

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

*Description:* 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, flavors, colors, or processes are used to produce a non-traditional fermented beverage product. 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.

*Form:* None.

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

*Estimated Number of Respondents:* 550.

*Frequency of Response:* On Occasion.  
*Estimated Total Number of Annual Responses:* 1,650.

*Estimated Time per Response:* 1 hour.  
*Estimated Total Annual Burden Hours:* 1,650.

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

*OMB Control Number:* 1513-0122.

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

*Description:* Chapter 51 of the Internal Revenue Code (IRC, 26 U.S.C. chapter 51) governs the production, classification, and taxation of alcohol products, while the Federal Alcohol Administration Act (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 and specific to each alcohol commodity (distilled spirits, wine, and beer/malt beverages), which are approved under separate OMB control numbers,

respondents may submit TTB F 5100.51 or its electronic equivalent, Formulas Online (FONL), approved under this OMB control number, to TTB as an alternate procedure.

*Form:* TTB F 5100.51.

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

*Estimated Number of Respondents:* 2,937.

*Frequency of Response:* On occasion.  
*Estimated Total Number of Annual Responses:* 14,485.

*Estimated Time per Response:* 2 hours.

*Estimated Total Annual Burden Hours:* 28,970.

*Authority:* 44 U.S.C. 3501 *et seq.*

Dated: October 19, 2018.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

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**BILLING CODE 4810-31-P**

## DEPARTMENT OF THE TREASURY

### Multiemployer Pension Plan Application To Reduce Benefits

**AGENCY:** Department of the Treasury.

**ACTION:** Notice of availability; request for comments.

**SUMMARY:** The Board of Trustees of the IBEW Local Union No. 237 Pension Fund, a multiemployer pension plan, has submitted an application to reduce benefits under the plan in accordance with the Multiemployer Pension Reform Act of 2014 (MPRA). The purpose of this notice is to announce that the application submitted by the Board of Trustees of the IBEW Local Union No. 237 Pension Fund has been published on the website of the Department of the Treasury (Treasury), and to request public comments on the application from interested parties, including participants and beneficiaries, employee organizations, and contributing employers of the IBEW Local Union No. 237 Pension Fund.

**DATES:** Comments must be received by December 10, 2018.

**ADDRESSES:** You may submit comments electronically through the Federal eRulemaking Portal at <http://www.regulations.gov>, in accordance with the instructions on that site. Electronic submissions through [www.regulations.gov](http://www.regulations.gov) are encouraged.

Comments may also be mailed to the Department of the Treasury, MPRA Office, 1500 Pennsylvania Avenue NW, Room 1224, Washington, DC 20220, Attn: Danielle Norris. Comments sent via facsimile or email will not be accepted.

*Additional Instructions.* All comments received, including attachments and other supporting materials, will be made available to the public. Do not include any personally identifiable information (such as your Social Security number, name, address, or other contact information) or any other information in your comment or supporting materials that you do not want publicly disclosed. Treasury will make comments available for public inspection and copying on [www.regulations.gov](http://www.regulations.gov) or upon request. Comments posted on the internet can be retrieved by most internet search engines.

**FOR FURTHER INFORMATION CONTACT:** For information regarding the application from the IBEW Local Union No. 237 Pension Fund, please contact Treasury at (202) 622-1534 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** MPRA amended the Internal Revenue Code to permit a multiemployer plan that is projected to have insufficient funds to reduce pension benefits payable to participants and beneficiaries if certain conditions are satisfied. In order to reduce benefits, the plan sponsor is required to submit an application to the Secretary of the Treasury, which must be approved or denied in consultation with the Pension Benefit Guaranty Corporation (PBGC) and the Department of Labor.

On September 28, 2018, the Board of Trustees of the IBEW Local Union No. 237 Pension Fund submitted an application for approval to reduce benefits under the plan. As required by MPRA, that application has been published on Treasury's website at <https://www.treasury.gov/services/Pages/Plan-Applications.aspx>. Treasury is publishing this notice in the **Federal Register**, in consultation with PBGC and the Department of Labor, to solicit public comments on all aspects of the IBEW Local Union No. 237 Pension Fund application.

Comments are requested from interested parties, including participants and beneficiaries, employee organizations, and contributing employers of the IBEW Local Union No. 237 Pension Fund. Consideration will be given to any comments that are timely received by Treasury.

Dated: October 22, 2018.

**David Kautter,**

*Assistant Secretary for Tax Policy.*

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