

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Principal Place of Business on Beer Labels. TTB REC 5130/5.

*Abstract:* TTB regulations permit domestic brewers who operate more than one brewery to show as their address on labels and kegs of beer, their "principal place of business" address. This label option may be used in lieu of showing the actual place of production on the label or of listing all of the brewer's locations on the label.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 1 hour.

*OMB Number:* 1513-0086.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Marks on Equipment and Structures (TTB REC 5130/3) and Marks and Labels on Containers of Beer (TTB REC 5130/4).

*Abstract:* Marks, signs, and calibrations are necessary on equipment and structures for identifying major equipment for accurate determination of tank contents, and segregation of taxpaid and nont taxpaid beer. Marks and labels on containers or beer are necessary to inform consumers of container contents, and to identify the brewer and place of production.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 1 hour.

*OMB Number:* 1513-0117.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Pay.gov User Agreement.

*Form:* TTB F 5000.31.

*Abstract:* The Pay.gov User Agreement will be used to identify, validate, approve, and register qualified users to allow for submission of electronic forms using the Pay.gov system.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 483 hours.

*OMB Number:* 1513-0125.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Distilled Spirits Bond.

*Form:* TTB F 5110.56.

*Abstract:* TTB F 5110.56 is used by proprietors of Distilled Spirits Plants (DSPs) and Alcohol Fuel Plants to file bond coverage with TTB. Using this form, these proprietors may file coverage and/or withdraw coverage for

one plant or multiple plants. With this form proprietors of DSPs may also provide operations coverage for adjacent wine cellars. The bond may be secured through a surety company or it may be secured with collateral (cash, Treasury Bonds or Treasury Notes). The bond protects the revenue by ensuring adequate assets are available to pay tax liabilities.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 232 hours.

*Clearance Officer:* Gerald Isenberg, Alcohol and Tobacco Tax and Trade Bureau, Room 200 East, 1310 G. Street, NW., Washington, DC 20005; (202) 453-2097.

*OMB Reviewer:* Shagufta Ahmed, Office of Management and Budget, New Executive Office Building, Room 10235, Washington, DC 20503; (202) 395-7873.

**Celina M. Elphage,**

*Treasury PRA Clearance Officer.*

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**BILLING CODE 4810-31-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### [Regulation Section 31.6001]

#### Proposed Collection; Comment Request for Regulation Project

**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 existing regulations, 26 CFR 31.6001-1, Records in general; 26 CFR 31.6001-2 Additional Records under FICA; 26 CFR 31.6001-3, Additional records under Railroad Retirement Tax Act; 26 CFR 31.6001-5, Additional records in connection with collection of income tax at source on wages; 26 CFR 31.6001-6, Notice by District Director requiring returns, statements, or the keeping of records.

**DATES:** Written comments should be received on or before September 7, 2010 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Gerald Shields, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of regulation sections should be directed to Elaine Christophe, (202) 622-3179, or at Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington DC 20224, or through the Internet, at [Elaine.H.Christophe@irs.gov](mailto:Elaine.H.Christophe@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* 26 CFR 31.6001-1, Records in general; 26 CFR 31.6001-2, Additional Records under FICA; 26 CFR 31.6001-3, Additional records under Railroad Retirement Tax Act; 26 CFR 31.6001-5, Additional records in connection with collection of income tax at source on wages; 26 CFR 31.6001-6, Notice by District Director requiring returns, statements, or the keeping of records.

*OMB Number:* 1545-0798.

*Abstract:* Internal Revenue Code section 6001 requires, in part, that every person liable for tax, or for the collection of that tax must keep such records and comply with such rules and regulations as the Secretary may from time to time prescribe. The recordkeeping requirements under 26 CFR 31.6001 have special application to employment taxes (and to employers) and are needed to ensure proper compliance with the Code. Upon examination, the records are needed by the taxpayer to establish the employment tax liability claimed on any tax return.

*Current Actions:* There is no change to these existing regulations.

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

*Affected Public:* Individuals or households, business or other for-profit organizations, not-for-profit institutions, farms, and Federal, state, local or tribal governments.

*Estimated Number of Recordkeepers:* 5,676,263.

*Estimated Time per Recordkeeper:* 5 hours, 20 minutes.

*Estimated Total Annual Recordkeeping Hours:* 30,273,950.

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: June 28, 2010.

**Gerald Shields,**

*IRS Tax Supervisory Analyst.*

[FR Doc. 2010-16229 Filed 7-2-10; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG-209446-82]

#### Proposed Collection; Comment Request for REG 209446-82 (TD 8852)

**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 an existing final regulation, REG-209446-82 (TD 8852), Passthrough of Items of an S Corporation to its Shareholders (§ 1.1366-1).

**DATES:** Written comments should be received on or before September 7, 2010 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Gerald Shields, Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of regulation should be directed to Elaine Christophe, (202) 622-3179, or at Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet, at [Elaine.H.Christophe@irs.gov](mailto:Elaine.H.Christophe@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Passthrough of Items of an S Corporation to its Shareholders.

*OMB Number:* 1545-1613.

*Regulation Project Number:* REG-209446-82 (TD 8852)

*Abstract:* Section 1366 requires shareholders of an S corporation to take into account their pro rata share of separately stated items of the S corporation and non-separately computed income or loss. Section 1.1366-1 of the regulation provides that an S corporation must report, and a shareholder is required to take into account in the shareholder's return, the shareholder's pro rata share, whether or not distributed, of the S corporation's items of income, loss, deduction, or credit.

*Current Actions:* There is no change to this existing regulation.

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

*Affected Public:* Business or other for-profit organizations, and Individuals or households.

This reporting requirement is reflected in the burden of Form 1040, U.S. Individual Income Tax Return, and Form 1120S, U.S. Income Tax Return for an S Corporation. 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: June 11, 2010.

**Gerald Shields,**

*IRS Reports Clearance Officer.*

[FR Doc. 2010-16230 Filed 7-2-10; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Bureau of the Public Debt

#### Proposed Collection; Comment Request

**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 Bureau of the Public Debt within the Department of the Treasury is soliciting comments concerning the Investigative Inquiry Forms.

**DATES:** Written comments should be received on or before September 8, 2010, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Bureau of the Public Debt, Judi Owens, 200 Third Street, A4-A, Parkersburg, WV 26106-5312, or [Judi.Owens@bpd.treas.gov](mailto:Judi.Owens@bpd.treas.gov).

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Judi Owens, Bureau of the Public Debt, 200 Third Street, A4-A, Parkersburg, WV 26106-5312, (304) 480-8150.

#### SUPPLEMENTARY INFORMATION:

*Title:* Investigative Inquiry Forms.

*OMB Number:* 1535-0141.

*Form Numbers:* PD F 5518, PD F 5519, PD F 5520, PD F 5521.