administers several provisions of the U.S. Code that relate to the importation of alcohol beverages, industrial spirits, tobacco products, processed tobacco, and cigarette papers and tubes. The International Trade Data System (ITDS) is an interagency program to establish a single electronic access point through which importers and exporters may submit the data required by Federal government agencies for importation and exportation. The Security and Accountability for Every Port Act (SAFE Port Act) (Pub. L. 109-347) of 2006 mandated participation in ITDS for all agencies that require documentation for clearing or licensing the importation and exportation of cargo.

The Automated Commercial Environment (ACE) provides a "single window" that allows importers and exporters to enter one set of data for each shipment of imported or exported goods. The TTB Partner Government Agency (PGA) Message Set defines the TTB-specific information that importers may submit electronically through ACE to meet TTB requirements.

With regard to imports, TTB intends to issue an alternate method to allow importers to submit the TTB PGA Message Set electronically, in lieu of submitting paper documents to U.S. Customs and Border Protection (CBP) at importation. This information collection covers the data that would be submitted electronically through ACE under that alternate method. Most of the information that the alternate method will require importers to submit through ACE is already required by TTB's regulations. However, there are some additional requirements. For example, importers who are required to have a TTB permit number will submit their TTB permit number when filing electronically in ACE. In general, importers of TTB-regulated commodities are required to obtain a permit from TTB, but they have not previously been required by regulation to file that number with CBP. The information collected under this information collection appears in the "ACE Filing Instructions for TTB-Regulated Commodities" available at [www.cbp.gov](http://www.cbp.gov).

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

*Estimated Total Annual Burden Hours:* 36,838.

**Brenda Simms,**

Treasury PRA Clearance Officer.

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#### Internal Revenue Service (IRS)

*OMB Control Number:* 1545-0096.

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

*Title:* Dividend Equivalents from Sources within the United States REG-120282-10 (TD 9734) & Forms 1042, 1042-S and 1042-T.

*Form:* Forms 1042, 1042-S, 1042-T.

*Abstract:* Form 1042 is used to report tax withheld under chapter 3 of the Internal Revenue Code (IRC) on certain income of foreign persons, including nonresident aliens, foreign partnerships, foreign corporations, foreign estates, and foreign trusts; tax withheld under chapter 4 on withholdable payments; tax withheld pursuant to Code section 5000C on specified federal procurement payments; and payments that are reported on Form 1042-S under chapters 3 or 4. Form 1042-T is used to transmit paper Forms 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, to the IRS.

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

*Estimated Total Annual Burden Hours:* 2,945,594.

*OMB Control Number:* 1545-0145.

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

*Title:* Notice to Shareholder of Undistributed Long-Term Capital Gains.

*Form:* Form 2439.

*Abstract:* Form 2439 is used to provide shareholders of a regulated investment company (RIC) or a real estate investment trust (REIT) the amount of undistributed long-term capital gains.

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

*Estimated Total Annual Burden Hours:* 29,995.

*OMB Control Number:* 1545-0160.

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

*Title:* Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner.

*Form:* Form 3520-A.

*Abstract:* Form 3520-A is the annual information return of a foreign trust with at least one U.S. owner. The form provides information about the foreign trust, its U.S. beneficiaries, and any U.S. person who is treated as an owner of any portion of the foreign trust under the grantor trust rules (as described in IRC sections 671 through 679).

*Affected Public:* Individuals or households.

*Estimated Total Annual Burden Hours:* 21,700.

*OMB Control Number:* 1545-0755.

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

*Title:* Related Group Election With Respect to Qualified Investments in Foreign Base Company Shipping Operations.

*Abstract:* Treasury Decision (TD) 7959 contains final income tax regulations relating to the election made by a related group to determine foreign base company shipping income and qualified investments in foreign base company shipping operations on a related group basis. The information collection involves the requirement for a U.S. shareholder to provide a statement to make the election.

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

*Estimated Total Annual Burden Hours:* 205.

*OMB Control Number:* 1545-1341.

*Type of Review:* Reinstatement of a previously approved collection.

*Title:* TD 8619 (Final) (EE-43-921) Direct Rollovers and 20-Percent Withholding Upon Eligible Rollover Distributions From Qualified Plans.

*Abstract:* TD 8619 contains final regulations relating to eligible rollover distributions from tax-qualified retirement plans and section 403(b) annuities.