

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Forms 3921 and 3922 and TD 9470**

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service (IRS), as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Exercise of an Incentive Stock Option, Information Reporting Requirements Under Internal Revenue Service Code Section 6039, and Transfer of Stock Acquired Through an Employee Stock Purchase Plan.

**DATES:** Written comments should be received on or before April 20, 2021 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Kinna Brewington, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the forms and instructions should be directed to Martha R. Brinson, at (202) 317-5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Form 3921, Exercise of an Incentive Stock Option Under Section 422(b), Information Reporting Requirements Under Internal Revenue Service Code Section 6039, and Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c).

*OMB Number:* 1545-2129.

*Form Numbers:* 3921 and 3922 and TD 9470.

*Abstract:* Form 3921 is a copy of the information return filed with the Internal Revenue Service by the corporation which transferred shares of stock to a recipient. Form 3922 is used by the corporation to record a transfer of the legal title of a share of stock acquired by the employee where the stock was acquired pursuant to the exercise of an option described in Internal Revenue Code section 423(c). These forms are required to be filed for stock transfers occurring after 2008.

Treasury Decision 9470 contains the final regulations relating to the return and information statement requirements under Internal Revenue Code section 6039. These regulations reflect changes to section 6039 made by section 403 of the Tax Relief and Health Care Act of 2006. These regulations affect corporations that issue statutory stock options and provide guidance to assist corporations in complying with the return and information statement requirements under section 6039.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB.

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

*Affected Public:* Individuals and Households, Businesses and other for-profit organizations.

*Estimated Number of Respondents:* 51,000.

*Estimated Time per Response:* 29 mins.

*Estimated Total Burden Hours:* 25,205.

The following paragraph applies to all of 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 as long as 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.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. Comments will be of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: January 25, 2021.

**Martha R. Brinson,**  
*Tax Analyst.*

[FR Doc. 2021-03127 Filed 2-18-21; 8:45 am]

**BILLING CODE 4830-01-P**

**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 must be received on or before March 22, 2021.

**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 Molly Stasko by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-8922, 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)**

1. *Title:* Application for Amended Basic Permit Under the Federal Alcohol Administration Act.

*OMB Control Number:* 1513-0019.

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

*Description:* The Federal Alcohol Administration Act (FAA Act), at 27 U.S.C. 203, requires that a person apply for and receive a permit, known as a "basic permit," to: (1) Import distilled spirits, wine, or malt beverages into the United States; (2) distill spirits or produce wine, rectify or blend distilled spirits or wine, or bottle and/or warehouse distilled spirits; or (3) purchase distilled spirits, wine, or malt

beverages for resale at wholesale. The FAA Act, at 27 U.S.C. 204, also imposes certain requirements for basic permits and authorizes the Secretary of the Treasury (the Secretary) to prescribe the manner and form of all applications for basic permits. The TTB regulations in 27 CFR part 1 provide for the amendment of a basic permit using form TTB F 5100.18 when changes occur to the name, trade name, address, ownership, management, or control of the business. The collected information assists TTB in maintaining accurate information identifying the business and its location; and determining whether an applicant for an amended basic permit meets the statutory criteria for holding such a permit under the FAA Act.

*Form:* TTB F 5100.18.

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

*Estimated Number of Respondents:* 8,550.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 8,550.

*Estimated Time per Response:* 23 minutes.

*Estimated Total Annual Burden Hours:* 3,278 hours.

2. *Title:* Application for an Industrial Alcohol User Permit.

*OMB Control Number:* 1513-0028.

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

*Description:* The Internal Revenue Code (IRC) at 26 U.S.C. 5271 authorizes the Secretary to prescribe regulations requiring persons using tax-free alcohol for certain non-beverage purposes (hospitals, laboratories, research centers, etc.) and persons using or dealing in specially denatured spirits (alcohol and/or rum) to apply for and receive a permit to do so prior to commencing business. Under that authority, the TTB regulations specify the use of TTB F 5150.22 as the application form for permits to deal in or use specially denatured spirits (alcohol/rum) (see 27 CFR 20.41), or to use tax-free alcohol for non-beverage purposes (see 27 CFR 22.41). TTB uses the collected information to identify the applicant and the location of their business or entity, and to determine if the applicant is eligible to deal in or use specially denatured or use tax-free alcohol, and if the proposed operations conform to Federal laws and regulations.

*Form:* TTB F 5150.22.

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

*Estimated Number of Respondents:* 2,710.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 2,710.

*Estimated Time per Response:* 0.7 hour.

*Estimated Total Annual Burden Hours:* 2,168 hours.

3. *Title:* Report—Manufacturer of Tobacco Products or Cigarette Papers and Tubes; Report—Manufacturer of Processed Tobacco.

*OMB Control Number:* 1513-0033.

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

*Description:* The IRC at 26 U.S.C. 5722 requires manufacturers of tobacco products, cigarette papers and tubes, or processed tobacco to make reports containing such information, in such form, at such times, and for such periods as the Secretary prescribes by regulation. The TTB regulations at 27 CFR 40.202, 40.422, and 40.522 prescribe the use of TTB F 5210.5 to report information about tobacco products and cigarette papers and tubes manufactured, received, and removed per month, and the use of TTB F 5250.1 to report information about processed tobacco manufactured, received, and removed per month. TTB uses the collected information to ensure that manufacturers have properly paid Federal excise taxes and are in compliance with applicable Federal law and regulations.

*Form:* TTB F 5210.5 and TTB F 5250.1.

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

*Estimated Number of Respondents:* 235.

*Frequency of Response:* Monthly.

*Estimated Total Number of Annual Responses:* 2,820.

*Estimated Time per Response:* 1 hour.

*Estimated Total Annual Burden Hours:* 2,820 hours.

4. *Title:* Schedule of Tobacco Products, Cigarette Papers or Tubes Withdrawn From the Market.

*OMB Control Number:* 1513-0034.

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

*Description:* The IRC at 26 U.S.C. 5705 provides that a manufacturer or importer may receive credit for or refund of the Federal excise taxes paid on tobacco products, cigarette papers, or cigarette tubes withdrawn from the market if the Secretary is provided with satisfactory proof of the withdrawal. Under that IRC authority, the TTB regulations provide for the use of TTB F 5200.7 to identify tobacco products, cigarette papers, or cigarette tubes to be withdrawn from the market and the location of those articles. The form also documents the taxpayer's planned disposition of the articles (destroyed, reduced to materials, or returned to bond), and TTB's decision to witness or

not witness that disposition. Taxpayers then file the completed TTB F 5200.7 to support their subsequent claim for credit or refund of the excise taxes paid on the withdrawn articles. The collected information is necessary to protect the revenue as it allows TTB to determine if such a claim is valid.

*Form:* TTB F 5200.7.

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

*Estimated Number of Respondents:* 50.

*Frequency of Response:* 5 times per year.

*Estimated Total Number of Annual Responses:* 250.

*Estimated Time per Response:* 0.75 hour.

*Estimated Total Annual Burden Hours:* 188 hours.

5. *Title:* Tobacco Products Manufacturers—Supporting Records for Removals for the Use of the United States.

*OMB Control Number:* 1513-0069.

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

*Description:* Under the IRC at 26 U.S.C. 5701, tobacco products and cigarette papers and tubes manufactured in or imported into the United States are subject to a Federal excise tax, and, under 26 U.S.C. 5741, all such manufacturers and importers must keep the records the Secretary prescribes by regulation. The IRC at 26 U.S.C. 5704(b) provides that manufacturers may remove such articles, without payment of tax, "for use of the United States" under regulations issued by the Secretary. Under those IRC authorities, the TTB regulations at 27 CFR 45.51 requires manufacturers to keep records that include information regarding the date of removal, the name and address of the receiving Federal agency, the kind and quantity of products removed, and, for large cigars, the sale price. The required records also must detail any such items that the agency returns to the manufacturer. The required records are necessary to ensure that products removed without payment of tax are delivered to a Federal agency for the authorized tax-exempt use.

*Form:* None.

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

*Estimated Number of Respondents:* 205.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 205.

*Estimated Time per Response:* 1 hour.

*Estimated Total Annual Burden Hours:* 205 hours.

6. *Title:* Manufacturers of Non-beverage Products—Records To Support Claims for Drawback (TTB REC 5530/2).

*OMB Control Number:* 1513–0073.

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

*Description:* The IRC at 26 U.S.C. 5001 imposes Federal excise tax on distilled spirits produced or imported into the United States. The IRC at 26 U.S.C. 5111–5114, allows manufacturers of certain “non-beverage” products that are unfit for beverage use—medicines, medicinal preparations, food products, flavors, flavoring extracts, or perfume—to claim drawback (refund) of all but \$1.00 per proof gallon of the excise tax paid on the distilled spirits used in the production of such products. Under these IRC authorities, TTB has issued regulations governing non-beverage product drawback claims, contained in 27 CFR part 17, which includes a requirement to keep source records supporting such claims. The required records document the distilled spirits received, taxes paid, date used, the quantity and kind used in each product, other ingredients received and used (to validate formula compliance), amount of alcohol recovered, quantity of intermediate products transferred to other plants, and the disposition or purchaser of the products. The collected information helps prevent fraudulent claims and the diversion to beverage use of distilled spirits on which respondents claim non-beverage drawback.

*TTB Recordkeeping Number:* TTB REC 5530/2.

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

*Estimated Number of Respondents:* 615.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 615.

*Estimated Time per Response:* 1 hour.

*Estimated Total Annual Burden Hours:* 615 hours.

*7. Title:* Proprietors or Claimants Exporting Liquors (TTB REC 5900/1).

*OMB Control Number:* 1513–0075.

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

*Description:* Under the IRC at 26 U.S.C. 5053, 5214, and 5362, distilled spirits, wine, and beer may be exported without payment of Federal excise tax. Under the IRC at 26 U.S.C. 5055 and 5062, taxpaid distilled spirits, wine, and beer may be exported and the exporter may claim drawback (refund) of the taxes paid. To prevent payment of fraudulent or incorrect drawback claims, the TTB regulations in 27 CFR part 28 require exporters to keep and make available records of pertinent Customs and TTB forms and commercial records documenting the export of taxpaid alcohol beverages for which they will claim drawback.

*TTB Recordkeeping Number:* TTB REC 5900/1.

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

*Estimated Number of Respondents:* 750.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 750.

*Estimated Time per Response:* 1 hour.

*Estimated Total Annual Burden Hours:* 750 hours.

*8. Title:* Administrative Remedies—Requests for Closing Agreements.

*OMB Control Number:* 1513–0099.

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

*Description:* The IRC at 26 U.S.C. 7121 authorizes the Secretary to enter into a written agreement with any person, or their agent, relating to the liability of that person for any internal revenue tax for any taxable period. Under that authority, TTB has issued regulations at 27 CFR 70.485 pertaining to such “closing agreements.” Specific to this information collection, that regulation requires a taxpayer or their agent to submit a written request to TTB to enter into a closing agreement to resolve excise tax matters. TTB uses the information collected in the request and any attached supporting documentation to determine whether the Bureau should pursue a closing agreement with the taxpayer. Closing agreements allow TTB and a taxpayer to resolve tax liability matters prior to any adversarial legal or administrative proceedings.

*Form:* None.

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

*Estimated Number of Respondents:* 10.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 10.

*Estimated Time per Response:* 1 hour.

*Estimated Total Annual Burden Hours:* 10 hours.

*9. Title:* Marks and Notices on Packages of Tobacco Products (TTB REC 5210/13).

*OMB Control Number:* 1513–0101.

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

*Description:* The IRC at 26 U.S.C. 5723(b) requires packages of tobacco products, processed tobacco, and cigarette paper or tubes to bear the marks, labels, and notices required by regulation. Under that authority, the TTB tobacco regulations in 27 CFR parts 40, 41, 44, and 45 require packages of domestic and imported tobacco products to bear certain marks identifying the product sufficient to determine its excise tax class, and the product’s quantity or weight, depending

on the basis of the tax. The regulations also require certain notices on the packages (or shipping containers) of tobacco products intended for export or use of the United States, as those products may be removed without tax payment or with benefit of tax drawback. The disclosed information identifies tobacco products, and the appearance of the notices on the packages helps to identify the products if diverted into the domestic market after withdrawal without payment of tax or with benefit of tax drawback into the domestic market.

*TTB Recordkeeping Number:* TTB REC 5210/3.

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

*Estimated Number of Respondents:* 724.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 724.

*Estimated Time per Response:* 1 hour.

*Estimated Total Annual Burden Hours:* 724 hours.

*10. Title:* Labeling of Major Food Allergens and Petitions for Exemption.

*OMB Control Number:* 1513–0121.

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

*Description:* The FAA Act at 27 U.S.C. 205(e) authorizes the Secretary to issue regulations regarding the labeling of wine, distilled spirits, and malt beverages in order to, among other things, prohibit consumer deception and ensure that labels provide consumers with adequate information as to the identity and quality of such products. Under this authority, the TTB regulations provide for the voluntary labeling of major food allergens used in the production of alcohol beverages. (As defined in the Food Allergen Labeling and Consumer Protection Act of 2004 (118 Stat. 905)), the major food allergens are milk, eggs, fish, crustacean shellfish, tree nuts, peanuts, wheat, and soybeans.) Under the TTB regulations, if the bottler declares any one major food allergen, then all major food allergens used in the product must be declared on the label, except when TTB has approved a petition for exemption from such labeling. This information collection includes the labeling of allergens and petitions for exemption.

*Form:* None.

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

*Estimated Number of Respondents:* 700.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 700.

*Estimated Time per Response:* 49 minutes.

*Estimated Total Annual Burden Hours:* 572 hours.

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

Dated: February 16, 2021.

**Molly Stasko,**

*Treasury PRA Clearance Officer.*

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**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.

**DATES:** Comments must be received on or before March 22, 2021.

**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 Molly Stasko by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-8922, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### SUPPLEMENTARY INFORMATION:

##### Internal Revenue Service (IRS)

1. *Title:* Forms 945, 945-A, 945-X and TD 8672.

*OMB Control Number:* 1545-1430.

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

*Description:* Form 945 is used to report income tax withholding on non-payroll payments including backup withholding and withholding on pensions, annuities, IRAs, military retirement, and gambling winnings. Form 945-A is used by employers who deposit non-payroll income tax withheld (such as from pensions and gambling) on a semiweekly schedule, or

whose tax liability on any day is \$100,000 or more, use Form 945-A with Form 945 or CT-1 to report their tax liability. Form 945-X is used to correct errors made on Form 945, Annual Return of Withheld Federal Income Tax. TD 8672 relates to the reporting of non-payroll withheld income taxes under section 6011 of the Internal Revenue Code. The regulations require a person to file Form 945, Annual Return of Withheld Federal Income Tax, only for a calendar year in which the person is required to withhold Federal income tax from nonpayroll payments.

*Form:* IRS Form

945, IRS Form 945-A, IRS Form 945-X, and TD 8672.

*Affected Public:* Individuals or Households; Businesses or other for-profit organizations; Not-for-profit institutions; and Federal, State, Local, and Tribal governments.

*Estimated Number of Respondents:* 59,318.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 59,318.

*Estimated Time per Response:* 6 hour, 56 minutes.

*Estimated Total Annual Burden Hours:* 411,278 hours.

2. *Title:* Master and Prototype and Volume Submitter Plans, Revenue Procedure 2017-41.

*OMB Control Number:* 1545-1674.

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

*Description:* This revenue procedure modifies Rev. Proc. 2015-36 and sets forth the procedures for the merger of the master and prototype (M&P) program with the volume submitter (VS) plan. This revenue procedure requires employers adopting pre-approved plans to complete and sign new signature pages or new adoption agreements, as applicable, to restate their plans for recent changes in the law. This revenue procedure requires sponsors of pre-approved plans to furnish copies of their plans to the Service's Employee Plans Determinations office; to maintain records of employers that have adopted their plans; to prepare and communicate any necessary interim amendments to adopting employers; to make reasonable and diligent efforts to ensure that employers restate their plans when necessary; to notify employers if the sponsor concludes that employers' plans are no longer qualified; and to provide that mass submitters must keep records of their user fees. This allows mass submitters to certify to the number of other practitioners seeking approval of the identical pre-approved plan.

*Regulation Project Number:* Revenue Procedure 2017-41.

*Affected Public:* Individuals or Households; Businesses or other for-profit organizations; Not-for-profit institutions; and Federal, State, Local, and Tribal governments.

*Estimated Number of Respondents:* 321,500.

*Frequency of Response:* On Occasion.

*Estimated Total Number of Annual Responses:* 321,500.

*Estimated Time per Response:* 3 hours, 45 minutes.

*Estimated Total Annual Burden Hours:* 1,108,225 hours.

3. *Title:* Election Out of Generation-Skipping Transfer Tax (GST) Deemed Allocations.

*OMB Control Number:* 1545-1892.

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

*Description:* This information is required by the IRS for taxpayers who elect to have the automatic allocation rules not apply to the current transfer and/or to future transfers to the trust or to terminate such election. This information is also required by the IRS for taxpayers who elect to treat trusts described in section 2632(c)(3)(B)(i) through (vi) as GST trusts or to terminate such election. This information will be used to identify the trusts to which the election or termination of election will apply.

*Affected Public:* Individuals or Households.

*Estimated Number of Respondents:* 25,000.

*Frequency of Response:* On Occasion.

*Estimated Total Number of Annual Responses:* 25,000.

*Estimated Time per Response:* 30 minutes.

*Estimated Total Annual Burden Hours:* 12,500 hours.

4. *Title:* Longevity Annuity Contracts.

*OMB Control Number:* 1545-2234.

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

*Description:* This collection covers final regulations relating to the use of longevity annuity contracts in tax qualified defined contribution plans under section 401(a) of the Internal Revenue Code (Code), section 403(b) plans, individual retirement annuities and accounts (IRAs) under section 408, and eligible governmental plans under section 457(b).

Form 1098-Q is used to comply with the reporting requirements under TD 9673. Any person who issues a contract intended to be a QLAC that is purchased or held under any plan, annuity, or account described in section 401(a), 403(a), 403(b), 408 (other than a Roth IRA) or eligible governmental plan under section 457(b), must file Form 1098-Q.