

SUMMARY: The Internal Revenue Service, 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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning allocation of estimated tax payments to beneficiaries.

DATES: Written comments should be received on or before April 22, 2019 to be assured of consideration.

ADDRESSES: Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form should be directed to Kerry Dennis, at (202) 317-5751 or Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at Kerry.Dennis@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Allocation of Estimated Tax Payments to Beneficiaries.

OMB Number: 1545-1020.

Form Number: 1041-T.

Abstract: This form allows a trustee of a trust or an executor of an estate to make an election under Internal Revenue Code section 643(g) to allocate any payment of estimated tax to a beneficiary(ies). The IRS uses the information on the form to determine the correct amounts that are to be transferred from the fiduciary's account to the individual's account.

Current Actions: There are no changes being made to the burden associated with the collection tool at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 1,000.

Estimated Time per Respondent: 59 minutes.

Estimated Total Annual Burden Hours: 990.

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: February 12, 2019.

Laurie Brimmer,

Senior Tax Analyst.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Regulation Project

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 general public and other Federal agencies to take this opportunity to comment on continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning change of address or responsible party.

DATES: Written comments should be received on or before April 22, 2019 to be assured of consideration.

ADDRESSES: Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form should be directed to Kerry Dennis, at (202) 317-5751 or Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at Kerry.Dennis@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Change of Address or Change of Address or Responsible Party—Business.

OMB Number: 1545-1163.

Form Number: 8822 and 8822-B.

Abstract: Form 8822 is used by taxpayers to notify the Internal Revenue Service that they have changed their home or business address or business location. Form 8822-B is used to notify the Internal Revenue Service of a change in a business mailing address, business location, or the identity of a responsible party.

Current Actions: There are no changes being made to the burden associated with the collection tool at this time.

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 Respondents: 1,000,000.

Estimated Time per Respondent: 16 minutes.

Estimated Total Annual Burden Hours: 264,792.

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: February 12, 2019.

Laurie Brimmer,

Senior Tax Analyst.

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Tax and Trade Bureau Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before March 22, 2019 to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, 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 and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW, Suite 8100, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Jennifer Quintana by emailing PRA@treasury.gov, calling (202) 622-0489, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Alcohol and Tobacco Tax and Trade Bureau (TTB)

1. *Title:* Beer for Exportation.

OMB Control Number: 1513-0114.

Type of Review: Revision of a currently approved collection.

Description: Under the Internal Revenue Code (IRC) at 26 U.S.C. 5051, Federal excise tax is imposed on beer removed from domestic breweries for

consumption or sale. However, under the IRC at 26 U.S.C. 5053, beer may be removed from a brewery without payment of tax for export or for use as supplies on certain vessels and aircraft, subject to regulations prescribed by the Secretary of the Treasury. Under that authority, TTB requires brewers to give notice of each such removal on form TTB F 5130.12. Alternatively, respondents may apply to TTB to use an alternative method to report beer removed for export via a monthly summary report, provided that the respondent completes TTB F 5130.12 for each export shipment and maintains that form and the related supporting export records, such as bills of lading, at the respondent's premises. TTB requires this information to ensure that exportation of the beer took place as claimed and that untaxed beer is not diverted into the taxable domestic market.

Form: TTB F 5130.12.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 230.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 3,420.

Estimated Time per Response: 1.65 hours using TTB F 5130.12 or 3 hours using the Alternate Procedure.

Estimated Total Annual Burden Hours: 8,235.

2. *Title:* Bond for Drawback under 26 U.S.C. 5111.

OMB Control Number: 1513-0116.

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

Description: The Internal Revenue Code (IRC) at 26 U.S.C. 5111-5114 authorizes drawback (refund) of all but \$1.00 per gallon of the Federal excise tax paid on distilled spirits, if the spirits are subsequently used in the manufacture of certain nonbeverage products such as medicines, food products, flavors, and perfumes. Persons making such products must file claims proving their eligibility for drawback, and such claims may be filed on either a monthly or a quarterly basis. However, the IRC at 26 U.S.C. 5114(b) authorizes the Secretary of the Treasury to require persons filing monthly claims to file a bond in order to protect the revenue. Under the TTB regulations, monthly claimants file the required bond with TTB using form TTB F 5154.3.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 10.

Frequency of Response: Monthly or quarterly.

Estimated Total Number of Annual Responses: 10.

Estimated Time per Response: 24 minutes.

Estimated Total Annual Burden Hours: 4.

3. *Title:* Certificate of Taxpaid Alcohol.

OMB Control Number: 1513-0131.

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

Description: As provided by 19 U.S.C. 1313(d), flavoring extracts, medicinal and toilet preparations, and perfumes produced in the United States and then exported are eligible for drawback (refund) of all Federal alcohol excise taxes paid on the distilled spirits used to make the product. Under the TTB regulations at 27 CFR 17.181, nonbeverage product export drawback claims are made to U.S. Customs and Border Protection (CBP) and may cover either the full rate of the distilled spirits excise tax paid on the alcohol if the respondent has made no nonbeverage drawback claim to TTB under 26 U.S.C. 5114 (see OMB control number 1513-0030), or may cover the remainder of the excise tax paid on the spirits if a claim under 26 U.S.C. 5114 was previously made. When such a drawback claim is to be made, the respondent first submits TTB F 5100.4 to TTB, and, after verification of the provided information, TTB certifies the form to show that the excise taxes claimed for drawback were paid and not previously refunded. TTB returns the certified form to the respondent, who then submits it to CBP as part of the respondent's export drawback claim.

Form: TTB F 5100.4.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 10.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 10.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 5.

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

Dated: February 13, 2019.

Spencer W. Clark,

Treasury PRA Clearance Officer.

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