

The Department is currently engaged with stakeholders and public agency partners in addressing current issues in freight and logistics through President Biden's Supply Chain Disruptions Task Force. DOT's E.O. 14017 report will build on those efforts, focusing on challenges and solutions over the medium and longer term while also addressing DOT's goals of safety, economic strength, climate resilience, equity, and transformation.

This notice requests comments and information from the public to assist the Department of Transportation in preparing the report required by E.O. 14017. In developing this report, the Secretary will consult with the heads of appropriate agencies, and will be assisted by the relevant operating administrations of the Department of Transportation.

Written Comments

The Department seeks information from the public on the current challenges faced within the freight and logistics sector, including, but not limited to, the following topics:

1. The identification of major infrastructure or operational bottlenecks and chokepoints across all aspects of the freight and logistics supply chain—including shipping/receiving, intermodal transfer, rail/water/truck transportation, warehousing, etc.—that slow or impede efficient cargo movement within the freight and logistics sector, and the most effective investments and management practice improvements that could be made to alleviate those bottlenecks.

2. Current and potential future shortages and/or distribution limitations of essential cargo-handling equipment, such as chassis and shipping containers, and how these challenges can be or are likely to be addressed by the freight and logistics industry over both the medium and longer term.

3. Warehouse capacity and availability, and any challenges faced in operating and siting/constructing those facilities, as well as challenges faced by third-party logistics service providers and other stakeholders in the logistic system.

4. Major risks to resilience within the freight and logistics sector (including defense, intelligence, cyber, homeland security, health, climate, environmental, natural, market, economic, geopolitical, human-rights, or labor-management risks). What factors help to mitigate, or conversely exacerbate, these risks?

5. The effects of climate change on transportation and logistics infrastructure and its implications for supply chain resiliency.

6. Technology issues, including information systems, cybersecurity risks, and interoperability, that affect the safe, efficient, and reliable movement of goods. Would greater standardization of those technologies help address those challenges?

7. Key opportunities and challenges with respect to the existing and future workforce to ensure a well-functioning freight and logistics supply chain and achieve the President's goal of increasing good-paying jobs with the choice of a union. Are there additional workforce or skill set opportunities and needs currently, or expected in the future?

8. Current barriers (including statutory, regulatory, technological, institutional, labor and workforce, management, existing business models/practices issues) that inhibit supply chain performance. For any barriers identified, please address the actors involved and potential outcomes should those barriers be removed.

9. Critical assets that the sector relies upon and their expected future availability. Would increasing domestic production of these assets be desirable or feasible as a means of ensuring greater supply chain resiliency (chassis, containers, etc.)?

10. Technological practices, including data sharing, that are being implemented at various levels across the supply chain sector. What are the upsides, challenges, and drawbacks of further adoption?

11. Actions that DOT or other agencies in the U.S. Government (USG) could take under existing authorities or in partnership with States, local governments, the private sector, or labor to address current and evolving challenges within the freight and logistics sector.

12. Other policy recommendations or suggested executive, legislative, or regulatory changes to ensure a resilient supply chain that DOT/USG should consider, including means to collaborate more effectively across government agencies and suggestions based on state and international models.

13. Recommended actions by non-Federal entities, including State and local governments, private firms, labor, and other participants in the freight and logistics sector that could be encouraged by DOT/USG.

Dated: September 10, 2021.

Michael Shapiro,

Deputy Assistant Secretary for Economic Policy.

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DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB-2021-0003]

Proposed Information Collections; Comment Request (No. 83)

AGENCY: Alcohol and Tobacco Tax and Trade Bureau (TTB); Treasury.

ACTION: Notice and request for comments.

SUMMARY: As part of our continuing effort to reduce paperwork and respondent burden, and as required by the Paperwork Reduction Act of 1995, we invite comments on the proposed or continuing information collections listed below in this notice.

DATES: We must receive your written comments on or before November 15, 2021.

ADDRESSES: You may send comments on the information collections described in this document using one of the two methods described below—

- *Internet:* To submit comments electronically, use the comment form for this document posted on the "Regulations.gov" e-rulemaking website at <https://www.regulations.gov> within Docket No. TTB-2021-0003.

- *Mail:* Send comments to the Paperwork Reduction Act Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street NW, Box 12, Washington, DC 20005.

Please submit separate comments for each specific information collection described in this document. You must reference the information collection's title, form or recordkeeping requirement number (if any), and OMB control number in your comment.

You may view copies of this document, the relevant TTB forms, and any comments received at <https://www.regulations.gov> within Docket No. TTB-2021-0003. TTB has posted a link to that docket on its website at <https://www.ttb.gov/rtd/information-collection-notices>. You also may obtain paper copies of this document, the listed forms, and any comments received by contacting TTB's Paperwork Reduction Act Officer at the addresses or telephone number shown below.

FOR FURTHER INFORMATION CONTACT: Michael Hoover, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street NW, Box 12, Washington, DC 20005; 202-453-1039, ext. 135; or informationcollections@ttb.gov (please do not submit comments to this email address).

SUPPLEMENTARY INFORMATION:**Request for Comments**

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau (TTB), as part of a continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to comment on the proposed or continuing information collections described below, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

Comments submitted in response to this document will be included or summarized in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments are part of the public record and subject to disclosure. Please do not include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether an information collection is necessary for the proper performance of the agency's functions, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the information collection's burden; (c) ways to enhance the quality, utility, and clarity of the information collected; (d) ways to minimize the information collection's burden 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 the requested information.

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 has a valid OMB control number.

Information Collections Open for Comment

Currently, we are seeking comments on the following forms, letterhead applications or notices, recordkeeping requirements, questionnaires, or surveys:

OMB Control No. 1513-0007

Title: Brewer's Report of Operations and Quarterly Brewer's Report of Operations.

TTB Form Number: TTB F 5130.9 and 5130.26.

Abstract: The Internal Revenue Code (IRC) at 26 U.S.C. 5415 requires that all brewers furnish reports of operations and transactions as the Secretary of the Treasury (the Secretary) prescribes by regulation. Under that authority, the TTB regulations in 27 CFR part 25

require brewers to file monthly operations reports using TTB F 5130.9, Brewer's Report of Operations, if they anticipate an annual excise tax liability of \$50,000 or more for beer in a given calendar year. Taxpayers who anticipate a liability of less than \$50,000 for such taxes in a given year and had such liability the previous year may file quarterly operations reports using TTB F 5130.9 or the simplified TTB F 5130.26, Quarterly Brewer's Report of Operations. The information collected from brewers on these reports regarding the amount of beer they produce, receive, return, remove, transfer, destroy, or otherwise gain or dispose of is necessary to ensure the tax provisions of the IRC are appropriately applied.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the number of annual respondents, responses, and burden hours associated with this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 6,000.
- *Average Responses per Respondent:* 5.4.
- *Number of Responses:* 32,400.
- *Average per-Response Burden:* 0.75 hour.
- *Total Burden:* 24,300 hours.

OMB Control No. 1513-0008

Title: Application and Permit to Ship Liquors and Articles of Puerto Rican Manufacture Taxpaid to the United States.

TTB Form Number: TTB F 5170.7.

Abstract: The IRC at 26 U.S.C. 7652 provides that products made in Puerto Rico, shipped to the United States, and withdrawn for consumption or sale are subject to a tax equal to the internal revenue tax imposed on like products made in the United States. In addition, that section provides that the taxes collected on such Puerto Rican products are covered over (transferred) into the Treasury of Puerto Rico. Under the TTB regulations in 27 CFR part 26, applicants use form TTB F 5170.7 to apply for authorization for, and to document, the shipment of tax-paid or tax-determined Puerto Rican spirits to the United States. The collected information documents the specific spirits and articles, the amounts shipped and received, and the amount of tax, and it identifies the consignor in

Puerto Rico and consignee in the United States. TTB uses the information to verify the accuracy of prepayments of excise tax and semimonthly payments of deferred excise taxes, and to determine the amount of revenue to be transferred into the Treasury of Puerto Rico. This information is necessary to ensure the tax provisions of the IRC are appropriately applied.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 20.
- *Average Responses per Respondent:* 106.
- *Number of Responses:* 2,120.
- *Average per-Response Burden:* 0.5 hour.
- *Total Burden:* 1,060 hours.

OMB Control No. 1513-0018

Title: Application for Basic Permit under the Federal Alcohol Administration Act.

TTB Form Number: TTB F 5100.24.

Abstract: Section 103 of the Federal Alcohol Administration Act (FAA Act, 27 U.S.C. 203) requires that a person must apply to the Secretary for a "basic permit" before beginning business as: (1) An importer into the United States of distilled spirits, wine, or malt beverages, (2) a producer of distilled spirits or wine, or (3) a wholesaler of distilled spirits, wine, or malt beverages. In addition, section 104 of the FAA Act (27 U.S.C. 204(c)) prescribes who is entitled to a basic permit, and it authorizes the Secretary to prescribe the manner and form of, and the information required in, basic permit applications. Under these authorities, the TTB regulations in 27 CFR part 1 require that applicants use TTB F 5100.24 to apply for new FAA Act basic permits. That application enables TTB to determine the location of the proposed business, the extent of its operations, and if the applicant is qualified under the FAA Act to receive a basic permit.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the number of annual respondents, responses, and burden hours associated with this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Annual Burden

- *Number of Respondents:* 10,500.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 10,500.
- *Average per-Response Burden:* 1.125 hours.
- *Total Burden:* 11,813 hours.

OMB Control No. 1513-0021

Title: Formula and Process for Nonbeverage Products.

TTB Form Number: TTB F 5154.1.

Abstract: The IRC at 26 U.S.C. 5111-5114 authorizes drawback (refund) of excise tax paid on distilled spirits used in the manufacture of medicines, medicinal preparations, food products, flavors, flavoring extracts, or perfume that are unfit for beverage purposes, and it authorizes the Secretary to prescribe regulations to ensure that drawback is not paid for unauthorized purposes. Under those authorities, TTB has issued regulations to require that nonbeverage drawback claimants show that the taxpaid distilled spirits for which a claimant makes a drawback claim were used in the manufacture of a product unfit for beverage use. Respondents base this showing on the product's formula and manufacturing process, which they describe using form TTB F 5154.1 or its electronic equivalent in Formulas Online. The collected information allows TTB to ensure that the tax provisions of the IRC regarding drawback are appropriately applied. This information collection also is beneficial to respondents as TTB's determination regarding the described product allows claimants to know in advance of actual manufacture if the product is or is not fit for beverage purposes and thus eligible or not eligible for drawback.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the number of annual respondents, responses, and burden hours associated with this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 500.
- *Average Responses per Respondent:* 35.

- *Number of Responses:* 17,500.
- *Average per-Response Burden:* 0.5 hour.
- *Total Burden:* 8,750 hours.

OMB Control No. 1513-0040

Title: Application for Operating Permit Under 26 U.S.C. 5171(d).

TTB Form Number: TTB F 5110.25.

Abstract: As required by the IRC at 26 U.S.C. 5171(d), persons who intend to distill, process, or warehouse distilled spirits for non-beverage use, or who intend to manufacture articles using distilled spirits or warehouse bulk spirits for non-industrial use without bottling, are required to apply for and obtain a distilled spirits plant (DSP) operating permit before beginning such operations. Under that IRC authority, the TTB regulations in 27 CFR part 19 require such persons to apply for a DSP operating permit using form TTB F 5110.25. The form identifies the name and business address of the applicant, the DSP's location, and the operations to be conducted at the plant. Applicants also must submit a statement of business organization, information regarding the persons with significant interest in the business, and a list of trade names the applicant will use in connection with the specified operations. The collected information allows TTB to determine if an applicant is qualified under the IRC to receive a DSP operating permit.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 100.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 100.
- *Average per-Response Burden:* 1 hour.
- *Total Burden:* 100 hours.

OMB Control No. 1513-0052

Title: Alcohol Fuel Plant (AFP) Reports and Miscellaneous Letterhead Applications, and Notices, Marks, and Records.

TTB Form Number: TTB F 5110.75.

Abstract: While distilled spirits produced or imported into the United States are normally subject to excise tax under the IRC at 26 U.S.C. 5001, the IRC at 26 U.S.C. 5214(a)(12) allows distilled spirits used for fuel purposes to be withdrawn free of that tax. As such, the

IRC at 26 U.S.C. 5181 and 5207 requires a proprietor of a distilled spirits plant (DSP) established as an alcohol fuel plant (AFP) to make applications, maintain records, and render reports as the Secretary prescribes by regulation. Under those IRC authorities, TTB has issued AFP regulations in 27 CFR part 19 that require proprietors to keep certain records, provide certain notices, place certain marks on alcohol fuel containers, and make an annual operations report on form TTB F 5110.75. TTB uses the collected information to ensure that the tax provisions of the IRC are appropriately applied and to help prevent diversion of alcohol fuel to taxable beverage use.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits; Not-for-profit institutions; and Individuals or households.

Estimated Annual Burden

- *Number of Respondents:* 1,900.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 1,900.
- *Average per-Response Burden:* 1 hour.
- *Total Burden:* 1,900.

OMB Control No. 1513-0103

Title: Tobacco Bond—Collateral, Tobacco Bond—Surety, and Tobacco Bond.

TTB Form Numbers: TTB F 5200.25, TTB F 5220.26, and TTB F 5200.29.

Abstract: The IRC at 26 U.S.C. 5711 requires every person, before commencing business as a manufacturer of tobacco products or cigarette papers and tubes, or as an export warehouse proprietor, to file a bond in the amount, form, and manner as prescribed by the Secretary by regulation. Also, the IRC at 26 U.S.C. 7101 requires that such bonds be guaranteed by a surety or by the deposit of collateral in the form of United States Treasury bonds or notes. Under those IRC authorities, TTB has issued tobacco bond regulations in 27 CFR parts 40 and 44. Those regulations require the prescribed persons to file a surety or collateral bond with TTB in an amount equivalent to the potential tax liability of the person, within a minimum and a maximum amount. The TTB regulations also require a strengthening bond when the amount of an existing bond becomes insufficient or a superseding bond when a current bond is no longer valid for reasons

specified by regulation. Respondents may provide a surety bond using TTB F 5000.25, a collateral bond using TTB F 5000.26, or they may use TTB F 5200.29 for either type of bond as an approved alternate procedure.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits, and individuals.

Estimated Annual Burden

- *Number of Respondents:* 215.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 215.
- *Average per-Response Burden:* 1 hour.
- *Total Burden:* 215 hours.

OMB Control No. 1513-0107

Title: Monthly Report—Importer of Tobacco Products or Processed Tobacco.

TTB Form Number: TTB F 5220.6.

Abstract: Under the IRC at 26 U.S.C. 5722, importers of tobacco products and of processed tobacco are required to make reports containing such information, in such form, at such times, and for such periods as the Secretary shall prescribe by regulation. Under that authority, the TTB regulations in 27 CFR part 41 require importers of tobacco products and importers of processed tobacco to submit a monthly report on TTB F 5220.6 to account for such products on hand, received, and removed. TTB uses the collected information to help prevent diversion of tobacco products and processed tobacco into the illegal market.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 280.
- *Average Responses per Respondent:* 12.
- *Number of Responses:* 3,360.
- *Average per-Response Burden:* 1 hour.
- *Total Burden:* 3,360.

OMB Control No. 1513-0118

Title: Formulas for Fermented Beverage Products, TTB REC 5052/1.

TTB Recordkeeping Number: TTB REC 5052/1.

Abstract: Under the authority of the IRC at 26 U.S.C. 5051, 5052, and 7805, and of the FAA Act at 27 U.S.C. 205(e), the TTB regulations in 27 CFR parts 7 and 25 require beer and malt beverage producers and importers to file a formula when certain non-exempted ingredients, flavors, colors, or processes are used to produce a non-traditional fermented beverage product. This information collection, which respondents submit to TTB as a written notice, is necessary to ensure that the tax provisions of the IRC are appropriately applied, and that the alcohol beverage labeling provisions of the FAA Act are met for imported products that meet that Act's definition of malt beverage.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses or other for-profits; Individuals.

Estimated Annual Burden

- *Number of Respondents:* 550.
- *Average Responses per Respondent:* 3.
- *Number of Responses:* 1,650.
- *Average per-Response Burden:* 1 hour.
- *Total Burden:* 1,650.

OMB Control No. 1513-0122

Title: Formula and Process for Domestic and Imported Alcohol Beverages.

TTB Form Number: TTB F 5100.51.

Abstract: Chapter 51 of the IRC (26 U.S.C. chapter 51) governs the production, classification, and taxation of alcohol products, and the Federal Alcohol Administration Act (FAA Act) at 27 U.S.C. 205(e) requires alcohol beverage labels to provide consumers with adequate information as to the identity and quality of alcohol beverages. Each statute also authorizes the Secretary to issue regulations related to such activities. As such, the TTB regulations require alcohol beverage producers and importers to obtain formula approval for certain non-standard products to ensure that such products are properly classified for excise tax purposes under the IRC and properly labeled under the FAA Act. Currently, in lieu of the formula forms and letterhead notices specified in the TTB regulations for each alcohol commodity (distilled spirits, wine, and beer/malt beverages), which are

approved under separate OMB control numbers, respondents, as an alternate procedure, may submit TTB F 5100.51 or its electronic equivalent in Formulas Online (FONL), as approved under this OMB control number.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the number of annual respondents, responses, and burden hours associated with this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 3,200.
- *Average Responses per Respondent:* 6.
- *Number of Responses:* 19,200.
- *Average per-Response Burden:* 2 hours.
- *Total Burden:* 38,400.

OMB Control No. 1513-NEW

Title: Combined Alcohol Excise Tax Return and Simplified Operations Report—Pilot Test.

TTB Form Numbers: To be determined.

Abstract: Under the IRC at 26 U.S.C. 5061, the Federal excise tax on wine, distilled spirits, and beer is collected on the basis of a return, which taxpayers file on a semi-monthly, quarterly, or annual basis, depending on the amount of their annual tax liability (see 26 U.S.C. 5061(d)(4)). In addition, under the IRC at 26 U.S.C. 5207, 5367, and 5415, distilled spirits, wine, and beer taxpayers, respectively, must furnish reports of operations and transactions as the Secretary prescribes by regulation.

Currently, under those IRC authorities, the TTB regulations in 27 CFR chapter I require alcohol excise taxpayers to report their excise tax liability using form TTB F 5000.24, Excise Tax Return, approved under OMB No. 1513-0083. In addition, alcohol excise taxpayers must file operations reports accounting for their production, removals, losses, and certain other matters that effect their excise tax liability. Distilled spirits plant proprietors file up to four separate operations reports on a monthly basis: TTB F 5110.11, TTB F 5110.28, TTB F 5110.40, TTB F 5110.43, approved under OMB Nos. 1513-0039, 1513-0041, 1513-0047, and 1513-0049, and concerning, respectively, storage, processing, production, and denaturing operations. Wine premises proprietors

file monthly operations reports on TTB F 5120.17, approved under OMB No. 1513-0053. Brewers, depending on their annual tax liability, file operations reports either on a monthly basis using TTB F 5130.9 or on a quarterly basis using TTB F 5130.9 or TTB F 5130.26, both of which are approved under OMB No. 1513-0007.

As part of TTB's efforts to lower respondent burden, the Bureau is developing a combined tax return and simplified operations report and intends to pilot the use of it with alcohol excise taxpayers. Under this pilot, alcohol excise taxpayers will submit a letterhead application to join the pilot program as an alternative method to their filing the current tax return and operations reports under existing regulatory requirements. Once approved, taxpayers participating in the pilot program will file their combined alcohol excise return and simplified operations report under the due dates currently applicable to their excise tax returns.

The collected information will allow TTB to identify the excise taxpayer, the amount of taxes due, and the amount of payments made, as well as the amount of wine, distilled spirits, or beer the taxpayer produced, removed, transferred, and disposed of during the reporting period, which effects the amount of alcohol excise tax due.

Current Actions: This new information collection request consists of two collections—a letterhead application filed by wine, distilled spirits, and beer taxpayers to participate in this pilot program as an alternate method, and a combined excise tax return and simplified operations report form (on paper or its electronic equivalent) filed by the pilot program participants. The estimated number of participating respondents included in this request is intended to cover different phases of the pilot, with increasing numbers of participants in later phases. TTB intends this alternative method to reduce respondent burden by reducing the amount of information TTB collects on its currently separate excise tax returns and operations reports. TTB estimates that this pilot program will significantly reduce the overall burden hours for alcohol excise taxpayers when compared to the current burden for filing separate tax returns and filing the current operations reports.

Type of Review: New collection request.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 10,000.
- *Average Responses per Respondent:* 5.8.
- *Number of Responses:* 58,000.
- *Average per-Response Burden:* 1.0 hour.
- *Total Burden:* 58,000 hours.

Dated: September 9, 2021.

Amy R. Greenberg,

Director, Regulations and Rulings Division.

[FR Doc. 2021-19957 Filed 9-15-21; 8:45 am]

BILLING CODE 4810-31-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Extension of Information Collection Request Submitted for Public Comment Form 8508, Request for Waiver From Filing Information Returns Electronically

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 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 8508, Request for Waiver from Filing Information Returns Electronically.

DATES: Written comments should be received on or before November 15, 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 regulations should be directed to LaNita Van Dyke, (202) 317-6009, 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: Returns Required on Magnetic Media.

OMB Number: 1545-0957.

Regulation Project Number: Form 8508.

Abstract: Section 6011(e)(2)(A) of the Internal Revenue Code, as amended by Section 7713 of the Revenue Reconciliation Act of 1989, Public Law 101 239 (1989), 103 Stat. 2106, requires

certain filers of information returns to report these on magnetic media. Filers who seek relief from this requirement can use Form 8508 to request a waiver for a specific time. After evaluating the request, IRS will notify the taxpayer as to whether the request is approved or denied.

Current Actions: There is no change to the burden previously approved.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, farms, Federal government, and State, local or tribal governments, and Not-for-Profit Organizations.

Estimated Number of Respondents: 1,000.

Estimated Time per Respondent: 15 min.

Estimated Total Annual Burden Hours: 750.

The following paragraph applies to all 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 if 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: The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;

- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;

- Enhance the quality, utility, and clarity of the information to be collected; and

- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information