

Current Actions: The estimated annual responses have increased by 211,239. This creates an increase in the total estimated annual burden by 1,647,946 hours. Changes in the burden estimates previously approved by OMB, are due to corrections of filing data. This form is being submitted for renewal purposes only.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals and business or other for-profit organizations.

Estimated Number of Responses: 791,141.

Estimated Time per Respondent: 4 hrs., 29 min.

Estimated Total Annual Burden Hours: 3,565,694.

The following paragraph applies to all 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 if 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.

Desired Focus of Comments: The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility.
- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used.
- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: June 20, 2023.

Ronald J. Durbala,

IRS Tax Analyst.

[FR Doc. 2023-13624 Filed 6-26-23; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request Concerning Information Reporting for Form 8802

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning Form 8802, *Application for United States Residency Certification*.

DATES: Written comments should be received on or before August 28, 2023 to be assured of consideration.

ADDRESSES: Direct all written comments to Andrés Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Please include, "OMB Number: 1545-1817—Public Comment Request Notice" in the Subject line.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the form and instructions should be directed to Ronald J. Durbala, at (202) 317-5746, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Application for United States Residency Certification.

OMB Number: 1545-1817.

Form Project Number: Form 8802.

Abstract: An entity must use Form 8802 to apply for United States Residency Certification. All requests for U.S. residency certification must be received on Form 8802, Application for United States Residency Certification. As proof of residency in the United States and of entitlement to the benefits of a tax treaty, U.S. Government certification that you are a U.S. citizen,

U.S. corporation, U.S. partnership, or resident of the United States for purposes of taxation.

Current Actions: There are no changes being made to the form at this time. This form is being submitted for renewal purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, business or other for-profit organization, and not-for-profit institution.

Estimated Number of Responses: 130,132.

Estimated Time per Respondent: 3 hrs., 38 min.

Estimated Total Annual Burden Hours: 472,380.

The following paragraph applies to all 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 if 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.

Desired Focus of Comments: The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility.
- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used.
- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: June 20, 2023.

Ronald J. Durbala,
IRS Tax Analyst.

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BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; 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 should be received on or before July 27, 2023 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 Melody Braswell by emailing PRA@treasury.gov, calling (202)–622–1035, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Alcohol and Tobacco Tax and Trade Bureau (TTB)

1. *OMB Control Number:* 1513–0059.

Title: Usual and Customary Business Records Relating to Tax-Free Alcohol.

TTB Recordkeeping Number: TTB REC 51503.

Abstract: In general, the IRC at 26 U.S.C. 5001 imposes Federal excise tax on distilled spirits produced in or imported into the United States. However, under the IRC at 26 U.S.C. 5214(a)(2) and (a)(3), distilled spirits may be withdrawn free of tax for nonbeverage purposes for use by Federal, State, and local governments, and for use by certain educational

organizations and institutions, research laboratories, hospitals, blood banks, sanitariums, and nonprofit clinics, subject to regulations prescribed by the Secretary. In addition, the IRC at 26 U.S.C. 5275 requires persons that procure or use distilled spirits withdrawn free of tax under sections 5214(a)(2) and (a)(3) to keep records and make reports regarding the receipt and use of such spirits as the Secretary requires by regulation. Under that IRC authority, in order to account for tax-free spirits and prevent their diversion to taxable beverage use, the TTB regulations in 27 CFR part 22 require tax-free alcohol users to maintain certain usual and customary business records regarding the receipt, loss, shipment, destruction, return, consignment, and inventories of such alcohol. Such accountability is necessary to protect the revenue.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Number of Respondents: 5,600.

Average Responses per Respondent: 1 (one) per year.

Number of Responses: 5,600.

Average per-response and Total Burden: 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. As such, under 5 CFR 1320.3(b)(2), this information collection imposes no additional burden on respondents.

2. *OMB Control No:* 1513–0119.

Title: Certification of Proper Cellar Treatment for Imported Natural Wine.

Abstract: Under the IRC at 26 U.S.C. 5382, importers of natural wine produced after December 31, 2004, must provide the Secretary with a certification, accompanied by an affirmed laboratory analysis, that the practices and procedures used to produce the wine constitute proper cellar treatment. That IRC section also contains alternative certification requirements or exemptions for natural wine produced and imported under certain international agreements, as well as for such wine imported by an owner or affiliate of a domestic winery. In addition, the Federal Alcohol Administration Act (FAA Act) at 27 U.S.C. 205 vests the Secretary with authority to prescribe regulations regarding the identity and quality of

alcohol beverages. Under those authorities, the TTB wine labeling regulations in 27 CFR part 4 and its alcohol beverage import regulations in 27 CFR part 27 implement the proper cellar treatment certification requirement for imported natural wine.

Current Actions: There are no program changes associated with this information collection at this time, and TTB is submitting it for extension purposes only. As for adjustments, due to a change in agency estimates, TTB is decreasing the number of annual responses, responses, and burden hours associated with this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Number of Respondents: 20.

Average Responses per Respondent: 1 (one) per year.

Number of Responses: 20.

Average per-response Burden: 20 minutes.

Total Burden: 7 hours.

3. *OMB Control Number:* 1513–0138.

Title: Tax Class Statement Required on Hard Cider Labels.

Abstract: In general, the IRC at 26 U.S.C. 5041 imposes six Federal excise tax rates on wine based on a wine’s alcohol and carbon dioxide content, and the lowest of those rates is the hard cider tax rate, as listed in section 5041(b)(6). The IRC at 26 U.S.C. 5368(b) also provides that wine can only be removed in containers bearing the marks and labels showing compliance with chapter 51 of the IRC as the Secretary may by regulation prescribe. Beginning January 1, 2017, section 335(a) of the Protecting Americans from Tax Hikes Act of 2015 (PATH Act, Public Law 144–113) modified the definition of hard cider in IRC section 5041(g) to broaden the range of products eligible for the hard cider tax rate. However, under the authority of the Federal Alcohol Administration (FAA) Act, TTB’s wine labeling regulations in 27 CFR part 4 allow the term “hard cider” to appear on the labels of products that do not meet the IRC’s definition of “hard cider” for tax purposes. In light of that difference, in order to adequately identify products eligible for the hard cider tax rate, the TTB regulations in 27 CFR parts 24 and 27 provide that the tax class statement, “Tax class 5041(b)(6),” appear on containers of domestic and imported wines, respectively, which are eligible for that tax rate. The placement of such a statement on such labels evidences compliance with the IRC’s statutory