

Estimated Number of Respondents: 1,200.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 1,200.

Estimated Time per Response: 2 hours.

Estimated Total Annual Burden Hours: 2,400 hours.

6. Title: Credit for Employer-Provided Child Care Facilities and Services.

OMB Control Number: 1545–1809.

Type of Review: Extension of a currently approved collection.

Description: Employers use Form 8882 to claim the credit for qualified childcare facility and resource and referral expenditures. It is part of the general business credit.

Form Number: IRS Form 8882.

Affected Public: Business or other for-profits; and Individuals or Households.

Estimated Number of Respondents: 286.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 286.

Estimated Time per Response: 3 hours 41 minutes.

Estimated Total Annual Burden Hours: 1,053.

7. Title: Coverdell ESA Contribution Information.

OMB Control Number: 1545–1815.

Type of Review: Extension of a currently approved collection.

Description: Form 5498–ESA is used by trustees or issuers of Coverdell Education Savings accounts to report contributions and rollovers to these accounts to beneficiaries.

Form Number: 5498–ESA.

Affected Public: Business or other for-profit institutions.

Estimated Number of Respondents: 196,600.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 196,600.

Estimated Time per Response: 7 minutes.

Estimated Total Annual Burden Hours: 23,592 hours.

8. Title: Notice of Expatriation and Waiver of Treaty Benefits.

OMB Control Number: 1545–2138.

Type of Review: Extension of a currently approved collection.

Description: Information used by taxpayers to notify payer of expatriation so that proper tax treatments is applied by payer. The taxpayer is required to file this form to obtain any benefit accorded by the status.

Form Number: W–8CE.

Affected Public: Individuals or households.

Estimated Number of Respondents: 500.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 500.

Estimated Time per Response: 5 hours 41 minutes.

Estimated Total Annual Burden Hours: 2,840.

9. Title: Section 6708, Failure to Maintain List of Advisees with Respect to Reportable Transactions.

OMB Control Number: 1545–2245.

Type of Review: Extension of a currently approved collection.

Description: This document contains final regulations relating to the penalty under Internal Revenue Code (IRC) section 6708 for failing to make available lists of advisees with respect to reportable transactions. IRC section 6708 imposes a penalty upon material advisors for failing to make available to the Secretary, upon written request, the list required to be maintained by IRC section 6112 within 20 business days after the date of such request. Treasury Regulations section 301.6708–1(c)(3)(ii) requires a material advisor requesting an extension of the 20-business-day period to provide certain information to the IRS to grant the extension. The final regulations primarily affect individuals and entities who are material advisors, as defined in IRC section 6111.

Regulation Project Number: TD 9764.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 5.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 5.

Estimated Time per Response: 8 hours.

Estimated Total Annual Burden Hours: 40.

10. Title: Funding relief for multiemployer defined benefit pension plans under the American Rescue Plan Act of 2021.

OMB Control Number: 1545–2300.

Type of Review: Extension of a currently approved collection.

Description: The American Rescue Plan Act of 2021 (ARP), Public Law 117–2, sections 9701, 9702, and 9703 provide elective funding relief for multiemployer defined benefit pension plans to address the continued impact of COVID–19. This notice provides guidance for sponsors of multiemployer defined benefit pension plans on the elections under sections 9701 and 9702 of the ARP Act, and the relief provided under section 9703 of the ARP Act, relating to Internal Revenue Code (IRC) sections 431 and 432.

Notice Number: 2021–57.

Affected Public: Business or other for-profit organizations; and Not-for-profit organizations.

Estimated Number of Respondents: 937.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 937.

Estimated Time per Response: 58 minutes.

Estimated Total Annual Burden Hours: 896.

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

Molly Stasko,

Treasury PRA Clearance Officer.

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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 May 31, 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: Bond for Drawback Under 26 U.S.C. 5111.

OMB Control Number: 1513–0116.

Type of Review: Extension of a currently approved collection.

Description: The IRC authorizes drawback (refund) of all but \$1.00 per

gallon of the Federal excise tax paid on distilled spirits subsequently used in the manufacture of certain nonbeverage products such as medicines, food products, flavors, and perfumes. Manufacturers making such products must file claims proving their eligibility for drawback, and respondents may file such claims either a monthly or a quarterly basis. The IRC also authorizes the Secretary to require persons filing monthly nonbeverage product drawback claims to provide a bond to protect the revenue. See 26 U.S.C. 5111–5114. TTB regulations in parts 17 and 26 require monthly claimants to file a bond on TTB F 5154.3. The required bond ensures repayment of paid claims later found to be ineligible for drawback in cases when the claimant is unable to repay the taxes due.

Form: TTB F 5154.3.

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

Estimated Number of Respondents: 10.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 10.

Estimated Time per Response: 24 minutes.

Estimated Total Annual Burden Hours: 4 hours.

2. *Title:* Certificate of Taxpaid Alcohol.

OMB Control Number: 1513–0131.

Type of Review: Extension of a currently approved collection.

Description: The IRC authorizes drawback (refund) of all but \$1.00 per gallon of the Federal excise tax paid on distilled spirits subsequently used in the manufacture of certain nonbeverage products such as medicines, food products, flavors, and perfumes. See 26 U.S.C. 5111–5114. In addition, nonbeverage products produced in the United States and then exported are also eligible for drawback of all excise taxes paid on the distilled spirits used to make those products. See 19 U.S.C. 1313(d). Under the TTB regulations in part 17, a respondent may make an export drawback claim to U.S. Customs and Border Protection (CBP) for the full amount of tax paid if they have previously made no claim to TTB. Alternatively, a respondent may claim the remaining \$1.00 per proof gallon of excise tax paid if they have or will file a claim with TTB under 26 U.S.C. 5114. When a respondent wishes to make a full or partial export drawback claim to CBP, they first submit form TTB F 5100.4, Certificate of Taxpaid Alcohol, to TTB, listing the source and amount of distilled spirits eligible for drawback and the amount of excise taxes claimed.

TTB verifies the provided information and certifies on the form that it has issued no previous certificate for the described distilled spirits. This is necessary to ensure that export drawback is provided consistent with the relevant statutory provisions.

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 hours.

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

Molly Stasko,

Treasury PRA Clearance Officer.

[FR Doc. 2022–09103 Filed 4–27–22; 8:45 am]

BILLING CODE 4810–31–P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Treasury Departmental Offices Information Collection Requests

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

ACTION: Notice, 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 must be received on or before May 31, 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:

Departmental Offices (DO)

1. *Title:* Reporting of International Capital and Foreign Currency Transactions and Positions.

OMB Control Number: 1505–0149.

Type of Review: Extension of a currently approved collection.

Description: 31 CFR part 128 establishes general guidelines for reporting on United States claims on and liabilities to foreigners; on transactions in securities with foreigners; and on the monetary reserves of the United States as provided for by the International Investment and Trade in Services Survey Act and the Bretton Woods Agreements Act. In addition, 31 CFR part 128 establishes general guidelines for reporting on the nature and source of foreign currency transactions of large U.S. business enterprises and their foreign affiliates. This regulation includes a recordkeeping requirement, § 128.5, which is necessary to enable the Office of International Affairs to verify reported information and to secure additional information concerning reported information as may be necessary. The recordkeepers are U.S. persons required to file reports covered by these regulations.

Form Number: None. The forms prescribed by the Secretary and covered by this regulation, § 128.1(c), are Treasury International Capital (TIC) Forms BC, BL–1, BL–2, BQ–1, BQ–2, BQ–3 (1505–0016), CQ–1, CQ–2 (1505–0024), D (1505–0199), S (1505–0001), SLT (1505–0235) and Treasury Foreign Currency Forms FC–1, FC–2, and FC–3 (1505–0010).

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 2,063.

Estimated Total Number of Annual Responses: 20,980.

Estimated Time per Response: 20 minutes.

Estimated Total Annual Burden Hours: 6,993 hours.

2. *Title:* Prohibition on Funding of Unlawful Internet Gambling.

OMB Control Number: 1505–0204.

Type of Review: Extension without change of a current OMB approval.

Description: The Unlawful Internet Gambling Enforcement Act requires the Treasury and the Federal Reserve Board (the “Agencies”) to prescribe regulations requiring designated payment systems and all participants to identify and block unlawful internet gambling transactions through the establishment of reasonably designated policies and procedures. The Agencies have published a regulation that