

**Title:** Carryforward Election of Unused Private Activity Bond Volume Cap.

**Description:** Section 146(f) of the Internal Revenue Code requires that issuing authorities of certain types of tax-exempt bonds must notify the IRS if they intend to carry forward the unused limitation for specific projects. The IRS uses the information to complete the required study of tax-exempt bonds (required by Congress).

**Respondents:** Businesses and other for-profit institutions.

**Estimated Total Burden Hours:** 132,200 hours.

**OMB Number:** 1545-1710.

**Type of Review:** Extension.

**Title:** Revenue Procedure 2001-9, Form 940 e-file Program.

**Form:** 4506-T.

**Description:** Revenue Procedure 2001-9 provides guidance and the requirements for participating in the form 940 e-file.

**Respondents:** Businesses and other for-profit institutions.

**Estimated Total Burden Hours:** 207,125 hours.

**OMB Number:** 1545-0954.

**Type of Review:** Extension.

**Title:** Return for Nuclear

Decommissioning Funds and Certain Related Persons.

**Description:** A nuclear utility files Form 1120-ND to report the income and taxes of a fund set up by the public utility to provide cash for the dismantling of the nuclear power plant. The IRS uses Form 1120-ND to determine if the fund income taxes are correctly computed and if a person related to the fund or the nuclear utility must pay taxes on self-dealing.

**Respondents:** Businesses and other for-profit institutions.

**Estimated Total Burden Hours:** 3,259 hours.

**OMB Number:** 1545-0685.

**Type of Review:** Extension.

**Title:** Export Exemption Certificate.

**Form:** 1363.

**Description:** This form is used by carriers of property by air to justify the tax-free transport of property. It is used by IRS as proof of tax exempt status of each shipment.

**Respondents:** Businesses or other for-profit institutions.

**Estimated Total Burden Hours:** 450,000 hours.

**OMB Number:** 1545-1070.

**Type of Review:** Extension.

**Title:** TD 8223, Temporary, Branch Tax; TD 8432, Final and Temporary, Branch Profits Tax; and TD 8657, Final and Temporary, Regulations on Effectively Connected Income and the Branch Profits Tax.

**Description:** The regulations explain how to comply with section 884, which imposes a tax on the earnings of a foreign corporation's branch that are removed from the branch and which subjects interest paid by the branch, and certain interest deducted by the foreign corporation to tax.

**Respondents:** Businesses or other for-profit institutions.

**Estimated Total Burden Hours:** 12,694 hours.

**OMB Number:** 1545-1338.

**Type of Review:** Extension.

**Title:** PS-103-90 (Final) Election Out of Subchapter K for Producers of Natural Gas.

**Description:** Under section 1.761-2(d)(5)(i), gas producers subject to gas balancing agreements on the regulation's effective date are to file Form 3115 and certain additional information to obtain the Commissioner's consent to a change in method of accounting to either of the two new permissible accounting methods in the regulations.

**Respondents:** Businesses or other for-profit institutions.

**Estimated Total Burden Hours:** 5 hours.

**Clearance Officer:** Glenn P. Kirkland, (202) 622-3428, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

**OMB Reviewer:** Alexander T. Hunt, (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Alcohol and Tobacco Tax and Trade Bureau

#### Proposed Information Collections; Comment Request

**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 August 6, 2007.

**ADDRESSES:** You may send comments to Mary A. Wood, Alcohol and Tobacco Tax and Trade Bureau, at any of these addresses:

- P.O. Box 14412, Washington, DC 20044-4412;
- 202-927-8525 (facsimile); or
- [formcomments@ttb.gov](mailto:formcomments@ttb.gov) (e-mail).

Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form or recordkeeping requirement number, and OMB number (if any) in your comment. If you submit your comment via facsimile, send no more than five 8.5 x 11 inch pages in order to ensure electronic access to our equipment.

**FOR FURTHER INFORMATION CONTACT:** To obtain additional information, copies of the information collection and its instructions, or copies of any comments received, contact Mary A. Wood, Alcohol and Tobacco Tax and Trade Bureau, P.O. Box 14412, Washington, DC 20044-4412; or telephone 202-927-8210.

#### SUPPLEMENTARY INFORMATION:

##### Request for Comments

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau, as part of their 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 listed below in this notice, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

Comments submitted in response to this notice 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 not do include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether this 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.

**Information Collections Open for Comment**

Currently, we are seeking comments on the following records and questionnaires:

*Title:* Tax Authorization Information.  
*OMB Number:* 1513-0001.

*TTB Form Numbers:* 5000.19.

*Abstract:* TTB requires TTB F 5000.19 to be filed when a respondent's representative, not having a power of attorney, wishes to obtain confidential information regarding the respondent. After completion of the form, information can be released to the representative.

*Current Actions:* There are no changes to this information collection, and it is being submitted for extension purposes only.

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

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

*Estimated Number of Respondents:* 50.

*Estimated Total Annual Burden Hours:* 50.

*Title:* Referral of Information.

*OMB Number:* 1513-0003.

*TTB Form Numbers:* 5000.21.

*Abstract:* TTB F 5000.21 is used to refer to other Federal, State or local government agencies information on potential violations of requirements under their jurisdiction or as requested. The form is also used to request what action will be taken as a result of the potential violation.

*Current Actions:* There are no changes to this information collection, and it is being submitted for extension purposes only.

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

*Affected Public:* Federal government; State, Local, or Tribal government.

*Estimated Number of Respondents:* 500.

*Estimated Total Annual Burden Hours:* 500.

*Title:* Offer in Compromise of Liability Incurred under the Provisions of Title 26 U.S.C. Enforced and Administered by the Alcohol and Tobacco Tax and Trade Bureau.

*OMB Number:* 1513-0054.

*TTB Form Numbers:* 5640.1.

*Abstract:* TTB F 5640.1 is used by persons who wish to compromise criminal and/or civil penalties for violations of the Internal Revenue Code. If accepted, the offer in compromise is a settlement between the Government and the party in violation, in lieu of legal proceedings or prosecution. TTB F 5640.1 identifies the party making the offer, the violation(s), the amount of offer, and the circumstances concerning the violation(s).

*Current Actions:* There are no changes to this information collection, and it is being submitted for extension purposes only.

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

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

*Estimated Number of Respondents:* 40.

*Estimated Total Annual Burden Hours:* 80.

*Title:* Federal Firearms and Ammunition Excise Tax Deposit.

*OMB Number:* 1513-0096.

*TTB Form Number:* 5300.27.

*Abstract:* 26 U.S.C. 4181 imposes a Federal excise tax on the sale of pistols, revolvers, other firearms, shells, and cartridges sold by firearms manufacturers, producers, and importers. 26 U.S.C. 6001, 6301, and 6302 establish the authority for a deposit of excise tax to be made. The information on TTB F 5300.27 identifies the taxpayer and establishes the taxpayer's deposit.

*Current Actions:* There are no changes to this information collection and it is being submitted for extension purposes only.

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

*Affected Public:* Business or other for-profit; Individuals or households.

*Estimated Number of Respondents:* 317.

*Estimated Total Annual Burden Hours:* 1,052.

Dated: May 30, 2007.

**Francis W. Foote,**

*Director, Regulations and Rulings Division.*

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