

OMB Number: 1513-0058.

Recordkeeping Requirement Number: 5130/1.

Abstract: TTB audits brewers' records to verify production of beer and cereal beverages, and to verify the quantity of beer removed subject to tax and removed without payment of tax.

Current Actions: This information collection is being submitted as a revision. There is an increase to the number of respondents; however, there is no change to the burden. Since these are usual and customary records that the tobacco manufacturer would keep in the normal course of doing business, the burden remains at one (1).

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 1,640.

Estimated Total Annual Burden Hours: One (1).

Title: Recordkeeping for Tobacco Products Removed in Bond from Manufacturers' Premises for Experimental Purposes—27 CFR 40.232(d).

OMB Number: 1513-0110.

Recordkeeping Requirement Number: None.

Abstract: The prescribed records apply to manufacturers who ship tobacco products in bond for experimental purposes. TTB can examine these records to determine that the proprietor has complied with law and regulations that allow such tobacco products to be shipped in bond for experimental purposes without payment of the excise tax.

Current Actions: This information collection is being submitted as a revision. There is an increase to the number of respondents; however, there is no change to the burden. These are usual and customary records that the tobacco manufacturer would keep in the normal course of doing business; therefore, the burden remains at one (1).

Type of Review: Revision of a currently approved collection.

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

Estimated Number of Respondents: 170.

Estimated Total Annual Burden Hours: One (1).

Title: Statement of Ultimate Vendor (27 CFR 53.179(b)); Exemption Certificate (27 CFR 53.134(d)(2)); Exemption Certificate (27 CFR 53.135(c)); Statement of Manufacturer's Vendee (27 CFR 53.133(d)); and Statement of Manufacturer's Vendee (27 CFR 53.132(c)).

OMB Number(s): To be assigned.

TTB Form Numbers: TTB I 5600.33; TTB I 5600.34; TTB I 5600.35; TTB I 5600.36, and TTB I 5600.37, respectively.

Abstract: 27 CFR part 53 requires that, in some cases, persons who sell firearms or ammunition tax-free use specific exemption certificates or statements to support the tax-free sales. In addition, 27 CFR part 53 requires a specific statement from the ultimate vendor to support claims for certain tax refunds or credits. Although the regulations require firearms and ammunition excise taxpayers to design and reproduce these certificates or statements as specified in the regulations, in order to promote uniformity among excise taxpayers and compliance with regulations, these certificates and statements are needed.

Current Actions: We are changing this information collection. First, we are changing the "I" in the form number to an "F." Secondly, because some of the forms have the same name, we are changing the names of four of the forms to: Exemption Certificate (Use on Certain Vessels or Aircraft), TTB F 5600.34; Exemption Certificate (Use by State or Local Governments), TTB F 5600.35; Statement of Manufacturer's Vendee (For Exports), TTB F 5600.36; and Statement of Manufacturer's Vendee (Use in Further Manufacture), TTB F 5600.37. TTB F 5600.33 will remain the same, "Statement of Ultimate Vendor." Thirdly, we added a Paperwork Reduction Act Notice to each of the forms. Finally, the regulations require the information collected in these forms to be collected and retained, but not in any particular format. The regulations offer these forms as merely a uniform way of collecting the required information. Therefore, we are seeking approval of these forms; but more importantly, we are seeking approval of the information collection requirements found in the regulatory sections listed above.

Type of Review: Existing collection in use without an OMB control number.

Affected Public: Business or other for-profit; individuals or households; State or Local Governments.

Estimated Number of Respondents: 7,000.

Estimated Total Annual Burden Hours: 52,500.

Dated: September 5, 2007.

Francis W. Foote,

Director, Regulations and Rulings Division.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service Proposed Collection; Comment Request for Form 8921

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general 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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 8921, Applicable Insurance Contracts Information Return.

DATES: Written comments should be received on or before November 13, 2007 to be assured of consideration.

ADDRESSES: Direct all written comments to David C. Brown, Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to Carolyn N. Brown, at (202) 622-6688, or at Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the internet, at Carolyn.N.Brown@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Applicable Insurance Contracts Information Return.

OMB Number: 1545-2083.

Form Number: Form 8921.

Abstract: To comply with IRC section 6050V, as added by the Pension Protection Act of 2006, an applicable exempt organization must file a Form 8921 for each structured transaction under which it makes reportable acquisitions of applicable insurance contracts. The information gathered will be used by the Treasury to issue a two-year report to Congress.

Current Actions: There are no changes being made to Form 8921 at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Not-for-profit institutions.

Estimated Number of Respondents: 50,000.

Estimated Time per Respondent: 35 hours, 53 minutes.

Estimated Total Annual Burden Hours: 1,794,500.

The following paragraph applies to all of 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 as long as 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: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. 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.

Approved: August 29, 2007.

Larnice Mack,

IRS Reports Clearance Officer.

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