

FRA administers award agreements for both construction and non-construction projects that will result in service benefits or other tangible improvements in rail corridors. These projects include completion of preliminary engineering, environmental research and development, final design, and construction.

To ensure accountability of Federal award recipients through performance and results, including expenditures in support of agreed-upon activities and allowable costs outlined in a FRA Notice of Grant Award (NGA), FRA requires systematic and uniform collection and submission of information, as approved by the OMB. Included in this information collection are reports and documentation mandated by OMB for completion, as well as additional resources to compile evidence relevant to addressing FRA's important policy challenges, promoting cost-effectiveness in FRA programs, and providing effective oversight of programmatic and financial performance. This justification draws on innovative FRA program designs to use sophisticated practices in delivering Federal financial assistance and encourage continuous improvements in service delivery.

FRA issues and manages awards in compliance with Title 2 of the Code of Federal Regulations (CFR): Grants and Agreements. This justification includes one document package for collection over the entire lifecycle of the award process, in adherence to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (78 FR 78589, Dec. 26, 2013; 79 FR 75871, Dec. 19, 2014). All non-research awards are subject to the application, reporting, closeout, and other processes described in this justification.

Additionally, the collection detailed in this justification represents a combination of previous FRA collection requests, including: OMB Control Number 2130-0578, OMB Control Number 2130-0580, OMB Control Number 2130-0584, and OMB Control Number 0587. Combining these collections under a new collection enables FRA to consolidate documentation under one collection, which allows for efficiency and provides a uniform period until expiration of this justification request.

*Form Number(s): FRA forms 30, 31, 32, 33, 34, 35, and 229. SF forms 270, 424, 424A, 424B, 424C, 424D, 425, and LLL.*

*Affected Public:* State and local governments, government sponsored

authorities and corporations, and railroads.

*Total Estimated Annual Burden:* 39,521 hours.

Pursuant to 44 U.S.C. 3507(a) and 5 CFR 1320.5(b) and 1320.8(b)(3)(vi), FRA informs all interested parties that it may not conduct or sponsor, and a respondent is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

**Authority:** 44 U.S.C. 3501-3520.

**Rebecca Pennington,**  
*Chief Financial Officer.*

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**BILLING CODE 4910-06-P**

## DEPARTMENT OF THE TREASURY

### Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB-2015-0001]

#### Proposed Information Collections; Comment Request (No. 56)

**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 January 25, 2016.

**ADDRESSES:** As described below, you may send comments on the information collections listed in this document using the "Regulations.gov" online comment form for this document, or you may send written comments via U.S. mail or hand delivery. TTB no longer accepts public comments via email or fax.

- *http://www.regulations.gov:* Use the comment form for this document posted within Docket No. TTB-2015-0001 on "Regulations.gov," the Federal e-rulemaking portal, to submit comments via the Internet;

- *U.S. Mail:* Michael Hoover, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street NW., Box 12, Washington, DC 20005.

- *Hand Delivery/Courier in Lieu of Mail:* Michael Hoover, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street NW., Suite 400, Washington, DC 20005.

Please submit separate comments for each specific information collection listed in this document. You must reference the information collection's title, form or recordkeeping requirement number, and OMB number (if any) in your comment.

You may view copies of this document, the information collections listed in it and any associated instructions, and all comments received in response to this document within Docket No. TTB-2015-0001 at <http://www.regulations.gov>. A link to that docket is posted on the TTB Web site at <http://www.ttb.gov/forms/comment-on-form.shtml>. You may also obtain paper copies of this document, the information collections described in it and any associated instructions, and any comments received in response to this document by contacting Michael Hoover at the addresses or telephone number shown below.

#### FOR FURTHER INFORMATION CONTACT:

Michael Hoover, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street NW., Box 12, Washington, DC 20005; telephone 202-453-1039, ext. 135; or email [informationcollections@ttb.gov](mailto:informationcollections@ttb.gov) (please *do not* submit comments on this notice to this email address).

#### SUPPLEMENTARY INFORMATION:

##### Request for Comments

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau (TTB), 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 do not 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 forms, recordkeeping requirements, or questionnaires:

*Title:* Letterhead Applications and Notices Filed by Brewers, TTB REC 5130/2; and Brewer's Notice.

*OMB Number:* 1513-0005.

*TTB Form Number:* F 5130.10.

*TTB Recordkeeping Requirement Number:* REC 5130/2.

*Abstract:* The Internal Revenue Code (IRC) requires brewers to file a notice of intent to operate a brewery. TTB F 5130.10, the Brewer's Notice, collects information similar to that collected on a permit application and, when approved by TTB, is a brewer's authorization to operate. The brewer shall maintain the approved Brewer's Notice and all associated documents at the brewery premises, in complete and current condition, readily available for inspection by an appropriate TTB officer. The regulations also require that a brewer submit a letterhead application or notice to conduct certain activities, such as to vary from regulatory requirements or to alternate brewery premises. Letterhead applications and notices are necessary to identify brewery activities so that TTB may ensure that proposed operations would comply with the IRC and would not jeopardize Federal revenues.

*Current Actions:* We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

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

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 2,974.

*Estimated Total Annual Burden Hours:* 14,870.

*Title:* Formula and Process for Wine.

*OMB Number:* 1513-0010.

*TTB Form Number:* F 5120.29.

*Abstract:* Proprietors intending to produce a special wine, other than standard wine or nonbeverage wine, must obtain TTB's prior approval of the formula by which the wine, or wine product made from wine, is to be made. Such proprietors may file formula approval requests on TTB F 5120.29,

which describes the person filing, the type of product to be made, and the ingredients and process by which the product is to be made. TTB also may use the form to audit the product.

*Current Actions:* TTB is submitting this collection as a revision. The information collection requirement remains unchanged. However, we are revising the burden estimate to reflect a decrease in the number of respondents to this information collection and the resulting burden hours. Industry members are increasingly using TTB F 5100.51 or Formulas Online to submit formula approval requests to TTB (see 1513-0122), which has resulted in a decrease in the number of respondents submitting this form.

*Type of Review:* Revision of a currently-approved collection.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 30.

*Estimated Total Annual Burden Hours:* 60.

*Title:* Power of Attorney.

*OMB Number:* 1513-0014.

*TTB Form Number:* F 5000.8.

*Abstract:* The Internal Revenue Code (IRC) at 26 U.S.C. 6061 provides that any documents filed by industry members under the provisions of the IRC must be signed and filed in accordance with the forms and regulations prescribed by the Secretary of the Treasury. Also, the Federal Alcohol Administration Act at 27 U.S.C. 204(c) states that the Secretary shall prescribe the manner and form of all applications for basic permits under the Act. The TTB regulations require individuals signing documents and forms filed with TTB on behalf of an applicant or principal to have specific authority to do so on their behalf. TTB F 5000.8 is used to delegate authority to a specific individual to sign documents on behalf of an applicant or principal.

*Current Actions:* We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

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

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 5,000.

*Estimated Total Annual Burden Hours:* 3,250.

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

*OMB Number:* 1513-0057.

*TTB Recordkeeping Requirement Number:* REC 5120/2.

*Abstract:* The Internal Revenue Code (IRC) regulates certain aspects of wine production and treatment because the production and treatment affect the volume of taxable wine produced. The IRC also imposes standards for natural wine, cellar treatment of natural wine, agricultural wine, and the labeling of all wines in order to protect consumers and protect the product integrity of the wine. TTB therefore requires proprietors to file letterhead applications and notices relating to certain production and treatment activities to ensure that the intended activity will not jeopardize the revenue or defraud consumers.

*Current Actions:* We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

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

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 1,650.

*Estimated Total Annual Burden Hours:* 825.

*Title:* Airlines Withdrawing Stock from Customs Custody.

*OMB Number:* 1513-0074.

*TTB Recordkeeping Number:* REC 5620/2.

*Abstract:* Airlines may withdraw tax exempt distilled spirits, wine, and beer from Customs custody for foreign flights. The required record shows, among other things, the amount of spirits and wine withdrawn, flight identification, and Customs certification. As a result, it maintains accountability over distilled spirits and wine and protects tax revenue.

*Current Actions:* We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

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

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 25.

*Estimated Total Annual Burden Hours:* 2,500.

*Title:* Alcohol, Tobacco, and Firearms Related Documents for Tax Returns and Claims.

*OMB Number:* 1513-0088.

*TTB Recordkeeping Requirement Number:* REC 5000/24.

*Abstract:* TTB is responsible for the collection of Federal excise taxes on firearms, ammunition, distilled spirits,

wine, beer, tobacco products, and cigarette papers and tubes, and the collection of special occupational taxes related to tobacco products and cigarette papers and tubes. The Internal Revenue Code (IRC) requires that these excise and special occupational taxes be collected on the basis of a return and requires taxpayers to maintain records that support the information in the return. The IRC also allows for the filing of claims for the abatement or refund of taxes under certain circumstances, and the IRC requires claimants to maintain

records to support such claims. The maintenance of records is necessary to determine the appropriate tax liability, verify computations on tax returns, determine the adequacy of bond coverage, and verify the correctness of claims and other adjustments to tax liability.

*Current Actions:* We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

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

*Affected Public:* Businesses or other for-profits; Not-for-profit institutions, Individuals or Households.

*Estimated Number of Respondents:* 503,921.

*Estimated Total Annual Burden Hours:* 503,921.

Dated: November 17, 2015.

**Amy R. Greenberg,**

*Director, Regulations and Rulings Division.*

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