

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.

Title: TD 8458, Real Estate Mortgage Investment Conduits.

OMB Number: 1545–1276.

Regulation Project: TD 8458.

Abstract: Internal Revenue Code (IRC) Section 860G provides definitions and special rules pertaining to real estate mortgage investment conduits (REMIC). IRC Section 860E outlines the treatment of income in excess of daily accruals on residual interests and imposes an excise tax on the transfer of a residual interest in a REMIC to a disqualified organization. Treasury Regulations (TR) Section 1.860E–2(a)(5) requires the REMIC to furnish, on request of the party responsible for the tax and to the Internal Revenue Service (IRS), information sufficient to compute the present value of the anticipated excess inclusions. TR Sections 1.860E–2(a)(7) and 1.860E–2(b)(2) provide that the tax will not be imposed on the party otherwise liable for the tax if the transferee or record holder with interest in a pass-thru entity furnishes an affidavit stating that they are not a disqualified organization.

Current Actions: There is no change to the existing collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Responses: 1,600.

Estimated Time per Respondent: 20 minutes.

Estimated Total Annual Burden Hours: 525.

Dated: September 22, 2025.

Marcus W. McCrary,
Tax Analyst.

[FR Doc. 2025–18545 Filed 9–24–25; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Alcohol and Tobacco Tax and Trade Bureau Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice of information collection; request for comment.

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 October 27, 2025 to be assured of consideration.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting “Currently under 30-day Review—Open for Public Comments” or by using the search function.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Spencer W. Clark by emailing PRA@treasury.gov, calling (202) 927–5331, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Alcohol and Tobacco Tax and Trade Bureau (TTB)

1. *Title:* Letterhead Applications and Notices Relating to Wine.

OMB Control Number: 1513–0057.

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

Description: Under the authority of chapter 51 of the Internal Revenue Code (IRC), the Alcohol and Tobacco Tax and Trade (TTB) regulations in 27 CFR part 24 require wine premise proprietors to submit letterhead applications or notices to TTB when they desire to use alternate regulatory compliance methods or procedures or when they desire to undertake certain specified operations, particularly those that affect the potential tax liability. In general, operations posing a greater jeopardy to the revenue require submission of

letterhead applications subject to TTB approval, while operations posing less jeopardy to the revenue require submission of letterhead notices that do not require TTB pre-approval. This information collection is necessary to ensure that proposed alternative methods or procedures and wine operations comply with relevant laws and regulations, and do not jeopardize the revenue.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 2,500.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 2,500.

Estimated Time per Response: 0.5 hour.

Estimated Total Annual Burden

Hours: 1,250 hours.

2. *Title:* Airlines Withdrawing Stock from Customs Custody.

OMB Control Number: 1513–0074.

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

Description: In general, under chapter 51 of the IRC, distilled spirits and wine produced in or imported into the United States are subject to Federal excise tax, but those taxes are subject to drawback (refund) when such products are subsequently exported from the United States, which, under 26 U.S.C. 5214 and 5362 includes the lading of such products as supplies on aircraft engaged in foreign flights. Also, under 19 U.S.C. 1309, those products may be withdrawn from customs custody without payment of tax for use as supplies on such aircraft. Under those authorities, the TTB alcohol export regulations in 27 CFR part 28 require airlines to account for distilled spirits and wine withdrawn from their stocks held in customs custody at airports for use as supplies on aircraft engaged in foreign flights. Accounting for such withdrawals is necessary to protect the revenue as the collected information allows TTB to verify export drawback claims and detect diversion of untaxed distilled spirits and wine into the domestic market.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 25.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 25.

Estimated Time per Response: 100 hours.

Estimated Total Annual Burden Hours: 2,500 hours.

3. *Title:* Application for Extension of Time for Payment of Tax; Application for Installment Agreement.

OMB Control Number: 1513–0093.

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

Description: The IRC at 26 U.S.C. 6161 authorizes the Secretary of the Treasury to grant taxpayers up to 6 months of additional time to pay taxes due on any return required under the IRC, while 26 U.S.C. 6159 authorizes the Secretary to approve the use of installment payments of taxes due if the Secretary determines such an agreement will facilitate full or partial payment. Under those IRC authorities, TTB has issued two taxpayer relief application forms, TTB F 5600.38 for time extension requests, and TTB F 5600.31 for installment payment agreement requests. Using the relevant form and any required supporting documentation, an excise taxpayer regulated by TTB identifies themselves, the specific excise tax and amount in question, their current financial situation, and the reasons why the requested taxpayer relief is necessary. TTB evaluates the provided information, records its decision to approve or disapprove the requested taxpayer relief on the submitted form, and notifies the applicant of its decision by returning a copy of the form.

Form: TTB F 5600.31 and TTB F 5600.38.

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

Estimated Number of Respondents: 200.

Frequency of Response: On occasion.
Estimated Total Number of Annual Responses: 1 (one).

Estimated Time per Response: 1.5 hours.

Estimated Total Annual Burden Hours: 300 hours.

4. *Title:* Information Collected in Support of Wine Producer Tax Credit Transfers.

OMB Control Number: 1513–0104.

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

Description: Under the IRC at 26 U.S.C. 5041(c), importers and domestic producers may take certain tax credits on specified quantities of wine (including hard cider) imported or removed from their premises during a calendar year. Also under that IRC section, domestic producers may transfer their wine tax credits to other bonded premises that store their wine and ship it on their instructions, provided that the producer supplies such transferees with the information

necessary to properly determine the transferee's allowable tax credits. Under that IRC authority, the TTB regulations in 27 CFR part 24 require wine producers to provide such transferees with a written record containing certain information regarding the producer, transferee, the wine, its tax rate, its removal, and the tax credits involved. The required information may be supplied and maintained using usual and customary business records such as shipping invoices. The required information is necessary to ensure that the IRC provisions regarding wine producer tax credits and their transfer are properly applied.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 3,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 30,000.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 30,000 hours.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2025–18654 Filed 9–24–25; 8:45 am]

BILLING CODE 4810–31–P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice of information collection; request for comment.

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 October 27, 2025 to be assured of consideration.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting

“Currently under 30-day Review—Open for Public Comments” or by using the search function.

FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained from Spencer W. Clark by emailing PRA@treasury.gov, calling (202) 927–5331, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

1. *Title:* Election To Postpone Determination as to Whether the Presumption Applies That an Activity Is Engaged in for Profit.

OMB Control Number: 1545–0195.

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

Description: This form is used by individuals, partnerships, estates, trusts, and S corporations to make an election to postpone an IRS determination as to whether an activity is engaged in for profit for 5 years (7 years for breeding, training, showing, or racing horses). The data is used to verify eligibility to make the election.

Form: 5213.

Affected Public: Businesses and other for-profit organizations.

Estimated Number of Respondents: 3,541.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 3,541.

Estimated Time per Response: 47 minutes.

Estimated Total Annual Burden Hours: 2,762 hours.

2. *Title:* Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns.

OMB Control Number: 1545–0233.

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

Description: Taxpayers use Form 7004 to request an extension of time to file certain business, estate, trust, excise, tax-exempt, and information returns. The form does not extend the time to pay tax and is also used to determine the estimated tax due.

Form: 7004.

Affected Public: Businesses and other for-profit organizations.

Estimated Number of Respondents: 1,818,037.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 1,818,037.

Estimated Time per Response: 6 hours, 47 minutes.

Estimated Total Annual Burden Hours: 12,326,291.