Description: Certain filers of information returns are required by law to file on magnetic media. In some instances, waivers from this requirement are necessary and justified. Form 8508 is submitted by the filer and provides information on which IRS will base its waiver determination.

Form: 8508.

Affected Public: Private Sector, Federal, State and local governments.

Estimated Number of Respondents: 1,000.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 1,000.

Estimated Time per Response: 15 minutes.

Estimated Total Annual Burden Hours: 750.

2. Title: TD 8458, Real Estate Mortgage Investment Conduits.

OMB Control Number: 1545–1276.

Type of Request: Extension of a currently approved collection.

Description: Internal Revenue Code (IRC) section 860E(e) imposes an excise tax on any transfer of a residual interest in a Real Estate Mortgage Investment Conduits (REMIC) to a disqualified organization. IRC sections 860E(e)(4) and 860E(e)(6)(D) provide relief of the excise tax when the transferee or record holder of the residual interest furnishes an affidavit to the transferor or pass-thru entity stating that they are not a disqualified organization. Treasury Decision (TD) 8458 contains final regulations and guidance relating to the IRC requirements for a REMIC. Treasury Regulations section 1.860E–2(a)(5) requires the REMIC, upon request of the party responsible for the tax liability, to furnish information sufficient to compute the present value of the anticipated excess inclusions. Treasury Regulations sections 1.860E–2(a)(7) and 1.860E–2(b)(2) provide requirements for the affidavits provided by the transferee or record holder of a residual interest in a REMIC as required by IRC sections 860E(e)(4) and 860E(e)(6)(D).

Regulation Project Number: TD 8458.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 1,600.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 1,600.

Estimated Time per Response: 20 minutes.

Estimated Total Annual Burden Hours: 525.

3. Title: Aid of Construction Under Section 118(c).

OMB Control Number: 1545–1639.

Type of Request: Extension of a currently approved collection.

Description: TD 8936 contains final regulations concerning an exclusion from gross income for a contribution in aid of construction under section 118(c) that is treated as a contribution to capital under section 118(a). The final regulations affect a regulated public utility that provides water or sewerage services because a qualifying contribution in aid of construction is treated as a contribution to the capital of the utility and excluded from gross income. The final regulations provide guidance on the definition of a contribution in aid of construction, the adjusted basis of any property acquired with a contribution in aid of construction, the information relating to a contribution in aid of construction required to be furnished by the utility, and the time and manner for providing that information to the IRS.

Regulation Project Number: TD 8936.

Affected Public: Businesses and other for-profit organizations.

Estimated Number of Respondents: 300.

Frequency of Response: On Occasion.

Estimated Time per Response: 60 minutes.

Estimated Total Annual Burden Hours: 300.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2025–23740 Filed 12–22–25; 8:45 am]

BILLING CODE 4830–01–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 of information collection; request for comment.

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 January 22, 2026 to be assured of consideration.

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 Spencer W. Clark by emailing *PRA@treasury.gov,* calling (202) 927–5331, or viewing the entire information collection request at *www.reginfo.gov.*

SUPPLEMENTARY INFORMATION:

Alcohol and Tobacco Tax and Trade Bureau (TTB)

1. Title: Distilled Spirits Plants—Excise Taxes (TTB REC 5110/06).

OMB Control Number: 1513–00445.

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

Description: Under chapter 51 of the Internal Revenue Code (IRC), distilled spirits produced or imported into the United States are subject to Federal excise tax, which is determined at the time the spirits are withdrawn from bond, and which is paid by return, subject to regulations prescribed by the Secretary of the Treasury (the Secretary). In addition, a credit may be taken against that tax for the portion of a distilled spirits product's alcohol content derived from wine or flavors. The TTB regulations in 27 CFR parts 19 and 26 require distilled spirits excise taxpayers to keep certain records in support of the information provided on their excise tax returns, including information on the distilled spirits removed from their premises and the products' applicable tax rates. TTB uses the collected information to ensure that the relevant provisions of the IRC are appropriately applied, verify claims for refunds or remission of tax, and account for the transfer of certain distilled spirits excise taxes to the governments of Puerto Rico and the U.S. Virgin Islands.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 5,700.

Frequency of Response: Average of 9.2105 per year.

Estimated Total Number of Annual Responses: 52,000.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 52,000 hours.

2. Title: Retail Liquor Dealers Records of Receipts of Alcoholic Beverages and Commercial Invoices (TTB REC 5170/03).

OMB Control Number: 1513–0066.

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

Description: Under the authority of the IRC at 26 U.S.C. 5122, the TTB regulations in 27 CFR part 31 require retail alcohol beverage dealers to keep records showing the quantities of all distilled spirits, wines, and beer received, including information on from whom and when the products were received. Those regulations also require dealers to keep records of all alcohol beverage sales of 20 or more wine gallons made to the same person at the same time. At the respondent's discretion, those records may consist of usual and customary business records such as commercial invoices, unless the respondent prefers maintaining the information by other means, maintained at their place of business or at an alternate location under the dealer's control approved by TTB. Additionally, under the IRC at 26 U.S.C. 5123, the TTB regulations require retail dealers to maintain those records for at least 3 years, available for TTB inspection during business hours. TTB uses the required information to ensure that the relevant provisions of the IRC are appropriately applied.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 480,000.

Frequency of Response: Once annually.

Estimated Total Number of Annual Responses: 480,000.

Estimated Time per Response: None.

Estimated Total Annual Burden Hours: None. This information collection consists of usual and customary records kept by respondents during the normal course of business, regardless of any regulatory requirement to do so, and it therefore imposes no additional annual burden on its respondents, per the OMB regulations at 5 CFR 1320.3(b)(2).

3. Title: Records of Operations—Manufacturer of Tobacco Products or Processed Tobacco (TTB REC 5210/1).

OMB Control Number: 1513–0068.

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

Description: The IRC at 26 U.S.C. 5741 requires manufacturers of tobacco products, cigarette papers or tubes, or processed tobacco to keep records as the Secretary prescribes by regulation. Under that authority, the TTB regulations in 27 CFR part 40 require such manufacturers to keep daily records regarding products manufactured, removed, returned, consumed, transferred, destroyed, lost, or disclosed as shortages. Those regulations provide that manufacturers may use usual and customary commercial records, where possible, to keep and maintain the required data, which must be maintained for 3 years, subject to TTB inspection upon request. TTB uses the required information to ensure compliance with the tax provisions of the IRC regarding tobacco products and processed tobacco.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 235.

Frequency of Response: Once annually.

Estimated Total Number of Annual Responses: 235.

Estimated Time per Response: 2 hours.

Estimated Total Annual Burden Hours: 470 hours.

4. Title: Tobacco Export Warehouse—Records of Operations.

OMB Control Number: 1513–0070.

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

Description: In general, chapter 52 of the IRC imposes Federal excise tax on all tobacco products and cigarette papers and tubes manufactured in, or imported into, the United States, while exempting such products removed for export, as well as all processed tobacco, from that tax. Export warehouses receive and store such non-taxpaid products until they are removed without payment of tax for export to a foreign country, Puerto Rico, or the U.S. Virgin Islands, or for consumption beyond the internal revenue laws of the United States. As authorized by the IRC at 26 U.S.C. 5741, the TTB regulations in 27 CFR part 44 require export warehouse proprietors to keep usual and customary business records showing the date, kind, quantity, and manufacturer of all tobacco products, cigarette papers and tubes, and processed tobacco received, removed, transferred, destroyed, lost, or returned to the manufacturer or to a customs bonded warehouse proprietor. TTB uses the collected information to ensure untaxpaid products are accounted for to detect diversion of untaxed products.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 65.

Frequency of Response: Once annually.

Estimated Total Number of Annual Responses: 65.

Estimated Time per Response: None.

Estimated Total Annual Burden Hours: None. This information collection consists of usual and customary records kept by respondents during the normal course of business, regardless of any regulatory requirement to do so, and it therefore imposes no additional annual burden on its respondents, per the OMB regulations at 5 CFR 1320.3(b)(2).

5. Title: Notices Relating to Payment of Firearms and Ammunition Excise Tax by Electronic Fund Transfer.

OMB Control Number: 1513–0097.

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

Description: Under the IRC at 26 U.S.C. 6302, TTB collects the firearms and ammunition excise tax imposed by 26 U.S.C. 4181 on the basis of a return that taxpayers file on a quarterly basis. That section also authorizes the Secretary to issue regulations concerning the payment of taxes by electronic funds transfer (EFT). Under the TTB regulations in 27 CFR part 53, persons who elect to begin or discontinue payment of firearms and ammunition excise taxes by EFT must submit a written notice to TTB regarding such actions. TTB uses those notifications to administer the firearms and ammunition excise tax payment provisions related to the use of EFT.

Form: None.

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: 24 minutes. None.

Estimated Total Annual Burden Hours: 4 hours.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2025–23741 Filed 12–22–25; 8:45 am]

BILLING CODE 4810–31–P