

contract. The information in the annual statement in § 1.6047-2 is required in order to apply the dollar and percentage limitations in § 1.401(a)(9)-6, A-17(b) and § 1.408-8, Q&A-12(b) and to comply with other requirements of the required minimum distribution rules.

Current Actions: There are no changes being made to this existing regulation or Form 1098-Q.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profit and not-for-profit institutions and individuals or households.

Estimated Number of Responses: 213,966.

Estimated Time per Response: 8 min.

Estimated Total Annual Burden Hours: 28,529.

Estimated number of Recordkeepers: 150.

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: August 22, 2017.

L. Brimmer,
Senior Tax Analyst.

[FR Doc. 2017-18333 Filed 8-29-17; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple TTB 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 September 29, 2017 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 8142, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Jennifer Leonard 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)

Title: Letterhead Applications and Notices Filed by Brewers, TTB REC 5130/2; and Brewer's Notice, TTB F 5130.10.

OMB Control Number: 1513-0005.

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

Abstract: The Internal Revenue Code (IRC) at 26 U.S.C. 5401 requires brewers to file a notice of intent to operate a brewery, containing such information as prescribed by regulation. Under this authority, TTB requires brewery applicants to submit TTB F 5130.10, Brewer's Notice, which collects information similar to that provided on a permit application and, when approved by TTB, is a brewer's

authorization to operate. The brewer maintains the approved Brewer's Notice and all associated documents at the brewery premises, in complete and current condition, readily available for inspection by an appropriate TTB officer. TTB regulations promulgated under the authority of the IRC also require that brewers submit letterhead applications or notices to conduct certain activities, such as to use a brewery for purposes other than those specifically authorized (see 26 U.S.C. 5411) or to operate a pilot brewery (see 26 U.S.C. 5417). Letterhead applications and notices are necessary to identify brewery activities so that TTB may ensure that proposed operations will not jeopardize the revenue and will comply with the IRC and the TTB regulations.

Form: TTB F 5130.10.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 32,092.

Title: Application to Establish and Operate Wine Premises, and Wine Bond.

OMB Control Number: 1513-0009.

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

Abstract: The IRC at 26 U.S.C. 5351 through 5357 provides for the establishment of bonded wine cellars, bonded wineries, and taxpaid wine bottling houses and, to establish such wine premises, these IRC sections require the filing of applications and bonds. Under these authorities, TTB has issued TTB F 5120.25, Application to Establish and Operate Wine Premises, to collect information that TTB uses to determine the qualifications of an applicant applying to establish and operate a new wine premises. Proprietors of established wine premises also use TTB F 5120.25 to report changes to required information such as location and ownership. Unless exempted by the IRC at 26 U.S.C. 5551(d), wine premises respondents use TTB F 5120.36, Wine Bond, to file bond coverage with TTB. The bond may be secured through a surety company or it may be secured with collateral (cash, Treasury Bonds or Treasury Notes). The bond protects the revenue by ensuring adequate assets are available to pay Federal excise tax liabilities.

Forms: TTB F 5120.36w, TTB F 5120.36, TTB F 5120.25.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 3,345.

Title: Brewer's Bond and Brewer's Bond Continuation Certificate; Brewer's

Collateral Bond and Brewer's Collateral Bond Continuation Certificate.

OMB Control Number: 1513-0015.

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

Abstract: Subject to the exemption in IRC at 26 U.S.C. 5551(d) for brewers eligible to pay excise taxes on an annual or quarterly basis, the IRC at 26 U.S.C. 5401(b) requires brewers to provide a bond to protect the revenue. The Brewer's Bond, TTB F 5130.22, is a contract between the brewer and an authorized surety company to provide such a bond. In lieu of a surety bond, under the IRC at 26 U.S.C. 7101, brewers may furnish certain United States securities, cash, or cash equivalent as collateral to protect the revenue. The Brewer's Collateral Bond, TTB F 5130.25, is the form used to file such collateral bonds. Also under the IRC at 26 U.S.C. 5401(b), brewers' bonds expire every four years. Instead of filing a new bond, a brewer may furnish a continuation certificate to extend the term of the bond, using the Brewer's Bond Continuation Certificate, TTB F 5130.23, or the Brewer's Collateral Bond Continuation Certificate, TTB F 5130.27, as appropriate.

Forms: TTB F 5130.22, TTB F 5130.23, TTB F 5130.25, TTB F 5130.27.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 422.

Title: Withdrawal of Spirits, Specially Denatured Spirits, or Wines for Exportation.

OMB Control Number: 1513-0037.

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

Abstract: The IRC, at 26 U.S.C. 5066, 5214, and 5362, provides that distilled spirits, denatured spirits, and wines may be withdrawn from internal revenue bonded premises without payment of the Federal excise tax for direct exportation or exportation to the armed forces of the United States, or for transfer to a foreign trade zone or a customs bonded warehouse, or for use as supplies on vessels or aircraft. These IRC sections also state that such withdrawals are subject to regulations prescribed by the Secretary of the Treasury. As required by TTB regulations in 27 CFR part 28, exporters use TTB F 5100.11 to report these types of removals without payment of tax.

Form: TTB F 5100.11.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 1,500.

Title: Application for Transfer of Spirits and/or Denatured Spirits in Bond.

OMB Control Number: 1513-0038.

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

Abstract: Under the IRC at 26 U.S.C. 5005(c), when a proprietor of a distilled spirits plant (DSP) or an alcohol fuel plant (AFP, a type of DSP) desires to have spirits or denatured spirits transferred to their plant from another domestic plant, the proprietor must make an application to receive such spirits in bond. Under this authority, the TTB regulations in 27 CFR part 19 require that the receiving proprietor file an application for the transfer on TTB F 5100.16, Application for Transfer of Spirits and/or Denatured Spirits in Bond. TTB must approve the application before the transfer may occur. With the submission of this form TTB, can ensure that the receiving plant has adequate bond coverage or, for certain small alcohol excise taxpayers, is exempt from such bond coverage.

Form: TTB F 5100.16.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 228.

Title: Registration of Distilled Spirits Plants and Miscellaneous Requests and Notices and Distilled Spirits Plans.

OMB Control Number: 1513-0048.

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

Abstract: The IRC at 26 U.S.C. 5171 and 5172 provide that an application to register a distilled spirits plant (DSP) be made in conformity with regulations issued by the Secretary of the Treasury, while 26 U.S.C. 5201 requires DSPs to operate in conformity with such regulations. Under these authorities, the TTB regulations in 27 CFR part 19 prescribe the use of TTB F 5110.41 to register a DSP or to make certain amendments to an existing DSP registration. The TTB regulations in 27 CFR part 19 also require DSP operators to submit various miscellaneous notices or requests to vary their operations from the requirements of that part. In addition, the regulations in part 19 require persons who are neither registered DSPs nor applicants for registration to submit applications or notices related to certain distilled spirits activities, such as the establishment of an experimental DSP or the use of spirits for research purposes. The required information assists TTB in determining a person's eligibility to establish and operate a DSP, whether a

variance from TTB's regulatory requirements should be approved, and whether non-DSP entities are eligible to engage in certain distilled spirits-related activities.

Form: TTB F 5110.41.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 4,386.

Title: Report of Wine Premises Operations.

OMB Control Number: 1513-0053.

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

Abstract: The IRC, at 26 U.S.C. 5367, authorizes regulations requiring the keeping of records and the filing of returns related to wine cellar and bottling house operations. Section 5555 of the IRC also generally requires any person liable for tax under chapter 51 of the IRC to keep records, provide statements, and make returns as prescribed by regulation. Under these authorities, the TTB wine regulations in 27 CFR part 24 require wine premises to file periodic operations reports on form TTB F 5120.17. TTB uses this information to ensure collection of the Federal excise tax due on the wine produced, and to ensure wine is produced in accordance with applicable Federal law and regulations. TTB also uses this report to collect raw data on wine premises activity for its monthly generalized statistical report on wine operations, which is made available to the public on TTB's Web site.

Forms: TTB F 5120.17sm, TTB F 5120.17.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 34,711.

Title: Excise Tax Return.

OMB Control Number: 1513-0083.

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

Abstract: Under the IRC at 26 U.S.C. 5061(a) and 5703(b), the Federal alcohol and tobacco excise tax is collected on the basis of a return. Businesses, other than those in Puerto Rico, report their Federal excise tax liability on those products on TTB F 5000.24, Excise Tax Return. TTB uses the information provided on the return form to establish the taxpayer's identity, the amount and type of taxes due, and the amount of payments made. This information is necessary for the collection of the revenue.

Forms: TTB F 5000.24sm, TTB F 5000.24.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 85,888.

Title: Pay.gov User Agreement.

OMB Control Number: 1513–0117.

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

Abstract: The Pay.gov system allows businesses and members of the public to pay various Federal taxes and fees, and submit various reports and requests, electronically. The TTB portion of the Pay.gov system provides qualified alcohol and tobacco proprietors with a means to file tax returns and pay taxes, and submit operations and production reports, electronically rather than submitting paper checks and documents by mail or delivery service. TTB uses the Pay.gov User Agreement to identify, validate, approve, and register qualified users of its portion of the Pay.gov system.

Form: TTB F 5000.31.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 79.

Title: Application, Permit, and Report—Wine and Beer (Puerto Rico); and Application, Permit, and Report—Distilled Spirits Products (Puerto Rico).

OMB Control Number: 1513–0123.

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

Abstract: In general, under the Internal Revenue Code at 26 U.S.C. 7652(a)(1), merchandise manufactured in Puerto Rico and shipped to the United States for consumption or sale is subject to a tax equal to the internal revenue tax imposed in the United States upon like articles of merchandise of domestic manufacture. Under this authority, in order to protect the revenue, the TTB regulations require, among other things, the use of TTB F 5100.21 and TTB F 5110.51 by persons shipping wine, beer, and certain distilled spirits products produced in Puerto Rico to the United States for domestic consumption or sale. TTB F 5100.21 is an application and permit to compute the Federal excise tax on, tax-pay, and withdraw wine or beer for shipment to the United States. TTB F 5110.51 is an application and permit to compute the tax on, tax-pay, and withdraw for shipment to the United States certain distilled spirits products.

Forms: TTB F 5100.21, TTB F 5110.51.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 35.

Title: Distilled Spirits Bond

OMB Control Number: 1513–0125.

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

Abstract: Subject to the exemptions under the IRC at 26 U.S.C. 5551(d) and 5181(c)(3), the IRC at 26 U.S.C. 5173 and 5181 requires distilled spirits plants (DSPs) and alcohol fuel plants (AFPs) to furnish a bond. Form TTB F 5110.56 is used by proprietors of Distilled Spirits Plants (DSPs) and Alcohol Fuel Plants (AFPs) to file bond coverage with TTB. Using this form, these proprietors may file coverage and/or withdraw coverage for one plant or multiple plants, and proprietors of DSPs also may provide operations coverage for adjacent wine cellars. The bond may be secured through a surety company or it may be secured with collateral (cash or Treasury Bonds or Treasury Notes). The bond protects the revenue by ensuring adequate assets are available to pay Federal excise tax liabilities.

Form: TTB F 5110.56.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 716.

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

Dated: August 24, 2017.

Jennifer P. Leonard,

Treasury PRA Clearance Officer.

[FR Doc. 2017–18365 Filed 8–29–17; 8:45 am]

BILLING CODE 4810–31–P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Capital Magnet Fund Forms

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 September 29, 2017 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 8142, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained from Jennifer Leonard by emailing PRA@treasury.gov, calling (202) 622–0489, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Community Development Financial Institutions (CDFI)

Title: Capital Magnet Fund Forms.

OMB Control Number: 1545–0036.

Type of Review: Revision of a currently approved collection.

Abstract: Under the Capital Magnet Fund (CMF) the Community Development Financial Institutions (CDFI) Fund provides competitively awarded grants to CDFIs and qualified nonprofit housing organizations to finance affordable housing and related community development projects.

Forms: 20170731–1, 201706–1, 20170731–2, 201706–2.

Affected Public: Businesses or other for-profits, Not-for-profit Institutions, State, Local, and Tribal Governments.

Estimated Total Annual Burden Hours: 22,200.

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

Dated: August 24, 2017.

Jennifer P. Leonard,

Treasury PRA Clearance Officer.

[FR Doc. 2017–18363 Filed 8–29–17; 8:45 am]

BILLING CODE 4810–70–P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple IRS 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.