

10. TOP FASHION GMBH KONFEKTIONSBUGELEI (Latin: TOP FASHION GMBH KONFEKTIONSBÜGELEI), Markische Allee, 15, Grossbeeren, Brandenburg 14979, Germany; Website www.topfashion-online.de; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Organization Established Date 18 Mar 1997; Business Registration Number 14467B11081P (Germany) issued 06 Aug 1997 [SDGT] (Linked To: AYAD, Adnan).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, directly or indirectly, Adnan Ayad, a person whose property and interests in property are blocked pursuant to E.O. 13224, as amended.

Dated: January 21, 2022.

Bradley T. Smith,

Deputy Director, Office of Foreign Assets Control, U.S. Department of the Treasury.

[FR Doc. 2022-01542 Filed 1-26-22; 8:45 am]

BILLING CODE 4810-AL-C

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service 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 must be received on or before February 28, 2022.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under 30-day Review—Open for Public Comments" or by using the search function.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Molly Stasko by emailing PRA@treasury.gov, calling (202) 622-8922, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

1. *Title:* Third-Party Disclosure Requirements in IRS Regulations.
OMB Control Number: 1545-1466.

Type of Review: Extension of a currently approved collection.

Description: Taxpayers must obtain third-party certification or documentation to avail themselves of certain credits, deductions or other benefits permitted by the Internal Revenue Code (IRC). Similarly, the receipt of other third-party information often provides a safe-harbor on which taxpayers may rely to avail themselves of certain credits, deductions or other benefits permitted by the IRC. Further, although taxpayers do not have to submit the documents or information to claim the credits, deductions, or tax benefits, they are required to maintain the documentation with their books and records, which facilitates the Internal Revenue Service (IRS) examination of the claimed credit, deduction, or tax benefit during any audit of taxpayer's return. The third parties required to provide this certification, documentation, or information generally collect the required information in the ordinary course of their business. Accordingly, while requiring third-parties to disclose this information is not a significant burden, it allows taxpayers to legitimately minimize their tax burden the by claiming credits, deductions, and other tax benefits that Congress has authorized and facilitates the IRS verification of the taxpayers' claims on audit.

Form Number: None.

Affected Public: Individuals or households; Business or other for-profit organizations; Not-for-profit institutions.

Estimated Number of Respondents: 130,714,403.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 130,723,849.

Estimated Time per Response: Varies. Average response time 15 minutes.

Estimated Total Annual Burden Hours: 33,931,417.

2. *Title:* Public Approval of Tax-Exempt Private Activity Bonds.

OMB Control Number: 1545-2185.

Type of Review: Revision of a currently approved collection.

Description: The collection of information in these final regulations is the requirement in Treasury Regulations section 1.147(f)-1 that certain information be contained in a public notice or public approval and, consequently, disclosed to the public. The information is required to meet the statutory public approval requirement provided in the Internal Revenue Code section 147(f).

Form Number: TD 9845.

Affected Public: State and local governments.

Estimated Number of Respondents: 2,000.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 2,000.

Estimated Time per Response: 1 hour 18 minutes.

Estimated Total Annual Burden Hours: 2,600.

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

Dated: January 24, 2022.

Molly Stasko,

Treasury PRA Clearance Officer.

[FR Doc. 2022-01648 Filed 1-26-22; 8:45 am]

BILLING CODE 4830-25-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Alcohol and Tobacco 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 must be received on or before February 28, 2022.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting “Currently under 30-day Review—Open for Public Comments” or by using the search function.

FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained from Molly Stasko by emailing PRA@treasury.gov, calling (202) 622–8922, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Alcohol and Tobacco Tax and Trade Bureau (TTB)

1. Title: Change in Bond (Change of Surety).

OMB Control Number: 1513–0013.

Type of Review: Extension of a currently approved collection.

Description: The Internal Revenue Code (IRC), at 26 U.S.C. 5114, 5173, 5272, 5354, 5401, and 5711, requires certain alcohol and tobacco industry proprietors to post a bond as the Secretary of the Treasury (the Secretary) requires by regulation. The required bond ensures payment of alcohol and tobacco excise taxes by a surety if a proprietor defaults on those taxes. Changes in the terms of bonds are effectuated on form TTB F 5000.18, Change in Bond (Consent of Surety). Once executed by the proprietor and an approved surety company, the proprietor files the form with TTB, which retains it as long as the revised bond agreement remains in force. This collection is necessary to ensure the tax provisions of the IRC are appropriately applied.

Form: TTB F 5000.18.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 120.

Frequency of Response: On Occasion.
Estimated Total Number of Annual Responses: 120.

Estimated Time per Response: 1 hour.
Estimated Total Annual Burden Hours: 120 hours.

2. Title: Application for and Certification/Exemption of Label/Bottle Approval.

OMB Control Number: 1513–0020.

Type of Review: Extension of a currently approved collection.

Description: The Federal Alcohol Administration Act (FAA Act) at 27 U.S.C. 205(e) requires that alcohol beverages sold or introduced into interstate or foreign commerce be labeled in conformity with regulations issued by the Secretary. Under the FAA Act, such regulations are to prevent deception of the consumer, provide the consumer with “adequate information” as to the identity and quality of the product, and prohibit false or misleading statements, among other things. Further, under the FAA Act, prior to an alcohol beverage product’s introduction into interstate or foreign commerce, the producer, bottler, or importer of the product must apply for and receive TTB approval of the product’s label. For wines and distilled spirits, such respondents also may apply for exemption from label approval for products not sold or entered into interstate or foreign commerce. For distilled spirits, the TTB regulations also require approval of distinctive liquor bottles. Respondents use form TTB F 5100.31 or its electronic equivalent, COLAs Online, to request and obtain such approvals. If approved by TTB, the form also serves as a certificate of label approval (COLA), a certificate of exemption from label approval, or distinctive liquor bottle approval. This collection of information and its related form implement these statutory and regulatory provisions.

Form: TTB F 5100.31.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 12,500.

Frequency of Response: On Occasion.
Estimated Total Number of Annual Responses: 205,000.

Estimated Time per Response: 31 minutes.

Estimated Total Annual Burden Hours: 105,917 hours.

3. Title: Claims for Drawback of Tax on Tobacco Products, Cigarette Papers, and Cigarette Tubes Exported from the United States.

OMB Control Number: 1513–0026.

Type of Review: Extension of a currently approved collection.

Description: The IRC at 26 U.S.C. 5706 provides for the drawback (refund) of Federal excise taxes paid on tobacco products, and on cigarette papers and tubes, when such articles are subsequently exported in accordance with the bond and regulatory requirements prescribed by the Secretary. Under that authority, the TTB regulations in 27 CFR part 44 provide for drawback of excise taxes paid on such products shipped to a foreign country, Puerto Rico, the Virgin Islands,

or a possession of the United States when the person who paid the tax files the prescribed claim and bond. The regulations require that respondents file such claims and certain supporting documentation using form TTB F 5620.7, while the required bond is filed using form TTB F 5200.17. In addition, respondents may file letterhead applications for relief from certain regulatory requirements regarding filing of supporting documentation showing export or loss. This collection ensures drawback is provided consistent with the statutory provisions.

Form: TTB F 5200.17 and TTB F 5620.7.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 13.

Frequency of Response: On Occasion.
Estimated Total Number of Annual Responses: 13.

Estimated Time per Response: 1.385 hours.

Estimated Total Annual Burden Hours: 18 hours.

4. Title: Removals of Tobacco Products and Cigarette Papers and Tubes without Payment of Tax.

OMB Control Number: 1513–0027.

Type of Review: Extension of a currently approved collection.

Description: The IRC at 26 U.S.C. 5704(b) provides that a manufacturer or export warehouse proprietor, in accordance with regulations prescribed by the Secretary, may remove tobacco products and cigarette papers and tubes, without payment of tax, for export or consumption beyond the jurisdiction of the internal revenue laws of the United States. That IRC section also provides that such persons may transfer such articles, without payment of tax, to the bonded premises of another such entity. In addition, the IRC at 26 U.S.C. 5722 requires such persons to make reports as required by regulation. Under those authorities, the TTB regulations in 27 CFR part 44 require tobacco product and cigarette paper and tube manufacturers and export warehouse proprietors to report such removals on form TTB F 5200.14. Alternatively, under the alternate procedure described in TTB Industry Circular 2004–3, respondents may submit a Monthly Summary Report of such removals if records maintained at the respondent’s premises document the export of each removal. Under this information collection, respondents also submit letterhead notices to modify previously submitted information, and they submit letterhead applications to obtain authorization to use an alternative Monthly Summary Report procedure. The collected information

ensures the appropriate payment of tax under the IRC.

Form: TTB F 5200.14.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 300.

Frequency of Response: On occasion, Monthly.

Estimated Total Number of Annual Responses: 21,970.

Estimated Time per Response: 1 to 7 hours.

Estimated Total Annual Burden Hours: 27,730 hours.

5. *Title:* Claims—Alcohol, Tobacco, and Firearms Taxes.

OMB Control Number: 1513–0030.

Type of Review: Extension of a currently approved collection.

Description: The IRC at 26 U.S.C. 5008, 5056, 5370, and 5705 authorizes the Secretary to provide for claims for taxpayer relief from excise taxes paid on distilled spirits, wine, beer, and tobacco products lost or destroyed by theft or disaster, voluntarily destroyed, or returned or withdrawn from the market. The IRC at 26 U.S.C. 5044 also allows for the refund of tax for wine returned to bond. In addition, the IRC at 26 U.S.C. 5111–5114, authorizes the Secretary to issue drawback (refunds) for a portion of the excise taxes paid on distilled spirits used in the manufacture of certain nonbeverage products. Finally, the IRC at U.S.C. 6402–6404

provides that taxpayers may be refunded on certain overpayments, while section 6423 sets conditions on such claims for alcohol and tobacco excise taxes. Under those IRC authorities, the TTB regulations require taxpayers to make claims using form TTB F 5620.8. On that form, the respondent states the amount of and the reasons and circumstances for the claim. This collected information is necessary to ensure the tax provisions of the IRC are appropriately applied as it allows TTB to determine if submitted claims meet the statutory and regulatory criteria.

Form: TTB F 5620.8.

Affected Public: Businesses or other for-profits; Individuals or households; and Not-for profit institutions.

Estimated Number of Respondents: 5,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 5,000.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 5,000 hours.

6. *Title:* Offer in Compromise of Liability Incurred under the Provisions of Title 26 U.S.C. Enforced and Administered by TTB; Collection

Information Statements for Individuals and Businesses.

OMB Control Number: 1513–0054.

Type of Review: Extension of a currently approved collection.

Description: The IRC at 26 U.S.C. 7122 provides that the Secretary may compromise any civil or criminal case arising under it, including tax liabilities, in lieu of civil or criminal action. Under this authority, the TTB regulations require persons to submit offers in compromise for violations of the IRC on form TTB F 5640.1. Submitters use that form to identify the tax liabilities or violations being compromised, the amount of the compromise offer, and the reason for the offer. To support requests for installment payments of compromise offers, TTB may require individual and business respondents to supply information documenting financial hardship on TTB F 5600.17 and TTB F 5600.18, respectively. The collected information allows TTB to consider the offer in compromise in relation to the alleged violations of the law and the potential for a payment plan to address circumstances in which the individual or business is unable to pay an accepted offer in compromise immediately in full.

Form: TTB F 5600.17, TTB F 5600.18, TTB F 5640.1.

Affected Public: Businesses or other for-profits; and Individuals or households.

Estimated Number of Respondents: 40.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 40.

Estimated Time per Response: 2.5 hours.

Estimated Total Annual Burden Hours: 90 hours.

7. *Title:* Offer in Compromise of Liability Incurred under the Federal Alcohol Administration Act.

OMB Control Number: 1513–0055.

Type of Review: Extension of a currently approved collection.

Description: The FAA Act (27 U.S.C. 201 *et seq.*) requires certain alcohol beverage industry members to obtain basic permits from the Secretary, and it prohibits unfair trade practices and deceptive advertising and labeling of alcohol beverages. Under 27 U.S.C. 207, violations of the Act are subject to civil and criminal penalties, but the Secretary may accept monetary compromise for such alleged violations. Under that authority, the TTB regulations provide that a proponent or their agent may submit an offer in compromise to resolve alleged FAA Act violations using form TTB F 5640.2. The form identifies the alleged violation(s) and

violator(s), amount of the compromise offer, and the reason(s) for the offer.

TTB uses the information to evaluate the adequacy of the compromise offer in relation to the alleged violation(s) of the FAA Act and to determine if it should accept the offer.

Form: TTB F 5640.2.

Affected Public: Businesses or other for-profits; and Individuals or households.

Estimated Number of Respondents: 20.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 20.

Estimated Time per Response: 2 hours.

Estimated Total Annual Burden Hours: 40 hours.

8. *Title:* Excise Tax Return—Alcohol and Tobacco (Puerto Rico).

OMB Control Number: 1513–0090.

Type of Review: Extension of a currently approved collection.

Description: The IRC at 26 U.S.C. 5061(a) and 26 U.S.C. 5703(b) requires that excise taxes on alcohol and tobacco products be collected on the basis of a return, filed for the periods, at the times, and containing the information the Secretary requires by regulation. Under the IRC at 26 U.S.C. 7652(a), such taxes, at the same rates, are imposed on similar products manufactured in Puerto Rico and brought into the United States, and the majority of those taxes are subsequently transferred into the treasury of Puerto Rico. The TTB regulations in 27 CFR part 26 (for distilled spirits, wine, and beer) and part 41 (for tobacco products and cigarette papers and tubes), prescribe the use of TTB F 5000.25, Excise Tax Return—Alcohol and Tobacco (Puerto Rico) for the collection of the excise taxes imposed by 26 U.S.C. 7652(a). This collection is necessary to ensure the tax provisions of the IRC are appropriately applied.

Form: TTB F 5000.25.

Affected Public: Businesses or other for-profits; Individuals and households.

Estimated Number of Respondents: 24.

Frequency of Response: Quarterly; Annually.

Estimated Total Number of Annual Responses: 474.

Estimated Time per Response: 0.75 hours.

Estimated Total Annual Burden Hours: 356 hours.

9. *Title:* Special (Occupational) Tax Registration and Returns.

OMB Control Number: 1513–0112.

Type of Review: Extension of a currently approved collection.

Description: Before July 1, 2008, various sections of chapter 51 of the IRC

required alcohol industry members to register for and pay an annual special occupational tax (SOT). However, section 11125 of Public Law 109–59 permanently repealed, effective July 1, 2008, the SOT on alcohol beverage producers and marketers, non-beverage product manufacturers, tax-free alcohol users, and specially denatured spirits users and dealers, but any SOT liabilities incurred for periods before that date remain. Also, while most SOT requirements for the alcohol industry were repealed, 26 U.S.C. 5124 continues to require wholesale and retail alcohol dealers to register with the Secretary when commencing or ending business or when certain changes to existing registration information are necessary. In addition, the IRC at 26 U.S.C. 5731 and 5732 continues to require manufacturers of tobacco products and cigarette papers and tubes, as well as export warehouse proprietors, to register and pay an annual SOT by the use of a return. The registrations and SOT payments for such entities are due on or before the date of commencing business, and on or before July 1 of every year after that. Under the TTB regulations in 27 CFR part 31, alcohol industry members with pre-July 1, 2008, SOT liabilities use TTB F 5630.5a as the return for such liabilities, while wholesale and retail alcohol dealers register or report registration changes on TTB F 5630.5d. Under the TTB regulations in 27 CFR parts 40, 44, and

46, tobacco industry members use TTB F 5630.5t to register and pay SOT. This collection is necessary to ensure the registration and SOT provisions of the IRC are appropriately applied.

Form: TTB F 5630.5a, TTB F 5630.d, and TTB F 5630.5t.

Affected Public: Businesses or other for-profits; Individuals or households; and Not-for-profit institutions.

Estimated Number of Respondents: 6,320.

Frequency of Response: Annually; On Occasion.

Estimated Total Number of Annual Responses: 6,320.

Estimated Time per Response: 25 minutes.

Estimated Total Annual Burden Hours: 2,633 hours.

10. Title: Voluntary Chemist Certification Program Applications, Notices, and Records.

OMB Control Number: 1513–0140.

Type of Review: Extension of a currently approved collection.

Description: TTB offers the Chemist Certification Program as a service to the alcohol beverage industry to facilitate export of beverage alcohol to foreign markets. Many countries that require testing as a condition of entry for alcohol beverages accept a report of analysis of those alcohol beverages from a TTB-certified chemist. This certification program ensures that chemists, enologists, brewers, and technicians generate quality data and have the required proficiencies to

conduct the required chemical analyses. This information collection includes the application, notice, and recordkeeping requirements associated with the TTB voluntary chemist certification program, including letterhead applications for certification, submission of certification test results, requests for TTB-affirmed reports of analysis, and notices of changes in chemist employment place or status. Under this program, certified chemists and their laboratories must also maintain usual and customary records regarding all analytical results conducted under the TTB certification, and records related to laboratory equipment, quality control policies, procedures and systems, and analyst training and competence.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 310.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 310.

Estimated Time per Response: 1.33 hours.

Estimated Total Annual Burden Hours: 412 hours.

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

Dated: January 24, 2022.

Molly Stasko,

Treasury PRA Clearance Officer.

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