

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 March 27, 2020 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](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW, Suite 8100, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:**

Copies of the submissions may be obtained from Spencer W. Clark by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 927-5331, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:**

**Internal Revenue Service (IRS)**

1. *Title:* Export Exemption Certificate (Form 1363).

*OMB Control Number:* 1545-0685.

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

*Description:* IRC section 4272(b)(2) exempts exported property from the excise tax on transportation of property. Regulation section 49.4271-1(d)(2) authorizes the filing of Form 1363 by the shipper to request exemption for a shipment, or a series of shipments. The form is filed with the carrier. It is used by IRS as proof of tax-exempt status of each shipment.

*Form:* 1363.

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

*Estimated Number of Respondents:* 100,000.

*Frequency of Response:* On Occasion.  
*Estimated Total Number of Annual Responses:* 100,000.

*Estimated Time per Response:* 4 hours 15 minutes.

*Estimated Total Annual Burden Hours:* 425,000.

2. *Title:* Employer-Designed Tip Reporting Program (EmTRAC) for the Food and Beverage Industry.

*OMB Control Number:* 1545-1716.

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

*Description:* Information is required by the Internal Revenue Service in its compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

*Form:* None.

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

*Estimated Number of Respondents:* 20.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 20.

*Estimated Time per Response:* 43 hours 30 minutes.

*Estimated Total Annual Burden Hours:* 870.

3. *Title:* IRS Taxpayer Burden Surveys.

*OMB Control Number:* 1545-2212.

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

*Description:* Each year, individual taxpayers in the United States submit more than 140 million tax returns to the Internal Revenue Service (IRS). The IRS uses the information in these returns, recorded on roughly one hundred distinct forms and supporting schedules, to administer a tax system whose rules span thousands of pages. Managing such a complex and broad-based tax system is costly but represents only a fraction of the total burden of the tax system. Equally, if not more burdensome, is the time and out-of-pocket expenses that taxpayers spend in order to comply with tax laws and regulations.

Changes in tax regulations, tax administration, tax preparation methods, and taxpayer behavior continue to alter the amount and distribution of taxpayer burden. The purpose of these surveys is to gather data that will be used to update and expand the IRS Taxpayer Burden Model, a robust predictive model based on an improved burden estimation methodology. Information gathered by the surveys is not available in the administrative tax return data, so survey data are a critical input to the model. The survey data are not viewed discretely. Rather, because the data are used as inputs to the Taxpayer Burden Model, they provide an end-to-end, taxpayer facing view of compliance burden. The related behavioral studies further inform IRS's understanding of taxpayer behavior, inform burden model design, and help IRS improve processes and identify opportunities to reduce taxpayer burden.

*Form:* None.

*Affected Public:* Businesses or other for-profits, Not-for-profit Institutions, Individuals and households.

*Estimated Number of Respondents:* 225,246.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 225,246.

*Estimated Time per Response:* 29 minutes.

*Estimated Total Annual Burden Hours:* 109,659.

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

Dated: February 21, 2020.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

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**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Community Development Financial Institutions Fund 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.

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**SUPPLEMENTARY INFORMATION:****Community Development Financial Institutions Fund (CDFI Fund)**

1. *Title:* Uses of Award Report Form.  
*OMB Control Number:* 1559-0032.

*Type of Review:* Revision of a currently approved collection.  
*Description:* The Community Development Financial Institutions Fund (CDFI Fund) administers the Bank Enterprise Award Program (BEA Program), the Community Development Financial Institutions Program (CDFI Program), and the Native American CDFI Assistance Program (NACA Program). The Uses of Award Report Form is used by Award Recipients of the BEA, CDFI, and NACA Programs to report to the CDFI Fund, on the uses of their award funds per their Award/ Assistance Agreements.

*Form:* Uses of Award (UOA) Report.  
*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 470.

*Frequency of Response:* Annually.  
*Estimated Total Number of Annual Responses:* 470.

*Estimated Time per Response:* 1 hour.  
*Estimated Total Annual Burden Hours:* 470.

2. *Title:* New Markets Tax Credit Program Allocation and Qualified Equity Tracking (AQEI) System.

*OMB Control Number:* 1559-0024.  
*Type of Review:* Revision of a currently approved collection.

*Description:* The New Markets Tax Credit Program (NMTC Program) was established by Congress in 2000 to spur new or increased investments into operating businesses and real estate projects located in low-income communities. The NMTC Program attracts investment capital to low-income communities by permitting individual and corporate investors to receive a tax credit against their Federal income tax return in exchange for making equity investments in specialized financial institutions called Community Development Entities (CDEs). Via a competitive process, the CDFI Fund awards NMTC allocation awards to select CDEs, based upon information submitted in their NMTC Allocation Application. Entities receiving an NMTC allocation must enter into an allocation agreement with the CDFI Fund. The allocation agreement contains the terms and conditions, including all reporting requirements, associated with the receipt of a NMTC allocation. The CDFI Fund required each Allocatee to use an electronic data collection and submission system, known as the

Allocation Tracking System (ATS), to report on the information related to its receipt of a Qualified Equity Investment (QEI). As of May 2018, the ATS function was renamed as the NMTC Allocation and Qualified Equity Investment Tracking System (AQEI) and moved to the CDFI Fund's Awards Management Information System (AMIS), a business system that supports all CDFI Fund programs through each phase of the programs' life cycle.

AQEI enables Allocatees to report information to the CDFI Fund in a timely fashion. This information is also used by the Treasury Department (including both the CDFI Fund and the Internal Revenue Service (IRS)) to: (1) Monitor the issuance of QEIs to ensure that no Allocatee exceeds its allocation authority; (2) ensure that QEIs are issued within the timeframes required by the NMTC Program regulations and the legal agreements signed between the CDFI Fund and the Allocatee; and (3) assist with NMTC Program evaluation efforts.

*Form:* None.  
*Affected Public:* Businesses or other for-profits, State, Local, & Tribal Governments.

*Estimated Number of Respondents:* 156.

*Frequency of Response:* On occasion.  
*Estimated Total Number of Annual Responses:* 1,872.

*Estimated Time per Response:* 1 hour 30 minutes.

*Estimated Total Annual Burden Hours:* 2,808.

3. *Title:* New Markets Tax Credit (NMTC) Program—Community Development Entity (CDE) Certification Application.

*OMB Control Number:* 1559-0014.  
*Type of Review:* Revision of a currently approved collection.

*Description:* The purpose of the NMTC Program is to provide an incentive to investors in the form of a tax credit, which is expected to stimulate investment in new private capital in low-income communities. In order to qualify for a NMTC Program allocation award from the CDFI Fund, an applicant must be certified by the CDFI Fund as a Community Development Entity (CDE). The CDE Certification Application is used to determine whether an entity seeking CDE certification meets the CDFI Fund's requirements for such certification.

*Form:* CDFI-0019.  
*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 300.

*Frequency of Response:* Once.  
*Estimated Total Number of Annual Responses:* 300.

*Estimated Time per Response:* 4 hours.

*Estimated Total Annual Burden Hours:* 1,200.

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

Dated: February 21, 2020.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2020-03878 Filed 2-25-20; 8:45 am]

**BILLING CODE 4810-70-P**

**DEPARTMENT OF THE TREASURY****Agency Information Collection Activities; Submission for OMB Review; Comment Request; Distilled Spirits Plants—Transaction and Supporting Records**

**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.

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**SUPPLEMENTARY INFORMATION:****Tax and Trade Bureau (TTB)**

*Title:* Distilled Spirits Plants—Transaction and Supporting Records.

*OMB Control Number:* 1505-0056.

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

*Description:* In general, the Internal Revenue Code (IRC) at 26 U.S.C. 5001