

*OMB Control Number:* 1545–1832.  
*Type of Review:* Extension without change of a currently approved collection.

*Description:* Form 14411 is to be used by individuals, businesses, practitioners and other public groups to identify systemic problems that taxpayers are encountering with IRS. This form will be submitted electronically via the *IRS.gov* website. Mailed or faxed forms will be accepted and are necessary.

*Form:* 14411.

*Affected Public:* Businesses or other for profits.

*Estimated Number of Respondents:* 420.

*Frequency of Response:* On Occasion.

*Estimated Total Number of Annual Responses:* 420.

*Estimated Time per Response:* .8 hours per response.

*Estimated Total Annual Burden Hours:* 336.

*27. Title:* Form 8621–A—Return by a Shareholder Making Certain Late Elections To End Treatment as a Passive Foreign Investment Company.

*OMB Control Number:* 1545–1950.

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

*Description:* Form 8621–A is used by certain taxpayer/investors to request ending of their treatment as investing in a Passive Foreign Investment Company. New regulations are being written in support of the new products. The underlying law is in IRC sections 1297 and 1298. This is a reinstatement of a previously approved OMB collection.

*Form:* 8621–A.

*Affected Public:* Individuals or Households.

*Estimated Number of Respondents:* 1.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 1.

*Estimated Time per Response:* 78.5 hours per response.

*Estimated Total Annual Burden Hours:* 79.

*28. Title:* Form 13285–A—Reducing Tax Burden on America's Taxpayers.

*OMB Control Number:* 1545–2009.

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

*Description:* Form 13285–A is used by taxpayers and external partners and stakeholders to identify meaningful taxpayer burden reduction opportunities. Employees will make the forms available at education and outreach events.

*Form:* 13285–A.

*Affected Public:* Businesses or other for profits.

*Estimated Number of Respondents:* 250.

*Frequency of Response:* On Occasion.

*Estimated Total Number of Annual Responses:* 250.

*Estimated Time per Response:* .25 hours per response.

*Estimated Total Annual Burden Hours:* 62.

*29. Title:* Revocation of Election filed under I.R.C. 83(b).

*OMB Control Number:* 1545–2018.

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

*Description:* This revenue procedure sets forth the procedures to be followed by individuals who wish to request permission to revoke the election they made under section 83(b).

*Form:* None.

*Affected Public:* Individuals or Households.

*Estimated Number of Respondents:* 200.

*Frequency of Response:* On Occasion.

*Estimated Total Number of Annual Responses:* 200.

*Estimated Time per Response:* 2 hours per response.

*Estimated Total Annual Burden Hours:* 400.

*30. Title:* Obligations principally secured by an interest in real property.

*OMB Control Number:* 1545–2110.

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

*Description:* This collection covers final regulations under section 1.860G–2 that expand the list of permitted loan modifications to include certain modifications that are often made to commercial mortgages. The collection of information in this regulation is in section 1.860G–2(b) (7). To establish that the 80-percent test is met at the time of modification, the servicer must obtain an appraisal or some other form of commercially reasonable valuation (the appraisal requirement). This information is required to show that modifications to mortgages permitted will not cause the modified mortgage to cease to be a qualified mortgage.

*Form:* None.

*Affected Public:* Businesses or other for profits.

*Estimated Number of Respondents:* 375.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 375.

*Estimated Time per Response:* 8 hours per response.

*Estimated Total Annual Burden Hours:* 3,000.

*31. Title:* Benefit suspensions for multiemployer plans.

*OMB Control Number:* 1545–2260.

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

*Description:* Respondents are sponsors of collectively bargained retirement trusts in significant financial distress. The MPRA allows a respondent to apply to Treasury for approval to suspend benefit payments. If an application is approved, Treasury must then administer a vote by participants on whether to accept or reject the suspension. The regulation provides detailed voting procedures. The information collection is necessary to establish the voting process.

*Form:* None.

*Affected Public:* Businesses or other for profits.

*Estimated Number of Respondents:* 28.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 28.

*Estimated Time per Response:* 500 hours per response.

*Estimated Total Annual Burden Hours:* 14,000.

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

Dated: May 23, 2019.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

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**BILLING CODE 4830–01–P**

## 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 July 1, 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](mailto: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](mailto:PRA@treasury.gov).

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

**SUPPLEMENTARY INFORMATION:**

*Tax and Trade Bureau (TTB)*

1. *Title:* Letterhead Applications and Notices Relating to Wine (TTB REC 5120/2).

*OMB Control Number:* 1513-0057.

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

*Description:* Various provisions of chapter 51 of the Internal Revenue Code (IRC; 26 U.S.C. chapter 51) govern or authorize the Secretary to issue regulations regarding certain aspects of wine production and treatment. The IRC also imposes standards for natural and agricultural wines, the cellar treatment of natural wine, and the labeling of all wines. Under those IRC authorities, the TTB regulations in 27 CFR part 24 require wine premises proprietors to submit letterhead applications or notices to TTB when they desire to use

alternate regulatory compliance methods or procedures or when they desire to undertake certain specified wine premises operations, particularly those that affect the kind, tax rate, or volume of wine produced or removed. In general, operations posing a greater jeopardy to the revenue require submission of letterhead applications subject to TTB approval, while operations posing less jeopardy to the revenue require submission of letterhead notices that do not require TTB pre-approval. This information collection is necessary to ensure that proposed wine-related alternative methods or procedures or operations comply with relevant laws and regulations, and do not jeopardize the revenue or unduly burden TTB's administration of 27 CFR part 24.

*Form:* None.

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

*Estimated Number of Respondents:* 1,650.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 1,650.

*Estimated Time per Response:* 30 minutes.

*Estimated Total Annual Burden Hours:* 825.

2. *Title:* Airlines Withdrawing Stock from Customs Custody (TTB REC 5620/2).

*OMB Control Number:* 1513-0074.

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

*Description:* Under provisions of the Internal Revenue Code (IRC) in 26 U.S.C. chapter 51, distilled spirits and wine produced in or imported into the United States are subject to Federal

excise tax. However, under the IRC at 26 U.S.C. 5214 and 5362, and subject to such regulations as the Secretary may prescribe, distilled spirits and wine may be removed without payment of that tax for use on certain aircraft. In addition, under 19 U.S.C. 1309, and subject to such regulations as the Secretary may prescribe, distilled spirits and wine may be withdrawn from customs custody without payment of that tax for use as supplies on aircraft engaged in flights to locations outside the United States. Under those authorities, the TTB regulations require airlines to account for distilled spirits and wine withdrawn from their stocks held in customs custody at airports for use as supplies on aircraft engaged in foreign flights. Accounting for the withdrawals of such products is necessary to protect the revenue by detecting and preventing diversion of such non-taxpaid products into the domestic market, which is subject to tax.

*Form:* None.

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

*Estimated Number of Respondents:* 25.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 25.

*Estimated Time per Response:* 100 hours.

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

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

Dated: May 23, 2019.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

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