

**DEPARTMENT OF TRANSPORTATION****Federal Aviation Administration****Agency Information Collection  
Activities: Requests for Comments;  
Clearance of Approval for Renewal and  
Revision of Information Collection:  
High Density Traffic Airports: Slot  
Allocation and Transfer Methods**

**AGENCY:** Federal Aviation Administration (FAA), DOT.

**ACTION:** Notice and request for comments.

**SUMMARY:** In accordance with the Paperwork Reduction Act of 1995, FAA invites public comments about our intention to request the Office of Management and Budget (OMB) approval for renewal and revision to an information collection. The **Federal Register** Notice with a 60-day comment period soliciting comments on the following collection of information was published on March 30, 2018. This information collection is used to allocate airport landing and takeoff slots and maintain accurate records of slot transfers at Ronald Reagan Washington National Airport (DCA) under the High Density Rule. The FAA is requesting a renewal for the DCA information collection and a revision to include six additional airports managed under similar FAA programs to manage congestion and delay: John F. Kennedy International Airport (JFK), LaGuardia Airport (LGA), Los Angeles International Airport (LAX), Newark Liberty International Airport (EWR), O'Hare International Airport (ORD), and San Francisco International Airport (SFO). The information collection is required from carriers and other operators at the airports to assist the FAA in reducing delays at congested airports.

**DATES:** Written comments should be submitted by June 29, 2018.

**ADDRESSES:** Interested persons are invited to submit written comments on the proposed information collection to the Office of Information and Regulatory Affairs, Office of Management and Budget. Comments should be addressed to the attention of the Desk Officer, Department of Transportation/FAA, and sent via electronic mail to [oir\\_submission@omb.eop.gov](mailto:oir_submission@omb.eop.gov), or faxed to (202) 395-6974, or mailed to the Office of Information and Regulatory Affairs, Office of Management and Budget, Docket Library, Room 10102, 725 17th Street NW, Washington, DC 20503.

*Public Comments Invited:* You are asked to comment on any aspect of this information collection, including (a)

Whether the proposed collection of information is necessary for FAA's performance; (b) the accuracy of the estimated burden; (c) ways for FAA to enhance the quality, utility and clarity of the information collection; and (d) ways that the burden could be minimized without reducing the quality of the collected information. The agency will summarize and/or include your comments in the request for OMB's clearance of this information collection.

**FOR FURTHER INFORMATION CONTACT:** Barbara Hall at (940) 594-5913, or by email at: [Barbara.L.Hall@faa.gov](mailto:Barbara.L.Hall@faa.gov).

**SUPPLEMENTARY INFORMATION:**

*OMB Control Number:* 2120-0524.

*Title:* High Density Traffic Airports: Slot Allocation and Transfer Methods.

*Form Numbers:* There are no FAA forms associated with this information collection.

*Type of Review:* Renewal and revision of an information collection.

*Background:* The **Federal Register** Notice with a 60-day comment period soliciting comments on the following collection of information was published on March 30, 2018 (83 FR 13809). Information is reported to the FAA by air carriers or other persons holding slots at DCA in accordance with 14 CFR part 93, subparts K and S. The respondents must notify the FAA of: (1) Requests for confirmation of transferred slots; (2) slots required to be returned or slots voluntarily returned; (3) requests to be included in a lottery for available slots; (4) usage of slots on a bi-monthly basis; and (5) requests for off-peak hour slots. The FAA uses this information to allocate and withdraw takeoff and landing slots at DCA, and to confirm transfers of slots made among the operators, thus maintaining an accurate slot base at DCA. Information also is reported by persons conducting unscheduled operations at DCA. Those respondents must obtain a reservation from the FAA prior to operating at the airport.

The revision to the existing information collection approval would include information from carriers holding a slot at JFK or LGA and by unscheduled operators at LGA as required under FAA Orders establishing limits on operations at those airports.<sup>1</sup> Information would also be provided by carriers operating scheduled flights at EWR, LAX, ORD, and SFO where the FAA has established a voluntary process

to review flight schedules consistent with international, industry practices. At JFK, carriers must notify the FAA of: (1) Requests for confirmation of transferred slots; (2) requests for seasonal allocation of historic and additional available slots consistent with Worldwide Slot Guidelines; (3) usage of slots on a seasonal basis; (4) the return of slots; and (5) changes to allocated slots. At LGA, carriers must notify the FAA of: (1) Requests for confirmation of transferred slots; (2) compulsory or voluntary slot returns; (3) requests to be included in a lottery for available slots; and (4) usage of slots on a bi-monthly basis. At LGA, unscheduled operators must request and obtain a reservation from the FAA prior to conducting an operation. At EWR, LAX, ORD and SFO, carriers are asked to notify the FAA of their intended operating schedules during peak hours for each summer and winter scheduling season and when there are significant schedule changes.

*Respondents:* 140 carriers at various airports; unknown number of operators with unscheduled flights at DCA and LGA.

*Frequency:* Schedule requests are collected semiannually and additionally as needed due to carrier changes; slot usage information is reported four to six times per year depending on the airport; other slot and schedule data are collected as needed.

*Estimated Average Burden per Response:* 6 minutes per slot transfer; 6 minutes per slot return; 6 minutes per schedule update; 6 minutes per request for inclusion in a lottery; 2 minutes per unscheduled slot request; 1.5 hours per schedule submission; and 1 hour per slot usage report.

*Estimated Total Annual Burden:* 5,367 hours.

Issued in Washington, DC, on May 23, 2018.

**Jonathan Haupt,**

*Acting Manager, IT Strategy and Investment Portfolio Branch, ASP-120.*

[FR Doc. 2018-11569 Filed 5-29-18; 8:45 am]

**BILLING CODE 4910-13-P**

**DEPARTMENT OF THE TREASURY****Alcohol and Tobacco Tax and Trade Bureau**

[Docket No. TTB-2018-0001]

**Proposed Information Collections;  
Comment Request (No. 69)**

**AGENCY:** Alcohol and Tobacco Tax and Trade Bureau, Treasury.

<sup>1</sup> Operating Limitations at John F. Kennedy International Airport, 73 FR 3510 (Jan. 18, 2008), as most recently amended 81 FR 40167 (Jun. 21, 2016). Operating Limitations at New York LaGuardia Airport, 71 FR 77854 (Dec. 27, 2006), as most recently amended 81 FR 33126 (May 25, 2016).

**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, the Alcohol and Tobacco Tax and Trade Bureau (TTB) invites comments on the proposed or continuing information collections listed below in this document.

**DATES:** Comments are due on or before July 30, 2018.

**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.

- <https://www.regulations.gov>: Use the comment form for this document posted within Docket No. TTB–2018–0001 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–2018–0001 at <https://www.regulations.gov>. A link to that docket is posted on the TTB website at <https://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 the information collections listed in this document 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 a 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 comments.

For each information collection listed below, we invite comments on: (a) Whether the 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 information collections (forms, recordkeeping requirements, or questionnaires):

*Title:* Brewer’s Report of Operations, and Quarterly Brewer’s Report of Operations.

*OMB Number:* 1513–0007.

*TTB Form Number:* F 5130.9 and F 5130.26.

*Abstract:* The Internal Revenue Code (IRC) at 26 U.S.C. 5415 requires all brewers to submit reports regarding their operations in the form and manner prescribed by regulation. Under that authority, the TTB regulations require brewers to file monthly operations reports using TTB F 5130.9 if they anticipate an annual Federal excise tax

liability of \$50,000 or more for beer in a given calendar year. The TTB regulations also state that brewers that anticipate a liability of less than \$50,000 for such taxes in a given year and that had such liability the previous year may file operations reports either monthly using TTB F 5130.9 or quarterly using TTB F 5130.26.

*Current Actions:* This information collection remains unchanged, and TTB is submitting it only for extension purposes. However, TTB is increasing the estimated number of respondents, responses, and annual burden hours associated with this information collection due to continued growth in the number of brewers regulated by TTB and to account for all possible brewers operational reports that the Bureau may receive.

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

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

*Estimated Number of Respondents:* 9,000.

*Estimated Total Annual Burden Hours:* 43,200.

*Title:* Application and Permit to Ship Liquors and Articles of Puerto Rican Manufacture Taxpaid to the United States.

*OMB Number:* 1513–0008.

*TTB Form Number:* F 5170.7.

*Abstract:* The IRC at 26 U.S.C. 7652 provides that products of Puerto Rican manufacture shipped to the United States and withdrawn for consumption or sale are subject to a tax equal to the internal revenue tax imposed on like products manufactured in the United States, and that the taxes collected on such products are to be covered (transferred) into the Treasury of Puerto Rico. Under the TTB regulations in 27 CFR part 26, applicants use TTB F 5170.7 to apply for, and to document, the shipment of tax-paid or tax-determined Puerto Rican spirits to the United States. The form documents the specific spirits and articles to be shipped, the amounts shipped and received, and the amount of tax, and it identifies the consignor in Puerto Rico and consignee in the United States. TTB uses the information to verify the accuracy of prepayments of excise tax and semimonthly payments of deferred excise taxes, and to maintain the account of revenue to be transferred into the Treasury of Puerto Rico. This information is necessary to protect the revenue.

*Current Actions:* This information collection remains unchanged, and TTB is submitting it only for extension purposes. However, while the number

of respondents remains the same, TTB is increasing the estimated number of responses and total annual burden hours associated with this information collection due to a more accurate accounting of the number of TTB F 5170.7 forms received by the office that processes that form.

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

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

*Estimated Number of Respondents:* 20.

*Estimated Total Annual Burden Hours:* 1,100.

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

*OMB Number:* 1513-0018.

*TTB Form Number:* F 5100.24.

*Abstract:* Section 103 of the Federal Alcohol Administration (FAA) Act (27 U.S.C. 203) requires that a person apply for and receive a basic permit to engage in the business of: (1) Importing distilled spirits, wine, or malt beverages into the United States, (2) producing distilled spirits or wine, or (3) purchasing for resale at wholesale distilled spirits, wine, or malt beverages. In addition, section 104 of The FAA Act (27 U.S.C. 204(c)) authorizes the Secretary of the Treasury to prescribe the manner and form of, and the information required in, such applications. Under these authorities, the TTB regulations at 27 CFR 1.25 provide that new applications for FAA Act basic permits must be made on form TTB F 5100.24. This application enables TTB to determine the location of the business, the extent of its operations, and if the applicant is qualified under the law to receive a FAA Act basic permit.

*Current Actions:* This information collection remains unchanged, and TTB is submitting it only for extension purposes. However, TTB is increasing the estimated number of respondents, responses, and annual burden hours associated with this information collection due to continued growth in the number of new FAA Act basic permit applications received by TTB.

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

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

*Estimated Number of Respondents:* 6,000.

*Estimated Total Annual Burden Hours:* 6,675.

*Title:* Formula and Process for Nonbeverage Product.

*OMB Number:* 1513-0021.

*TTB Form Number:* F 5154.1.

*Abstract:* The IRC at 26 U.S.C. 5131-5134, authorizes drawback (refund) of excise tax paid on distilled spirits that are subsequently used in the manufacture of medicines, medicinal preparations, food products, flavors, flavoring extracts, or perfume that are unfit for beverage purposes, and authorizes the Secretary to prescribe regulations to ensure that drawback is not paid for unauthorized purposes. Under these authorities, TTB has issued regulations to require that drawback claimants show that the distilled spirits for which a drawback claim is made were used in the manufacture of a product unfit for beverage use. This showing is based on the product's formula, which is submitted on form TTB F 5154.1. This information collection is necessary to protect the revenue as it allows TTB to determine if a given product is unfit for beverage use and is of a type authorized for drawback by the IRC. In addition, this information collection is beneficial to respondents as TTB's determination allows claimants to know in advance of actual manufacture if a product is or is not fit for beverage purposes and thus eligible or not eligible for drawback.

*Current Actions:* TTB is submitting this information collection for extension purposes; there is no change to the collection or its estimated burden.

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

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

*Estimated Number of Respondents:* 620.

*Estimated Total Annual Burden Hours:* 2,370.

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

*OMB Number:* 1513-0023.

*TTB Form Number:* F 5000.29 and F 5000.30.

*Abstract:* To comply with provisions of the National Environmental Policy Act (42 U.S.C. 4332), the Federal Water Pollution Control Act (Clean Water Act, 33 U.S.C. 1341(a)), and their implementing regulations as found, respectively, in 40 CFR 1500.6 and 40.123.3, TTB has developed two environmental information collection forms. TTB uses information supplied on TTB F 5000.29 by a manufacturer regarding solid and liquid waste, air and noise pollution, and the like to determine if their activities will have a significant effect on the environment and to determine if a formal environmental impact statement or an environmental permit is necessary for

the proposed activities. TTB uses the information supplied on TTB F 5000.30 by a manufacturer that discharge effluent into navigable waters to determine if a certification or waiver by the applicable State water quality agency is required under the Clean Water Act.

*Current Actions:* This information collection remains unchanged, and TTB is submitting it only for extension purposes. However, TTB is increasing the estimated number of respondents, responses, and annual burden hours associated with this information collection due to continued growth in the number of industry members submitting these forms to TTB.

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

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

*Estimated Number of Respondents:* 3,800.

*Estimated Total Annual Burden Hours:* 2,346.

*Title:* Application for Operating Permit Under 26 U.S.C. 5171(d).

*OMB Number:* 1513-0040.

*TTB Form Number:* F 5110.25.

*Abstract:* Under the IRC at 26 U.S.C. 5171(d), persons who intend to (1) distill spirits, denature spirits, bottle or package, or warehouse spirits for industrial use, (2) manufacture articles using distilled spirits, or (3) warehouse bulk spirits for non-industrial use without bottling must apply for and obtain an operating permit. Only one such IRC-based operating permit is issued to a DSP, which specifies the operations authorized under the permit. Under the TTB distilled spirits plant regulations in 27 CFR part 19, before beginning operations, persons apply for an IRC-based operating permit using form TTB F 5110.25. Collection of this information by TTB is necessary to protect the revenue as it allows TTB to determine if the application is qualified under the law to enter into the specified distilled spirits operations. This assists in limiting the number of persons engaged in the illicit manufacture and sale of non-taxpaid distilled spirits and/or the diversion of industrial alcohol to taxable beverage use.

*Current Actions:* TTB is submitting this information collection for extension purposes; there is no change to the collection or its estimated burden.

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

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

*Estimated Number of Respondents:* 100.

*Estimated Total Annual Burden Hours:* 25.

*Title:* Alcohol Fuel Plants (AFP) Records, Reports, and Notices.

*OMB Number:* 1513–0052

*TTB Form Number:* F 5110.75.

*TTB Recordkeeping Requirement Number:* REC 5110/10.

*Abstract:* Under the IRC at 26 U.S.C. 5001, distilled spirits produced or imported into the United States are subject to an excise tax of up to \$13.50 per proof gallon. However, under 26 U.S.C. 5214(a)(12) distilled spirits used for fuel purposes may be withdrawn from a distilled spirits plant (DSP) free of tax. To protect the revenue and help prevent diversion of alcohol fuel to taxable beverage use, 26 U.S.C. 5181 and 5207 require a proprietor of a DSP established as an alcohol fuel plant (AFP) to make applications, maintain records, and render reports as the Secretary of the Treasury prescribes by regulation. Under those IRC authorities, TTB has issued AFP fuel regulations in 27 CFR, part 19, subpart X, which require AFP proprietors to keep certain records, provide certain notices, and make annual operations reports using form TTB F 5110.75. The information collected under these regulations is necessary to keep AFP permits current, to account for distilled spirits produced for fuel purposes and verify the spirits' disposition, and to evaluate requested variations from prescribed AFP procedures.

*Current Actions:* This information collection remains unchanged, and TTB is submitting it only for extension purposes. However, TTB is increasing the estimated number of respondents to this information collection due to continued growth in the number of AFPs regulated by TTB. However, TTB is decreasing the number of total annual burden hours for this information collection due to more accurate estimates of the number of AFP-related letterhead notices received by TTB.

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

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

*Estimated Number of Respondents:* 1,900.

*Estimated Total Annual Burden Hours:* 1,970.

*Title:* Federal Firearms and Ammunition Quarterly Excise Tax Return.

*OMB Number:* 1513–0094.

*TTB Form Number:* F 5300.26.

*Abstract:* The Internal Revenue Code (IRC) at 26 U.S.C. 4181 imposes a Federal excise tax on the sale of pistols, revolvers, other firearms, and shells and cartridges (ammunition) sold by manufacturers, producers, and

importers. The IRC at 26 U.S.C. 6001 and 6011 provides for the filing of a return for this firearms and ammunition excise tax (FAET), which is administered and collected by TTB. The TTB regulations in 27 CFR part 53 prescribe the use of the FAET return form, TTB F 5300.26. TTB uses the information collected on that return form to determine how much FAET is owed by the respondent, and to verify that the respondent has correctly determined and paid the tax liability. This return is filed on a quarterly basis.

*Current Actions:* TTB is submitting this information collection for extension purposes; there is no change to the collection or its estimated burden.

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

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

*Estimated Number of Respondents:* 675.

*Estimated Total Annual Burden Hours:* 18,900.

*Title:* Tobacco Bond—Collateral, Tobacco Bond—Surety, and Tobacco Bond.

*OMB Number:* 1513–0103.

*TTB Form Numbers:* F 5200.25, F 5200.26, and F 5200.29.

*Abstract:* To protect the revenue, the IRC at 26 U.S.C. 5711 requires that every person, before commencing business as a manufacturer of tobacco products or cigarette papers and tubes, or as an export warehouse proprietor, file a bond in the amount, form, and manner as prescribed by the Secretary by regulation. Also, the IRC at 26 U.S.C. 7101 requires that such bonds be guaranteed by a surety or by the deposit of collateral in the form of United States Treasury bonds or notes. Under these IRC authorities, TTB has issued tobacco bond regulations in 27 CFR parts 40 and 44. These regulations require the prescribed persons to file a surety or collateral bond with TTB in an amount equivalent to the potential tax liability of the person, within a minimum and a maximum amount. The TTB regulations also require a strengthening bond when the amount of an existing bond is found to be insufficient, and require a superseding bond when a current bond is no longer valid for reasons specified by regulation. The prescribed persons may provide a surety bond using TTB F 5000.25 or a collateral bond using TTB F 5000.26. TTB F 5200.29 is a combination of those two forms, and it currently may be used to meet TTB's tobacco bond requirements under an approved alternate procedure.

*Current Actions:* TTB is submitting this information collection for extension

purposes; there is no change to the collection or its estimated burden.

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

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

*Estimated Number of Respondents:* 215.

*Estimated Total Annual Burden Hours:* 366.

*Title:* Monthly Report—Importer of Tobacco Products or Processed Tobacco.

*OMB Number:* 1513–0107.

*TTB Form Number:* F 5220.6.

*Abstract:* Under the IRC at 26 U.S.C. 5722, importers of tobacco products and of processed tobacco are required to make reports containing such information, in such form, at such times, and for such periods as the Secretary shall prescribe by regulation. Under this authority, the TTB tobacco import regulations in 27 CFR part 41 require importers of tobacco products and importers of processed tobacco to submit a monthly report on TTB F 5220.6 to account for such products on hand, received, and removed. TTB requires this information to protect the revenue as it assists TTB in ensuring that the appropriate taxes on such products are paid. The required information also allows TTB to determine the amount and disposition of tobacco products and processed tobacco imported into the United States, which assists TTB in preventing diversion of tobacco products and processed tobacco into the illegal market.

*Current Actions:* This information collection remains unchanged, and TTB is submitting it only for extension purposes. However, TTB is increasing the estimated number of respondents, responses, and annual burden hours associated with this information collection due to an increase in the number of tobacco product importers and to account for all possible tobacco product and processed tobacco import reports that the Bureau may receive.

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

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

*Estimated Number of Respondents:* 475.

*Estimated Total Annual Burden Hours:* 5,700.

*Title:* Formulas for Fermented Beverage Products (TTB REC 5052/1).

*OMB Number:* 1513–0118.

*TTB Recordkeeping Requirement Number:* REC 5052/1.

*Abstract:* Under the authority of the IRC at 26 U.S.C. 5051, 5052, and 7805, and the authority of the FAA Act at 27

U.S.C. 205(e), the TTB regulations in 27 CFR parts 7 and 25 require beer and malt beverage producers and importers to file a formula when certain non-exempted ingredients or processes are used to produce such products. This information collection, which is submitted to TTB as a written notice, is necessary to (1) ensure that the Federal alcohol excise tax revenue due under the provisions of chapter 51 of the IRC is not jeopardized for domestically made or imported beer, and (2) to ensure that the alcohol beverage labeling provisions of the FAA Act are met for imported products that meet the FAA Act definition of malt beverage.

**Current Actions:** TTB is submitting this information collection for extension purposes; there is no change to the collection or its estimated burden.

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

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

**Estimated Number of Respondents:** 505.

**Estimated Total Annual Burden Hours:** 1,326.

**Title:** Formula and Process for Domestic and Imported Alcohol Beverages.

**OMB Number:** 1513-0122.

**TTB Form Number:** F 5100.51.

**Abstract:** Chapter 51 of the IRC governs the production, classification, and taxation of alcohol products; the FAA Act at 27 U.S.C. 205(e) requires alcohol beverage labels to provide consumers with adequate information as to the identity and quality of alcohol beverages, and each statute authorizes the Secretary to issue regulations related to such activities. The TTB regulations issued under those authorities require alcohol beverage producers and importers to obtain formula approval from TTB for certain non-standard products to ensure that the product is properly classified for excise tax purposes under the IRC and that it is properly labeled under the FAA Act. Currently, in lieu of the formula forms and letterhead notices specified in the TTB regulations, respondents may submit TTB F 5100.51 (or its electronic equivalent, Formulas Online (FONL)) to TTB as an alternate method or procedure.

**Current Actions:** This information collection remains unchanged, and TTB is submitting it only for extension purposes. However, TTB is increasing the estimated number of respondents, responses, and annual burden hours associated with this information collection due to an increase in the number of respondents submitting

formulas to TTB and electing to do so via TTB F 5100.51 or FONL.

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

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

**Estimated Number of Respondents:** 3,000.

**Estimated Total Annual Burden Hours:** 30,000.

Dated: May 23, 2018.

**Amy R. Greenberg,**

*Director, Regulations and Rulings Division.*

[FR Doc. 2018-11494 Filed 5-29-18; 8:45 am]

**BILLING CODE 4810-31-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Extension of Information Collection Request Submitted for Public Comment; Tax Treatment of Salvage and Reinsurance

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the 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. Currently, the IRS is soliciting comments concerning the tax treatment of salvage and reinsurance.

**DATES:** Written comments should be received on or before July 30, 2018 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Roberto Mora-Figueroa, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to R. Joseph Durbala, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington DC 20224, or through the internet, at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Tax Treatment of Salvage and Reinsurance.

**OMB Number:** 1545-1227.

**Regulation Project Number:** TD 8857.

**Abstract:** Section 1.832-4(d) of this regulation allows a nonlife insurance company to increase unpaid losses on a yearly basis by the amount of estimated salvage recoverable if the company discloses this to the state insurance regulatory authority.

**Current Actions:** There is no change to the burden previously approved.

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

**Affected Public:** Business or other for-profit organizations.

**Estimated Number of Respondents:** 2,500.

**Estimated Time per Respondent:** 2 hours.

**Estimated Total Annual Burden Hours:** 5,000

The following paragraph applies to all 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 if 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.

**Desired Focus of Comments:** The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;
- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: May 21, 2018.

**R. Joseph Durbala,**  
*IRS Tax Analyst.*

[FR Doc. 2018-11521 Filed 5-29-18; 8:45 am]

**BILLING CODE 4830-01-P**