

entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

### Internal Revenue Service (IRS)

*OMB Control Number:* 1545-0098.

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

*Title:* Form 1045, Application for Tentative Refund.

*Form:* 1045.

*Abstract:* Form 1045 is used by an individual, estate, or trust to apply for a quick tax refund. It must be filed within one year after the end of the year in which a net operating loss, unused general business credit, net section 1256 contracts loss, or claim of right adjustment arose.

*Estimated Total Annual Burden Hours:* 534,192.

*OMB Control Number:* 1545-0390.

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

*Title:* Application for Approval of Prototype or Employer Sponsored Individual Retirement Arrangement (IRA).

*Form:* Form 5306.

*Abstract:* The Application for Approval of Prototype or Employer Sponsored Individual Retirement Arrangement (IRA) form is used by sponsoring organizations, employers, or employee associations, to request a ruling as to whether a trust or custodial account agreement meets the requirements of Internal Revenue Code (IRC) section 408(a), 408(c), 408(p), or 408A; or whether an individual annuity meets the requirements of section 408(b), 408(p), or 408A.

*Estimated Total Annual Burden Hours:* 8,244.

*OMB Control Number:* 1545-0950.

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

*Title:* Application for Enrollment to Practice Before the Internal Revenue Service.

*Form:* Form 23, Form 23-P.

*Abstract:* This information collection contains the Application for Enrollment to Practice Before the Internal Revenue Service form and the Application for Enrollment to Practice Before the Internal Revenue Service as an Enrolled Retirement Plan Agent (ERPA) form.

*Estimated Total Annual Burden Hours:* 2,725.

*OMB Control Number:* 1545-1190.

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

*Title:* Like-Kind Exchanges.

*Form:* 8824.

*Abstract:* Form 8824 is used by individuals, partnerships, and other entities to report the exchange of business or investment property, and

the deferral of gains from such transactions under section 1031. It is also used to report the deferral of gain under IRC section 1043 by members of the executive branch of the Federal government.

*Estimated Total Annual Burden Hours:* 1,995,807.

*OMB Control Number:* 1545-1276.

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

*Title:* TD 8458—Real Estate Mortgage Investment Conduits.

*Abstract:* Section 860E(e) imposes an excise tax on the transfer of a residual interest in a REMIC to a disqualified party. The tax must be paid by the transferor of a pass-thru entity of which the disqualified party is an interest holder.

*Estimated Total Annual Burden Hours:* 525.

*OMB Control Number:* 1545-1593.

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

*Title:* U.S. Income Tax Return for Qualified Funeral Trusts.

*Form:* Form 1041-QFT.

*Abstract:* IRC section 685 allows the trustee of a qualified funeral trust to elect to report and pay the tax for the trust. Data is used to determine that the trustee filed the proper return and paid the correct tax.

*Estimated Total Annual Burden Hours:* 277,500.

*OMB Control Number:* 1545-2017.

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

*Title:* Notice 2006-46 Announcement of Rules to be included in Final Regulations under Section 897(d) and (e) of the Internal Revenue Code.

*Abstract:* This notice announces that the IRS and the Treasury Department will issue final regulations under sections 897(d) and (e) of the IRC that set forth and, to the extent described in this notice, revise, the current rules under sections 1.897-5T and 1.897-6T of the temporary income tax regulations and Notice 89-85, 1989-2 C.B. 403, regarding certain transactions involving the transfer of U.S. real property interests, as defined in section 897(c)(1) of the IRC.

*Estimated Total Annual Burden Hours:* 500.

*OMB Control Number:* 1545-2150.

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

*Title:* Notice 2009-58, Manufacturers' Certification of Specified Plug-in Electric Vehicles.

*Abstract:* The American Recovery and Reinvestment Act of 2009 provides, under § 30 of the IRC, a credit for certain new specified plug-in electric drive

vehicles. This notice provides procedures for a vehicle manufacturer to certify to the IRS that a vehicle meets the statutory requirements for the credit, and to certify the amount of the credit available with respect to the motor vehicle. The notice also provides guidance to taxpayers who purchase motor vehicles regarding the conditions under which they may rely on the vehicle manufacturer's certification.

*Estimated Total Annual Burden Hours:* 250.

### Brenda Simms,

*Treasury PRA Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 26, 2016.

The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before May 31, 2016 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimates, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8117, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

### FOR FURTHER INFORMATION CONTACT:

Copies of the submission may be obtained by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-1295, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

### Departmental Offices

*OMB Control Number:* 1505-0167.

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

*Title:* Persons Providing Remittance Forwarding Services to Cuba.

*Abstract:* The information is required of persons subject to the jurisdiction of the United States who make remittances to persons in Cuba pursuant to the

general licenses in section 515.570 of the Cuban Assets Control Regulations, 31 CFR part 515. The information will be used by the Office of Foreign Assets Control to monitor compliance with regulations governing unlimited family and family inherited remittances, donative remittances, unlimited remittances to religious organizations, remittances to students in Cuba pursuant to an educational license, limited emigration remittances, and periodic remittances from blocked accounts.

*Affected Public:* Individuals or households; businesses or non-profits.

*Estimated Total Annual Burden Hours:* 116,667.

**Brenda Simms,**

*Treasury PRA Clearance Officer.*

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### Alcohol and Tobacco Tax and Trade Bureau (TTB)

*OMB Control Number:* 1513-0035.  
*Type of Review:* Revision of a currently approved collection.

*Title:* Inventory—Export Warehouse Proprietor.

*Form:* TTB F 5220.3.

*Abstract:* Export warehouse proprietors use TTB F 5220.3 to record inventories of tobacco products, cigarette papers and tubes, and processed tobacco as required by Federal law at 26 U.S.C. 5721 and by the TTB regulations.

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

*Estimated Total Annual Burden Hours:* 430.

*OMB Control Number:* 1513-0063.

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

*Title:* Stills: Notices, Registration, and Records (TTB REC 5150/8).

*Abstract:* The Internal Revenue Code (IRC) at 26 U.S.C. 5101 and 5179, and the related implementing regulations have, through notice, registration, and recordkeeping requirements, established a comprehensive system for regulating stills. This information collection covers the collections of information mandated or authorized by law or regulation with respect to stills, and consists of notices regarding the manufacture and set up of stills, the registration of stills, notices regarding changes in ownership or location of stills, and records related to these notices and registrations. TTB uses this information to identify distillers and to account for and regulate the distillation of spirits to protect the revenue.

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

*Estimated Total Annual Burden Hours:* 42.

*OMB Control Number:* 1513-0064.

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

*Title:* Importer's Records and Reports (TTB REC 5170/1).

*Abstract:* This recordkeeping and reporting requirement concerns the records which must be maintained by the importer as well as the letterhead applications and notices required to be submitted to TTB. The records are used by TTB to verify that operations are being conducted in compliance with the law and to ensure that all taxes and duties have been paid on imported spirits, thus protecting the revenue.

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

*Estimated Total Annual Burden Hours:* 251.

*OMB Control Number:* 1513-0068.

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

*Title:* Records of Operations—Manufacturer of Tobacco Products or Processed Tobacco (TTB REC 5210/1).

*Abstract:* Under the IRC at 26 U.S.C. 5741, manufacturers of tobacco products or processed tobacco are required to keep such records as the Secretary of the Treasury prescribes by regulation. The TTB regulations specify the records that such manufacturers must keep, including records showing the information necessary to provide adequate accountability over the receipt, production, and disposition of these commodities in order to prevent diversion and protect Federal excise tax revenue.

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

*Estimated Total Annual Burden Hours:* 500.

*OMB Control Number:* 1513-0070.

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

*Title:* Tobacco Export Warehouse—Record of Operations (TTB REC 5220/1).

*Abstract:* In general, export warehouses store untaxpaid tobacco products, processed tobacco, and cigarette papers and tubes until these commodities are exported. Under the authority of the IRC at 26 U.S.C. 5741, the TTB regulations require certain records of receipt and disposition of these commodities in order to protect the revenue and prevent diversion. The required records allow TTB to verify that the commodities have been exported or that Federal tobacco excise tax liabilities have been satisfied.

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

*Estimated Total Annual Burden Hours:* 1.

*OMB Control Number:* 1513-0072.

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

*Title:* Applications and Notices—Manufacturers of Nonbeverage Products (TTB REC 5530/1).

*Abstract:* Under the authority of 26 U.S.C. 5132, TTB regulations require that letterhead applications and notices be submitted by manufacturers of nonbeverage products who are using distilled spirits on which drawback will be claimed. TTB uses this information to ensure that operations are in compliance with the law, to prevent spirits from being diverted to beverage use, and to protect the revenue.

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

*Estimated Total Annual Burden Hours:* 515.

*OMB Control Number:* 1513-0077.

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

*Title:* Records of Things of Value to Retailers, and Occasional Letter Reports from Industry Members Regarding