

DEPARTMENT OF THE TREASURY**Alcohol and Tobacco Tax and Trade Bureau****Proposed Information Collections; Comment Request**

AGENCY: Alcohol and Tobacco Tax and Trade Bureau (TTB), Treasury.

ACTION: Notice and request for comments.

SUMMARY: As part of our continuing effort to reduce paperwork and respondent burden, and as required by the Paperwork Reduction Act of 1995, we invite comments on the proposed or continuing information collections listed below in this notice.

DATES: We must receive your written comments on or before September 19, 2005.

ADDRESSES: You may send comments to Mary A. Wood, Alcohol and Tobacco Tax and Trade Bureau, at any of these addresses:

- P.O. Box 14412, Washington, DC 20044-4412;

- 202-927-8525 (facsimile); or
- formcomments@ttb.gov (e-mail).

Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form number, and OMB number (if any) in your comment. If you submit your comment via facsimile, send no more than five 8.5 x 11 inch pages in order to ensure electronic access to our equipment.

FOR FURTHER INFORMATION CONTACT: To obtain additional information, copies of the information collection and its instructions, or copies of any comments received, contact Mary A. Wood, Alcohol and Tobacco Tax and Trade Bureau, P.O. Box 14412, Washington, DC 20044-4412; or telephone 202-927-8210.

SUPPLEMENTARY INFORMATION:**Request for Comments**

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau, as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to comment on the proposed or continuing information collections listed below in this notice, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

Comments submitted in response to this notice will be included or summarized in our request for Office of Management and Budget (OMB) approval of the relevant information

collection. All comments are part of the public record and subject to disclosure. Please not do include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether this information collection is necessary for the proper performance of the agency's functions, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the information collection's burden; (c) ways to enhance the quality, utility, and clarity of the information collected; (d) ways to minimize the information collection's burden on respondents, including through the use of automated collection techniques 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 the requested information.

Information Collections Open for Comment

Currently, we are seeking comments on the following forms:

Title: Personnel Questionnaire—Alcohol and Tobacco Products.

OMB Number: 1513-0002.

TTB Form Number: 5000.9.

Abstract: The information listed on TTB F 5000.9, Personnel Questionnaire, enables TTB to determine whether or not an applicant for an alcohol or tobacco permit meets the minimum qualifications. The form identifies the individual, residence, business background, financial sources for the business, and criminal record. If the applicant is found not to be qualified, the permit may be denied.

Current Actions: There are no changes to this information collection, and it is being submitted for extension purposes only.

Type of Review: Extension.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 5,000.

Estimated Total Annual Burden Hours: 10,000.

Title: Application and Permit to Ship Liquors and Articles of Puerto Rican Manufacture Taxpaid.

OMB Number: 1513-0008.

TTB Form Number: 5170.7.

Abstract: TTB F 5170.7 is used to document the shipment of taxpaid Puerto Rican articles into the U.S. The form is verified by Puerto Rican and U.S. Treasury officials to certify that products are either taxpaid or deferred under appropriate bond. This serves as a method of protection of the revenue.

Current Actions: There are no changes to this information collection, and it is

being submitted for extension purposes only.

Type of Review: Extension.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 20.

Estimated Total Annual Burden Hours: 100.

Title: Application for Certification/Exemption of Label/Bottle Approval.

OMB Number: 1513-0020.

TTB Form Number: 5100.31.

Abstract: The Federal Alcohol Administration Act (the FAA Act, 27 U.S.C. 201 *et seq.*) requires that alcohol beverage labels provide the consumer with adequate information regarding a product's identity and prohibits the use of misleading information on such labels. The FAA Act also authorized the Secretary of the Treasury to issue regulations to carry out its provisions. To ensure compliance with the FAA Act and the related regulations, industry members complete this form as an application to label their products.

Current Actions: There are no changes to this information collection, and it is being submitted for extension purposes only.

Type of Review: Extension.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 10,982.

Estimated Total Annual Burden Hours: 41,238.

Title: Report—Proprietor of Export Warehouse.

OMB Number: 1513-0024.

TTB Form Number: 5220.4.

Abstract: Proprietors who are qualified to operate export warehouses that handle untaxpaid tobacco products are required to file a monthly report. This report summarizes all transactions by the proprietor handling receipts, dispositions, and on-hand quantities. TTB F 5220.4 is used for product accountability and is examined by TTB National Revenue Center personnel.

Current Actions: There are no changes to this information collection and it is being submitted for extension purposes only.

Type of Review: Extension.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 123.

Estimated Total Annual Burden Hours: 1,181.

Title: Claim for Drawback of Tax on Cigars, Cigarettes, Cigarette Papers and Tubes.

OMB Number: 1513-0026.

TTB Form Number: 5620.7.

Abstract: TTB F 5620.7 documents that cigars, cigarettes, cigarette papers and tubes were shipped to a foreign country, Puerto Rico, the Virgin Islands, or a possession of the United States and that the tax has been paid on these tobacco articles. TTB F 5620.7 is the claim form that a person who paid the tax on the articles uses to file for a drawback or refund for the tax that was paid.

Current Actions: There are no changes to this information collection, and it is being submitted for extension purposes only.

Type of Review: Extension.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 288.

Estimated Total Annual Burden Hours: 144.

Title: Report—Manufacturer of Tobacco Products or Cigarette Papers and Tubes.

OMB Number: 1513–0033.

TTB Form Number: 5210.5.

Abstract: TTB F 5210.5 documents a tobacco products manufacturer's accounting of cigars and cigarettes. The form describes the tobacco products manufactured, articles produced, received, disposed of, and statistical classes of large cigars. TTB examines and verifies entries on these reports so as to identify unusual activities, errors, and omissions.

Current Actions: There are no changes to this information collection, and it is being submitted for extension purposes only.

Type of Review: Extension.

Affected Public: Business and other for-profit.

Estimated Number of Respondents: 150.

Estimated Total Annual Burden Hours: 1,800.

Title: Inventory—Export Warehouse Proprietor.

OMB Number: 1513–0035.

TTB Form Number: 5220.3.

Abstract: TTB F 5220.3 is used by export warehouse proprietors to record inventories that are required by laws and regulations. The form provides a uniform format for recording inventories and establishes a contingent tax liability on tobacco products.

Current Actions: There are no changes to this information collection and it is being submitted for extension purposes only.

Type of Review: Extension.

Affected Public: Business and other for-profit.

Estimated Number of Respondents: 10.

Estimated Total Annual Burden Hours: 50.

Title: Withdrawal of Spirits, Specially Denatured Spirits, or Wines for Exportation.

OMB Number: 1513–0037.

TTB Form Number: 5100.11.

Abstract: TTB Form 5100.11 is completed by exporters to report the withdrawal of spirits, denatured spirits, and wines from internal revenue bonded premises, without payment of tax for direct exportation, transfer to a foreign trade zone, customs manufacturer's bonded warehouse or customs bonded warehouse or for use as supplies on vessels or aircraft.

Current Actions: There are no changes to this information collection, and it is being submitted for extension purposes only.

Type of Review: Extension.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 300.

Estimated Total Annual Burden Hours: 6,000.

Title: Application for Operating Permit Under 26 U.S.C. 5171(d).

OMB Number: 1513–0040.

TTB Form Number: 5110.25.

Abstract: TTB F 5110.25 is completed by proprietors of distilled spirits plants who engage in certain specified types of activities. TTB personnel use the information on the form to identify the applicant, the location of the business, and the types of activities to be conducted.

Current Actions: There are no changes to this information collection, and it is being submitted for extension purposes only.

Type of Review: Extension.

Affected Public: Business and other for-profit.

Estimated Number of Respondents: 80.

Estimated Total Annual Burden Hours: 20.

Title: Drawback on Distilled Spirits Exported.

OMB Number: 1513–0042.

TTB Form Number: 5110.30.

Abstract: The information collected on TTB F 5110.30 provides a uniform format for determining that taxes have already been paid. The form details specific operations and accounts for taxable commodities. Tax liability is established to prevent jeopardy to the revenue derived from distilled spirits. TTB examines and verifies entries so as to identify unusual activities, errors, or omissions.

Current Actions: There are no changes to this information collection, and it is

being submitted for extension purpose only.

Type of Review: Extension.

Affected Public: Business and other for-profit.

Estimated Number of Respondents: 100.

Estimated Total Annual Burden Hours: 10,000.

Title: Application and Permit to Ship Puerto Rican Spirits to the United States Without Payment of Tax.

OMB Number: 1513–0043.

TTB Form Number: 5110.31.

Abstract: TTB F 5110.31 is used to allow a person to ship spirits in bulk into the U.S. The form identifies the person in Puerto Rico from where shipments are to be made, the person in the U.S. receiving the spirits, amounts of spirits to be shipped, and the bond of the U.S. person to cover taxes on such spirits.

Current Actions: There are no changes to this information collection, and it is being submitted for extension purposes only.

Type of Review: Extension.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 20.

Estimated Total Annual Burden Hours: 450.

Title: Applications for Tobacco Products and for Cigarette Papers and Tubes.

OMB Number: 1513–0078.

TTB Form Numbers: 5200.3, 5200.16, 5230.4, and 5230.5.

Abstract: The forms are used by tobacco industry members to obtain and amend permits necessary to engage in business as a manufacturer of tobacco products, importer of tobacco products, or proprietor of an export warehouse.

Current Actions: There are no changes to this information collection, and it is being submitted for extension purposes only.

Type of Review: Extension.

Affected Public: Business and other for-profit.

Estimated Number of Respondents: 630.

Estimated Total Annual Burden Hours: 1,130.

Title: Special Tax Registration and Return Alcohol and Tobacco and Special Tax Registration and Return National Firearms Act (NFA).

OMB Number: 1513–0112.

TTB Forms Number: 5630.5 and 5630.7.

Abstract: 26 U.S.C. Chapters 51, 52, and 53 authorize the collection of an occupational tax from persons engaging in certain alcohol, tobacco, or firearms

businesses. TTB F 5630.5 and/or TTB F 5630.7 is used to both compute and report the tax, and as an application for registry as required by statute. Upon receipt of the tax, a special tax stamp is issued.

Current Actions: TTB F 5630.7 is being dropped from our inventory; it is now a Bureau of Alcohol, Tobacco, Firearms and Explosives (Justice Department) form (ATF F 5630.7). There are no changes to TTB F 5630.5, and it is being submitted for extension purposes only.

Type of Review: Extension.

Affected Public: Business and other for-profit.

Estimated Number of Respondents: 90,700.

Estimated Total Annual Burden Hours: 72,778.

Dated: July 14, 2005.

William H. Foster,

Chief, Regulations and Procedures Division.

[FR Doc. 05-14349 Filed 7-20-05; 8:45 am]

BILLING CODE 4810-31-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 1099-C

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, 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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 1099-C, Cancellation of Debt.

DATES: Written comments should be received on or before September 19, 2005, to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224 or through the Internet at Allan.M.Hopkins@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Cancellation of Debt.

OMB Number: 1545-1424.

Form Number: 1099-C.

Abstract: Form 1099-C is used by Federal government agencies, financial institutions, and credit unions to report the cancellation or forgiveness of a debt of \$600 or more, as required by section 6050P of the Internal Revenue Code.

The IRS uses the form to verify compliance with the reporting rules and to verify that the debtor has included the proper amount of canceled debt in income on his or her income tax return.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

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

Estimated Number of Responses: 647,993.

Estimated Time Per Response: 10 min.

Estimated Total Annual Burden Hours: 110,159.

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. All comments will become a matter 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 shall have 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 respondents, including through the use of automated collection techniques 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: July 14, 2005.

Glenn Kirkland,

IRS Reports Clearance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Ad Hoc Committee of the Taxpayer Advocacy Panel

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Amended notice.

SUMMARY: An open meeting of the Ad Hoc Committee of the Taxpayer Advocacy Panel will be conducted (via teleconference). The TAP will be discussing issues pertaining to lessening the burden for individuals. Recommendations for IRS systemic changes will be developed.

DATES: The meeting will be held Monday, August 22, 2005.

FOR FURTHER INFORMATION CONTACT: Mary O'Brien at 1-888-912-1227, or 206 220-6096.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Ad Hoc Committee of the Taxpayer Advocacy Panel was published in the **Federal Register** on July 11, 2005, to be held Monday, August 8, 2005 from 4 p.m. eastern time to 5 p.m. eastern time via a telephone conference call. This meeting has been rescheduled to August 22, 2005, from 1 p.m. to 2 p.m. eastern time, via telephone conference call. If you would like to have the TAP consider a written statement, please call 1-888-912-1227 or 206-220-6096, or write to Mary O'Brien, TAP Office, 915 2nd Avenue, MS W-406, Seattle, WA 98174 or you can contact us at <http://www.improveirs.org>. Due to limited conference lines, notification of intent to participate in the telephone conference call meeting must be made with Mary O'Brien. Ms. O'Brien can be reached at 1-888-912-1227 or 206-220-6096.

The agenda will include the following: Various IRS issues.

Dated: July 15, 2005.

Bernard E. Coston,

Director, Taxpayer Advocacy Panel.

[FR Doc. E5-3874 Filed 7-20-05; 8:45 am]

BILLING CODE 4830-01-P