

**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 April 29, 2020 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](http://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 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:****Alcohol and Tobacco Tax and Trade Bureau (TTB)**

*Title:* Marks on Equipment and Structures (TTB REC 5130/3), and Marks and Labels on Containers of Beer (TTB REC 5130/4).

*OMB Control Number:* 1513-0086.

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

*Description:* Under the authority of chapter 51 of the Internal Revenue Code of 1986, as amended (IRC, 26 U.S.C. chapter 51), the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations in 27 CFR part 25, Beer, require brewers to place certain marks, signs, and measuring devices on their equipment and structures, and to place certain brands, labels, and marks on bulk and consumer containers of beer and other brewery products. The required information allows TTB to identify the use, capacity, and contents of brewery equipment and structures, as well as identify taxable brewery products and the responsible taxpayer. As such, the required information is necessary to protect the revenue and ensure effective administration of the IRC’s provisions regarding brewery operations and products. The required information also allows other industry member and the general public to identify the contents of

bulk and consumer containers of beer and other brewery products. However, for the purposes of inventory control, cost accounting, equipment utilization, and product identification, TTB believes the placement by brewers of the required information on their equipment and structures, and on their bulk and consumer containers of beer and other brewery products is a usual and customary practice under taken during the normal course of business, regardless of any TTB regulatory requirements to do so.

*Form:* None.

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

*Estimated Number of Respondents:* 10,000.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 10,000.

*Estimated Time per Response:* None. There is no annual burden associated with the usual and customary placement by brewers of marks and labels on brewery structures, equipment, and product containers during the normal course of business.

*Estimated Total Annual Burden Hours:* Zero.

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

Dated: March 24, 2020.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2020-06479 Filed 3-27-20; 8:45 am]

**BILLING CODE 4810-31-P**

**DEPARTMENT OF THE TREASURY****Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service 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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**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:* Wage and Tax Statements W-2/W-3 Series.

*OMB Control Number:* 1545-0008.

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

*Description:* Section 6051 of the Internal Revenue Code requires employers to furnish income and withholding statements to employees and to the IRS. Employers report income and withholding information on Form W-2. Forms W-2AS, W-2GU, and W-2VI are variations of the W-2 for use in U.S. possessions. The W-3 series forms transmit W-2 series forms to SSA for processing. The W-2C and W-3C series are used to correct previously filed forms.

*Form:* W-2, W-2C, W-2AS, W-2GU, W-2VI, W-3, W-3C, W-3CPR, W-3PR, W-3SS.

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

*Estimated Number of Respondents:* 254,230,608.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 254,230,608.

*Estimated Time per Response:* Varies by form from 24–54 minutes.

*Estimated Total Annual Burden Hours:* 126,988,903.

2. *Title:* Application to Adopt, Change, or Retain a Tax Year (Form 1128).

*OMB Control Number:* 1545-0134.

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

*Description:* Form 1128 is needed in order to process taxpayers’ request to change their tax year. All information requested is used to determine whether the application should be approved.

*Form:* 1128.

*Affected Public:* Estates, tax-exempt organizations, and cooperatives.

*Estimated Number of Respondents:* 9,788.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 9,788.

*Estimated Time per Response:* 23 hours 43 minutes.

*Estimated Total Annual Burden Hours:* 232,066.

3. *Title:* Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes.

*OMB Control Number:* 1545–0181.

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

*Description:* Form 4768 is used by estates to request an extension of time to file an estate (and Generation-Skipping Transfer) tax return and/or to pay the estate (and GST) taxes and to explain why the extension should be granted. IRS uses the information to decide whether the extension should be granted.

*Form:* 4768.

*Affected Public:* Estates.

*Estimated Number of Respondents:* 18,500.

*Frequency of Response:* On occasion.  
*Estimated Total Number of Annual Responses:* 18,500.

*Estimated Time per Response:* 1 hour 10 minutes.

*Estimated Total Annual Burden Hours:* 27,565.

4. *Title:* Information Returns with respect to Energy Grants and Financing.

*OMB Control Number:* 1545–0232.

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

*Description:* Section 6050D of the Internal Revenue Code requires an information return to be made by any person who administers a Federal, state, or local program providing nontaxable grants or subsidized energy financing. Form 6497 is used for making the information return. The IRS uses the information from the form to ensure that recipients have not claimed tax credits or other benefits with respect to the grants or subsidized financing.

*Form:* 6497.

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

*Estimated Number of Respondents:* 250.

*Frequency of Response:* Annually.  
*Estimated Total Number of Annual Responses:* 250.

*Estimated Time per Response:* 1 hour 15 minutes.

*Estimated Total Annual Burden Hours:* 810.

5. *Title:* Gas Guzzler Tax.

*OMB Control Number:* 1545–0242.

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

*Description:* Form 6197 is used to compute the gas guzzler tax on automobiles whose fuel economy does

not meet certain standard for fuel economy. The tax is reported quarterly of Form 720. Form 6197 is filed each quarter with Form 720 for manufacturers. Individuals can make a one-time filing if they import a gas guzzler auto for personal use. The IRS uses the information to verify computation of the tax and compliance with the law.

*Form:* 6197.

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

*Estimated Number of Respondents:* 605.

*Frequency of Response:* On occasion.  
*Estimated Total Number of Annual Responses:* 605.

*Estimated Time per Response:* 7 hours 42 minutes.

*Estimated Total Annual Burden Hours:* 4,659.

6. *Title:* Return for Nuclear Decommissioning Funds and Certain Related Persons.

*OMB Control Number:* 1545–0954.

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

*Description:* A nuclear utility files Form 1120–ND to report the income and taxes of a fund set up by the public utility to provide cash for the dismantling of the nuclear power plant. The IRS uses Form 1120–ND to determine if the fund income taxes are correctly computed and if a person related to the fund or the nuclear utility must pay taxes on self-dealing.

*Form:* 1120–ND.

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

*Estimated Number of Respondents:* 100.

*Frequency of Response:* Annually.  
*Estimated Total Number of Annual Responses:* 100.

*Estimated Time per Response:* 32 hours 35 minutes.

*Estimated Total Annual Burden Hours:* 3,259.

7. *Title:* Return of Excise Tax on Undistributed Income of Real Estate Investment Trusts.

*OMB Control Number:* 1545–1013.

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

*Description:* Form 8612 is used by real estate investment trusts to compute and pay the excise tax on undistributed income imposed under section 4981. IRS uses the information to verify that the correct amount of tax has been reported.

*Form:* 8612.

*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:* 9 hours 48 minutes.

*Estimated Total Annual Burden Hours:* 196.

8. *Title:* Annual Certification of a Qualified Residential Rental Project.

*OMB Control Number:* 1545–1038.

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

*Description:* Operators of qualified residential projects will use this form to certify annually that their projects meet the requirements of IRC section 142(d). Operators are required to file this certification under section 142(d)(7). Operators must indicate on the form the specific “set-aside” test the bond issuer elected under 26 U.S.C. Section 142(d) for the project period. They must also indicate the percentage of low-income units in the residential rental project.

*Form:* 8703.

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

*Estimated Number of Respondents:* 6,000.

*Frequency of Response:* Annually.  
*Estimated Total Number of Annual Responses:* 6,000.

*Estimated Time per Response:* 12 hours 46 minutes.

*Estimated Total Annual Burden Hours:* 76,620.

9. *Title:* U.S. Estate Tax Return for Qualified Domestic Trusts.

*OMB Control Number:* 1545–1212.

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

*Description:* Form 706–QDT is used by the trustee or the designated filer to compute and report the Federal estate tax imposed on qualified domestic trusts by C section 2056A. IRS uses the information to enforce this tax and to verify that the tax has been properly computed.

*Form:* 706–QDT.

*Affected Public:* Estates.

*Estimated Number of Respondents:* 80.

*Frequency of Response:* Annually.  
*Estimated Total Number of Annual Responses:* 80.

*Estimated Time per Response:* 4 hours 28 minutes.

*Estimated Total Annual Burden Hours:* 357.

10. *Title:* Proceeds of Bonds Used for Reimbursement—FI–59–89 (TD 8394–Final).

*OMB Control Number:* 1545–1226.

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

*Description:* This regulation clarifies when the allocation of bond proceeds to reimburse expenditures previously made by an issuer of the bond is treated as an expenditure of the bond proceeds. The issuer must express a reasonable official intent, on or prior to the date of payment, to reimburse the expenditure in order to assure that the reimbursement is not a device to evade requirements imposed by the Internal Revenue Code with respect to tax exempt bonds.

*Form:* None.

*Affected Public:* State, Local and Tribal Governments.

*Estimated Number of Respondents:* 2,500.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 2,500.

*Estimated Time per Response:* 2 hours 24 minutes.

*Estimated Total Annual Burden Hours:* 6,000.

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

Dated: March 25, 2020.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2020-06581 Filed 3-27-20; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Bureau of the Fiscal Service 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:

#### Bureau of the Fiscal Service (BFS)

1. *Title:* Special Bond of Indemnity by Purchaser of United States Savings Bonds/Notes Involved in a Chain Letter Scheme.

*OMB Control Number:* 1530-0030.

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

*Description:* The information is requested to support a request for refund of the purchase price of savings bonds purchased in a chain letter scheme.

*Form:* FS Form 2966.

*Affected Public:* Individuals and households.

*Estimated Number of Respondents:* 240.

*Frequency of Response:* Once, On Occasion.

*Estimated Total Number of Annual Responses:* 240.

*Estimated Time per Response:* 8 minutes.

*Estimated Total Annual Burden Hours:* 32.

2. *Title:* Agreement and Request for Disposition of a Decedent's Treasury Securities.

*OMB Control Number:* 1530-0046.

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

*Description:* The information is necessary to distribute Treasury securities and/or payments to the entitled person(s) when the decedent's estate was formally administered through the court and has been closed, or the estate is being settled in accordance with State statute without the necessity of the court appointing a legal representative.

*Form:* FS Form 5394.

*Affected Public:* Individuals and households.

*Estimated Number of Respondents:* 18,500.

*Frequency of Response:* Once, On Occasion.

*Estimated Total Number of Annual Responses:* 18,500.

*Estimated Time per Response:* 30 minutes.

*Estimated Total Annual Burden Hours:* 9,250.

3. *Title:* Offering of U.S. Mortgage Guaranty Insurance Company Tax and Loss Bonds.

*OMB Control Number:* 1530-0051.

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

*Description:* Chapter 31 of Title 31 of the United States Code authorizes the Secretary of the Treasury to prescribe the terms and conditions, including the form, of United States Treasury bonds, notes and bills. The information collected is essential to establish and maintain Tax and Loss Bond accounts (31 CFR part 343). This regulation governs issues, reissues and redemptions of Tax and Loss bonds. The information requested will be used to issue a Statement of Account to the entity, establish issue and maturity dates for the bonds, and provide electronic payment routing instructions for the proceeds.

*Form:* None.

*Affected Public:* Business or other for-profit.

*Estimated Number of Respondents:* 50.

*Frequency of Response:* On Occasion.

*Estimated Total Number of Annual Responses:* 50.

*Estimated Time per Response:* 15 minutes.

*Estimated Total Annual Burden Hours:* 13.

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

Dated: March 24, 2020.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2020-06497 Filed 3-27-20; 8:45 am]

**BILLING CODE 4810-AS-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0539]

### Agency Information Collection Activity: Application for Supplemental Service Disabled Veterans Insurance

**AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The Veterans Benefits Administration (VBA), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed extension of a currently approved collection, and allow 60 days for public comment in response to the notice.