

Form: 1065-B, Schedule K-1.

Description: Code sections 771-777 allow large partnerships to elect to file a simplified return which requires fewer items to be reported to partners.

Respondents: Businesses and other for-profits.

Estimated Total Burden Hours: 487,225 hours.

OMB Number: 1545-1465.

Type of Review: Extension.

Title: PS-54-94 (Final) Environmental Settlement Funds—Classification.

Description: Section 7701 and the regulations thereunder classify entities for federal tax purposes as partnerships, associations, and trusts. Section 671 requires a grantor treated as an owner of a portion of a trust to include items in income. This regulation provides reporting rules.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 2,000 hours.

OMB Number: 1545-1915.

Type of Review: Extension.

Title: Notice 2005-04, Fuel Tax Guidance, Request for Comments.

Description: This notice provides guidance on certain excise Code provisions that were added or effected by the American Jobs Creation Act of 2004, Public Law 108-357. The information will be used by the IRS to verify that the proper amount of tax is reported, excluded, refunded, or credited.

Respondents: Businesses or other for-profit institutions

Estimated Total Burden Hours: 76,190 hours.

OMB Number: 1545-1420.

Type of Review: Extension.

Title: Claim for Refund of Excise Taxes.

Forms: 8849, Schedules 1, 2, 3, 5, 6, 8.

Description: IRC sections 6402, 6404, 6511 and sections 301.6402-2, 301.6404-1, and 301.6404-3 of the regulations, allow for refunds of taxes (except income taxes) or refund, abatement, or credit of interest, penalties, and additions to tax in the event of errors or certain actions by IRS. Form 8849 is used by taxpayers to claim refunds of excise taxes.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 3,032,610 hours.

OMB Number: 1545-0143.

Type of Review: Extension.

Title: Heavy Highway Vehicle Use Tax Return.

Form: 2290.

Description: Form 2290 is used to compute and report the tax imposed by

section 4481 on the highway use of certain motor vehicles. The information is used to determine whether the taxpayer has paid the correct amount of tax.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 27,548,640 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.

[FR Doc. E8-9029 Filed 4-24-08; 8:45 am]

BILLING CODE 4830-01-P

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 June 24, 2008.

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 (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 forms:

Title: Applications—Volatile Fruit-Flavor Concentrate Plants, TTB REC 5520/2.

OMB Number: 1513-0006.

TTB Form Number: 5520.3.

TTB Recordkeeping Requirement Number: 5520/2.

Abstract: Persons who wish to establish premises to manufacture volatile fruit-flavor concentrates are required to file an application and keep records to support the manufacture of these concentrates. Persons who wish to amend their activities must also file an application and keep records. TTB uses the application information to identify persons responsible for such

manufacture since these concentrates contain ethyl alcohol and have potential for use as alcoholic beverages with consequent revenue loss. TTB uses the records to ensure that the concentrates are manufactured properly and are not used for beverage purposes. The application constitutes registry of a still, a statutory requirement.

Current Actions: There is an increase in the number of respondents which results in an increase in burden hours. Also, we have made minor corrections to this information collection, and we are submitting it as a revision.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 80.

Estimated Total Annual Burden Hours: 160.

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

OMB Number: 1513-0018.

TTB Form Number: 5100.24.

Abstract: TTB F 5100.24 is completed by persons intending to engage in a business involving beverage alcohol operations at distilled spirits plants, bonded wineries, or wholesaling/importing business. The information allows TTB to identify the applicant and the location of the business, and to determine whether the applicant qualifies for a permit.

Current Actions: We made changes to this form by adding page numbers, the name of the office where labels are submitted, and "financial institution name, city, and State" in parenthesis in Item 8. Also, we made minor corrections to this information collection, and we are submitting it as a revision.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 1,600.

Estimated Total Annual Burden Hours: 2,800.

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

OMB Number: 1513-0019.

TTB Form Number: 5100.18.

Abstract: TTB F 5100.18 is submitted by permittees who change their operations in a manner that requires TTB to issue a new permit or receive a new notice. The information allows TTB to identify the permittee, the changes to the permit or business, and to determine whether the applicant qualifies.

Current Actions: We corrected the title of the form by adding "the" before

"Federal." We are submitting this information collection as a revision.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 1,200.

Estimated Total Annual Burden Hours: 600.

Title: Formula and Process for Nonbeverage Product.

OMB Number: 1513-0021.

TTB Form Number: 5154.1.

Abstract: Businesses using taxpaid distilled spirits to manufacture nonbeverage products may receive drawback (*i.e.*, a refund or remittance) of tax, if they can show that the spirits were used in the manufacture of products unfit for beverage use. This showing is based on the formula for the product, which is submitted on TTB F 5154.1.

Current Actions: We are adding a check box for "Dietary Supplement" in box 7 and adding a request for an e-mail address in box 14. Also, we are making minor grammatical correction to this information collection, and we are submitting it as a revision.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 611.

Estimated Total Annual Burden Hours: 2,500.

Title: Annual Report of Concentrate Manufacturers and Usual and Customary Business Records—Volatile Fruit-Flavor Concentrate, TTB REC 5520/1.

OMB Number: 1513-0022.

TTB Form Number: 5520.2.

TTB Recordkeeping Requirement Number: 5520/1.

Abstract: Manufacturers of volatile fruit-flavor concentrate must provide reports as necessary to ensure the protection of the revenue. The report accounts for all concentrates manufactured, removed, or treated so as to be unfit for beverage use. The information is required to verify that alcohol is not being diverted, thereby jeopardizing tax revenues.

Current Actions: The number of respondents has decreased, and, as a result, the burden hours have decreased. Also, we are making minor corrections to the content of this information collection, and we are submitting it as a revision.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 80.

Estimated Total Annual Burden Hours: 27.

Titles: Environmental Information; and Supplemental Information on Water Quality Consideration Under 33 U.S.C. 1341(a).

OMB Number: 1513-0023.

TTB Form Numbers: 5000.29 and 5000.30, respectively.

Abstract: TTB F 5000.29 is used to determine whether an activity will have a significant effect on the environment and to determine if a formal environmental impact statement or an environmental permit is necessary for a proposed operation. TTB F 5000.30 is used to make a determination as to whether a certification or waiver by the applicable State Water Quality Agency is required under section 21 of the Federal Water Pollution Control Act (33 U.S.C. 1341(a)). Manufacturers that discharge a solid or liquid effluent into navigable waters submit this form.

Current Actions: We are making minor corrections to these forms, and we are submitting them as revisions.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 8,000.

Estimated Total Annual Burden Hours: 4,000.

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

OMB Number: 1513-0031.

TTB Form Numbers: 5100.12 and 5110.67, respectively.

Abstract: TTB F 5100.12 and TTB F 5110.67 are specific bonds that protect the tax liability on distilled spirits and wine while in transit from one type of bonded facility to another. The forms identify the shipment, the parties involved, the date, and the amount of bond coverage.

Current Actions: We are making minor corrections to this information collection and we are submitting it as a revision.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: One (1).

Estimated Total Annual Burden Hours: One (1).

Title: Offer in Compromise of Liability Incurred under the Federal Alcohol Administration Act, as amended.

OMB Number: 1513-0055.

TTB Form Number: 5640.2.

Abstract: Persons who have committed violations of the Federal Alcohol Administration Act may submit an offer in compromise. The offer is a request by the party in violation to compromise penalties for the violations in lieu of civil or criminal action. TTB F 5640.2 identifies the violation(s) to be compromised by the person committing them, amount of offer, plus justification for acceptance.

Current Actions: We made minor corrections to this information collection, and we are submitting it as a revision.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 12.

Estimated Total Annual Burden Hours: 24.

Title: Wholesale Dealers Records of Receipt of Alcoholic Beverages, Disposition of Distilled Spirits, and Monthly Summary Report.

OMB Number: 1513-0065.

TTB Recordkeeping Requirement Number: 5170/2.

Abstract: TTB uses these records and reports as an accounting tool to ensure protection of the revenue. Records of receipt and disposition are the basic documents that describe the activities of wholesale dealers, and they provide an audit trail of taxable commodities from point of production to point of sale. Records of disposition are required only for distilled spirits. TTB requires the monthly report only in exceptional circumstances to ensure that a particular wholesale dealer is maintaining the required records. The records retention requirement is 3 years.

Current Actions: There are no changes to this information collection, and we are submitting it 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: 1,200.

Title: Manufacturers of Nonbeverage Products—Records to Support Claims for Drawback.

OMB Number: 1513-0073.

TTB Recordkeeping Requirement Number: 5530/2.

Abstract: The recordkeeping requirements included in TTB REC 5530/2 are part of the system necessary to prevent diversion of drawback spirits to beverage use. The records are necessary to maintain accountability over these spirits. Required source records kept at the manufacturing plant include information about distilled spirits received, the gauge records recording the receipts, the identification of the person from whom received, evidence of the taxes paid on the spirits, the date the spirits were used, the quantity and kind used in each product (including usage of Puerto Rican and Virgin Islands spirits for compliance with the Caribbean Basin Initiative), receipt and usage of other ingredients (to validate formula compliance), inventory records, records of recovered alcohol, the quantity of intermediate products transferred to other plants, the disposition of each nonbeverage product produced, and the purchasers (except for retail sales). These elements make it possible to trace spirits using audit techniques, thus enabling TTB officers to verify the amount of spirits used in nonbeverage products and subsequently claimed as eligible for drawback of tax. The record retention requirement for this information collection is 3 years.

Current Actions: There is a decrease in the number of respondents, resulting in a decrease in the number of burden hours. We are submitting this information collection as a revision.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 501.

Estimated Total Annual Burden Hours: 10,521.

Title: Proprietors or Claimants Exporting Liquors.

OMB Number: 1513-0075.

TTB Recordkeeping Requirement Number: 5900/1.

Abstract: Distilled spirits, wine, and beer may be exported from bonded premises without payment of excise taxes, or, if the taxes have been paid, the exporter may claim drawback of the taxes paid. This export drawback or "refund" allows the manufacturer to recover the amount of the tax paid to the government. Obviously, substantial losses in tax revenues would occur if untaxed liquors were allowed to enter the domestic market, or if the government allowed drawback to be claimed on liquors used for domestic consumption. This recordkeeping requirement makes it possible to trace spirits using audit techniques, thus

enabling TTB officers to verify the amount of spirits, beer, and wine eligible for exportation without payment of tax or exportation subject to drawback. The retention requirement for this information collection is 2 years.

Current Actions: There are no changes to this information collection, and we are submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 120.

Estimated Total Annual Burden Hours: 7,200.

Title: Federal Firearms and Ammunition Excise Tax Return.

OMB Number: 1513-0094.

TTB Form Number: 5300.26.

Abstract: This information is needed to determine how much excise tax is owed for firearms and ammunition. TTB uses this information to verify that a taxpayer has correctly determined and paid tax liability on the sale or use of firearms and ammunition. Businesses, including small to large, and individuals may be required to use this form.

Current Actions: There are no changes to this information collection, and we are submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 3,860.

Estimated Total Annual Burden Hours: 27,020.

Title: Administrative Remedies—Closing Agreements.

OMB Number: 1513-0099.

TTB Form Number: None.

TTB Recordkeeping Requirement Number: None.

Abstract: This is a written agreement between TTB and regulated taxpayers used to finalize and resolve certain tax-related issues. Once an agreement is approved, it will not be reopened unless fraud or misrepresentation of material facts is proven.

Current Actions: There are no changes to this information collection, and we are submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: One (1).

Estimated Total Annual Burden Hours: One (1).

Title: Marks and Notices on Packages of Tobacco Products.

OMB Number: 1513-0101.

TTB Recordkeeping Requirement Number: 5210/13.

Abstract: TTB requires that manufacturers or exporters place a mark and notice indicating a product's tax classification and quantity on packages, cases, or containers. TTB uses this information to validate the receipt of excise tax revenue, to determine tax liability, and to verify claims.

Current Actions: There are no changes to this information collection, and we are submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 120.

Estimated Total Annual Burden Hours: One (1).

Title: Drawback of Tax on Tobacco Products and Cigarette Papers and Tubes—Export Shipment.

OMB Number: 1513-0102.

TTB Recordkeeping Requirement Number: 5210/2.

Abstract: Exporters may file claim for drawback of tax on tobacco products and cigarette papers and tubes on which they have paid the taxes and exported. Appropriate records are needed to ensure that drawback of tax is properly documented and justified. TTB uses the claim information to carry out its statutory responsibility to protect the revenue by requiring proprietors to maintain accountability over tobacco products and cigarette papers and tubes exported.

Current Actions: There are no changes to this information collection and we are submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: One (1).

Estimated Total Annual Burden Hours: 5.

Title: Certificate of Taxpaid Alcohol.

OMB Number: 1513-XXXX.

TTB Form Number: 5100.4.

Abstract: This form is required by a Port Director of Customs and Border Patrol (Customs) to support refunding taxes paid on nonbeverage products that are exported. When the nonbeverage product is exported, the industry member submits TTB F 5100.4 and supporting documentation to TTB. TTB certifies the form and then submits it to Customs.

Current Actions: There are no changes to this information collection, and it is being submitted as an existing collection in use without an OMB control number.

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

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 10.

Estimated Total Annual Burden Hours: 100.

Dated: April 22, 2008.

Francis W. Foote,

Director, Regulations and Rulings Division.

[FR Doc. E8-9105 Filed 4-24-08; 8:45 am]

BILLING CODE 4810-31-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 4684

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 4684, Casualties and Thefts.

DATES: Written comments should be received on or before June 24, 2008 to be assured of consideration.

ADDRESSES: Direct all written comments to R. Joseph Durbala, 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, (202) 622-6688, 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: Casualties and Thefts.

OMB Number: 1545-0177.

Form Number: 4684.

Abstract: Form 4684 is used by taxpayers to compute their gain or loss from casualties or thefts, and to

summarize such gains and losses. The data is used to verify that the correct gain or loss has been computed.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households and business or other for-profit organizations.

Estimated Number of Respondents: 113,333.

Estimated Time per Respondent: 4 hrs., 7 min.

Estimated Total Annual Burden Hours: 466,932.

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: April 17, 2008.

R. Joseph Durbala,

IRS Reports Clearance Officer.

[FR Doc. E8-9027 Filed 4-24-08; 8:45 am]

BILLING CODE 4830-01-P