

to the IRS and the students. Form 1098-E is used for this purpose.

Form: None.

Affected Public: Business or other for-profit organizations, not-for-profit institutions and State, Local or Tribal governments.

Estimated Number of Respondents: 22,148,234.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 22,148,234.

Estimated Time per Response: 7 minutes.

Estimated Total Annual Burden Hours: 2,657,789 hours.

8. Title: Revenue Procedure 2004-19—Probable or Prospective Reserves Safe Harbor.

OMB Control Number: 1545-1861.

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

Description: Revenue Procedure 2004-19 requires a taxpayer to file an election statement with the Service if the taxpayer wants to use the safe harbor to estimate the taxpayers' oil and gas properties' probable or prospective reserves for purposes of computing cost depletion under § 611 of the Internal Revenue Code.

Form: None.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 100.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 100.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 50 hours.

9. Title: Information Regarding Request for Refund of Social Security Tax Erroneously Withheld on Wages Received by a Nonresident Alien on an F, J, or M Type Visa.

OMB Control Number: 1545-1862.

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

Description: Certain foreign students and other nonresident visitors are exempt from FICA tax for services performed as specified in the Immigration and Naturalization Act. Applicants for refund of this FICA tax withheld by their employer must complete Form 8316 to verify that they are entitled to a refund of the FICA, that the employer has not paid back any part of the tax withheld and that the taxpayer has attempted to secure a refund from his/her employer.

Form: None.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 22,500.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 22,500.

Estimated Time per Response: 15 minutes.

Estimated Total Annual Burden Hours: 5,625 hours.

10. Title: Election to Treat a Qualified Revocable Trust as Part of an Estate.

OMB Control Number: 1545-1881.

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

Description: Form 8855 is used to make a section 645 election that allows a qualified revocable trust to be treated and taxed (for income tax purposes) as part of its related estate during the election period.

Form: Form 8855.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 5,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 5,000.

Estimated Time per Response: 5 hours 38 minutes.

Estimated Total Annual Burden Hours: 28,200 hours.

11. Title: Intake/Interview & Quality Review Sheets.

OMB Control Number: 1545-1964.

Type of Review: Revision of a currently approved collection.

Description: 13614-C, 13614-C (SP), 13614(AR), 13614(CN-S), 13614(CN-T), 13614(HT), 13614(KR), 13614(PL), 13614(PT), 13614(TL), and, 13614(VN) contain a standardized list of required intake questions to guide volunteers in asking taxpayers basic questions about themselves. The intake sheet is an effective tool ensuring that critical taxpayer information is obtained and applied during the interview process.

Affected Public: Business or other for-profit organizations, not-for-profit organizations, and Federal government.

Estimated Number of Respondents: 3,750,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 3,750,000.

Estimated Time per Response: 10 minutes.

Estimated Total Annual Burden Hours: 625,136 hours.

12. Title: Form 8453-R—Electronic Filing Declaration for Form 8963.

OMB Control Number: 1545-2253.

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

Description: The purpose of the form is to authenticate the electronic filing of

Form 8963, Report of Health Insurance Provider Information.

Affected Public: Business or other for-profit organizations, not-for-profit institutions.

Estimated Number of Respondents: 2,550.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 2,550.

Estimated Time per Response: 1 hour 37 minutes.

Estimated Total Annual Burden Hours: 4,131 hours.

13. Title: Collection of Qualitative Feedback on Agency Service Delivery.

OMB Control Number: 1545-2256.

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

Description: This collection of information is necessary to enable the Agency to garner customer and stakeholder feedback in an efficient, timely manner, in accordance with our commitment to improving service delivery. The information collected from our customers and stakeholders will help ensure that users have an effective, efficient, and satisfying experience with the Agency's programs.

Affected Public: Individuals and households, and Business or other for-profit organizations.

Estimated Number of Respondents: 24,636.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 24,636.

Estimated Time per Response: 15 minutes to 1.05 hours.

Estimated Total Annual Burden Hours: 10,000 hours.

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

Dated: June 24, 2020.

Spencer W. Clark,

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 should be received on or before July 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. 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:* Distilled Spirits Plants — Records and Monthly Reports of Processing Operations.

OMB Control Number: 1513-0041.

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

Description: In general, the Internal Revenue Code of 1986, as amended (IRC), at 26 U.S.C. 5001, imposes a Federal excise tax on distilled spirits produced or imported into the United States, and imposes related recordkeeping and reporting requirements. The IRC at 26 U.S.C. 5207 requires that distilled spirits plant (DSP) proprietors keep records and submit reports regarding their production, storage, denaturation, and processing operations in such form and manner as the Secretary of the Treasury (Secretary) by regulation prescribes. Under that IRC authority, the TTB regulations in 27 CFR part 19 require DSP proprietors to keep records regarding their processing operations, as well as any wholesale liquor dealer or taxpaid storeroom operations they conduct. The part 19 regulations also require DSP proprietors to submit monthly reports of those processing operations (based on the required records) using form TTB F 5110.28. TTB uses the collected information to ensure proper tax collection. TTB also aggregates the collected information to produce generalized distilled spirits statistical reports for release to the public.

Form: TTB F 5110.28, TTB REC 5110/03.

Affected Public: Business or other for-profit; State, local, and tribal governments.

Estimated Number of Respondents: 3,700.

Frequency of Response: Monthly.

Estimated Total Number of Annual Responses: 44,400.

Estimated Time per Response: 2 hours.

Estimated Total Annual Burden Hours: 88,800.

2. *Title:* Usual and Customary Business Records Maintained by Brewers.

OMB Control Number: 1513-0058.

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

Description: The Internal Revenue Code (IRC) at 26 U.S.C. 5415 requires brewers to keep records in such form and containing such information as the Secretary of the Treasury may by regulation prescribe as necessary to protect the revenue. Under those IRC authorities, the TTB regulations in 27 CFR part 25 require brewers to keep usual and customary business records that allow TTB to verify various brewer activities, including, for example, the quantities of raw materials received at a brewery, the quantity of beer and cereal beverages produced at and removed from a brewery taxpaid or without payment of tax, and the quantity of beer previously removed subject to tax that is returned to the brewery.

Form: TTB REC 5130/1.

Affected Public: Business or other for-profits.

Estimated Number of Respondents: 12,000.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 12,000.

Estimated Time per Response: None. (Under the OMB regulations 5 CFR 1320.3(b)(2), regulatory requirements to maintain usual and customary records kept during the normal course of business place no burden on respondents as defined in the Paperwork Reduction Act.)

Estimated Total Annual Burden Hours: None.

3. *Title:* Tobacco Products Importer or Manufacturer—Records of Large Cigar Wholesale Prices.

OMB Control Number: 1513-0071.

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

Description: In general, the Internal Revenue Code (IRC) at 26 U.S.C. 5701 imposes Federal excise taxes on tobacco products and cigarette papers and tubes, and, as described at 26 U.S.C. 5701(a)(2), the excise tax on large cigars

is based on a percentage of the price at which such cigars are sold by the manufacturer or importer. In addition, the IRC at 26 U.S.C. 5741, requires every manufacturer and importer of tobacco products to keep records in such manner as the Secretary shall by regulation prescribe. Under those IRC authorities, the TTB regulations at 27 CFR 40.187 and 41.181 require that manufacturers and importers of large cigars maintain certain records regarding the price for which those cigars are sold. The required records are necessary to protect the revenue as they allow TTB to verify that the appropriate amount of Federal excise tax is paid on large cigars.

Form: None.

Affected Public: Business or other for-profits.

Estimated Number of Respondents: 300.

Frequency of Response: Once.

Estimated Total Number of Annual Responses: 300.

Estimated Time per Response: 2 hours 20 minutes.

Estimated Total Annual Burden Hours: 699 hours.

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

Dated: June 24, 2020.

Spencer W. Clark,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple 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.

DATES: Comments should be received on or before July 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/