

*TTB Form Numbers:* F 5100.21 and F 5110.51.

**Abstract:** In general, under the Internal Revenue Code (IRC) 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. The IRC at 26 U.S.C. 7652(a)(2) provides that the Secretary of the Treasury shall by regulation prescribe the mode and time for payment and collection of the tax, and 26 U.S.C. 7805(a) provides the Secretary of the Treasury the authority to prescribe all needful rules and regulations for enforcement of the IRC. 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, taxpay, 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, taxpay, and withdraw for shipment to the United States certain distilled spirits products.

**Current Actions:** We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Businesses and other for-profits.

**Estimated Number of Respondents:** 35.

**Estimated Total Annual Burden Hours:** 35.

Dated: October 19, 2016.

**Amy R. Greenberg,**

*Director, Regulations and Rulings Division.*

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**BILLING CODE 4810-31-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Advisory Council to the Internal Revenue Service; Meeting

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** The Internal Revenue Service Advisory Council (IRSAC) will hold a public meeting on Wednesday, November 16, 2016.

**FOR FURTHER INFORMATION CONTACT:** Ms. Anna Millikan, IRSAC Program Manager, Office of National Public Liaison, CL:NPL:P, Room 7559, 1111 Constitution Avenue NW, Washington, DC 20224. Telephone: 202-317-6851 (not a toll-free number). Email address: [PublicLiaison@irs.gov](mailto:PublicLiaison@irs.gov).

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988), a public meeting of the IRSAC will be held on Wednesday, November 16, 2016, from 9:20 a.m. to 1:15 p.m. at the Melrose Georgetown Hotel, 2430 Pennsylvania Avenue NW., Potomac III Ballroom, Washington, DC 20037. Issues to be discussed include, but are not limited to: *IRS Should Evaluate the Effects of Penalties on Voluntary Compliance; Risk Assessment; Promoting Confidentiality of Treaty-Exchanged Information; Fraud Prevention through Individual Taxpayer and Business Master File (BMF) Authentication; Enhancement of IRS2Go Mobile Application and Online Accounts; Field and Campus Exam Letters and Attachments; Statutory Authority of IRS to Regulate Tax Practice; and Revisions and Updates to Circular 230.* Last-minute agenda changes may preclude advanced notice. The meeting room accommodates approximately 70 people; this number includes IRSAC members and Internal Revenue Service officials. Due to limited seating, please call Anna Millikan at 202-317-6851 to confirm your attendance. Attendees are encouraged to arrive at least 30 minutes before the meeting begins. Should you wish the IRSAC to consider a written statement, please write to Internal Revenue Service, Office of National Public Liaison, CL:NPL, Room 7559, 1111 Constitution Avenue NW., Washington, DC 20224 or email [PublicLiaison@irs.gov](mailto:PublicLiaison@irs.gov).

Dated: October 20, 2016.

**Candice Cromling,**

*Director, National Public Liaison.*

[FR Doc. 2016-25946 Filed 10-26-16; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Multiemployer Pension Plan Application To Reduce Benefits

**AGENCY:** Department of the Treasury.

**ACTION:** Notice of availability; request for comments.

**SUMMARY:** The Board of Trustees of the Automotive Industries Pension Plan (Auto Industries Pension Plan), a multiemployer pension plan, has submitted an application to Treasury to reduce benefits under the plan in accordance with the Multiemployer Pension Reform Act of 2014. The purpose of this notice is to announce that the application submitted by the Board of Trustees of the Auto Industries Pension Plan has been published on the Web site of the Department of the Treasury (Treasury), and to request public comments on the application from interested parties, including participants and beneficiaries, employee organizations, and contributing employers of the Auto Industries Pension Plan.

**DATES:** Comments must be received by December 12, 2016.

**ADDRESSES:** You may submit comments electronically through the Federal eRulemaking Portal at <http://www.regulations.gov>, in accordance with the instructions on that site. Electronic submissions through [www.regulations.gov](http://www.regulations.gov) are encouraged.

Comments may also be mailed to the Department of the Treasury, MPRA Office, 1500 Pennsylvania Avenue NW., Room 1224, Washington, DC 20220. Attn: Eric Berger. Comments sent via facsimile and email will not be accepted.

**Additional Instructions.** All comments received, including attachments and other supporting materials, will be made available to the public. Do not include any personally identifiable information (such as Social Security number, name, address, or other contact information) or any other information in your comment or supporting materials that you do not want publicly disclosed. Treasury will make comments available for public inspection and copying on [www.regulations.gov](http://www.regulations.gov) or upon request. Comments posted on the Internet can be retrieved by most Internet search engines.

**FOR FURTHER INFORMATION CONTACT:** For information regarding the application from the Auto Industries Pension Plan, please contact Treasury at (202) 622-1534 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** The Multiemployer Pension Reform Act of 2014 (MPRA) amended the Internal Revenue Code to permit a multiemployer plan that is projected to have insufficient funds to reduce pension benefits payable to participants and beneficiaries if certain conditions are satisfied. In order to reduce benefits, the plan sponsor is required to submit