

submitted an application to reduce benefits under the plan in accordance with the Multiemployer Pension Reform Act of 2014 (MPRA). The purpose of this notice is to announce that the application submitted by the Board of Trustees of the Western Pennsylvania Teamsters & Employers Pension Fund has been published on the website of the Department of the Treasury (Treasury), and to request public comments on the application from interested parties, including participants and beneficiaries, employee organizations, and contributing employers of the Western Pennsylvania Teamsters & Employers Pension Fund.

DATES: Comments must be received by December 10, 2018.

ADDRESSES: You may submit comments electronically through the Federal eRulemaking Portal at <http://www.regulations.gov>, in accordance with the instructions on that site. Electronic submissions through www.regulations.gov are encouraged.

Comments may also be mailed to the Department of the Treasury, MPRA Office, 1500 Pennsylvania Avenue NW, Room 1224, Washington, DC 20220, Attn: Danielle Norris. Comments sent via facsimile or email will not be accepted.

Additional Instructions. All comments received, including attachments and other supporting materials, will be made available to the public. Do not include any personally identifiable information (such as your Social Security number, name, address, or other contact information) or any other information in your comment or supporting materials that you do not want publicly disclosed. Treasury will make comments available for public inspection and copying on www.regulations.gov or upon request. Comments posted on the internet can be retrieved by most internet search engines.

FOR FURTHER INFORMATION CONTACT: For information regarding the application from the Western Pennsylvania Teamsters & Employers Pension Fund, please contact Treasury at (202) 622-1534 (not a toll-free number).

SUPPLEMENTARY INFORMATION: MPRA amended the Internal Revenue Code to permit a multiemployer plan that is projected to have insufficient funds to reduce pension benefits payable to participants and beneficiaries if certain conditions are satisfied. In order to reduce benefits, the plan sponsor is required to submit an application to the Secretary of the Treasury, which must be approved or denied in consultation with the Pension Benefit Guaranty

Corporation (PBGC) and the Department of Labor.

On September 24, 2018, the Board of Trustees of the Western Pennsylvania Teamsters & Employers Pension Fund submitted an application for approval to reduce benefits under the plan. As required by MPRA, that application has been published on Treasury's website at <https://www.treasury.gov/services/Pages/Plan-Applications.aspx>. Treasury is publishing this notice in the **Federal Register**, in consultation with PBGC and the Department of Labor, to solicit public comments on all aspects of the Western Pennsylvania Teamsters & Employers Pension Fund application.

Comments are requested from interested parties, including participants and beneficiaries, employee organizations, and contributing employers of the Western Pennsylvania Teamsters & Employers Pension Fund. Consideration will be given to any comments that are timely received by Treasury.

Dated: October 22, 2018.

David Kautter,

Assistant Secretary for Tax Policy.

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BILLING CODE 4810-25-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple 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 November 26, 2018 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 and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW, Suite 8100, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained from Jennifer Quintana by emailing PRA@treasury.gov, calling (202) 622-0489, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Tax and Trade Bureau (TTB)

1. *Title:* Brewer's Report of Operations and Quarterly Brewer's Report of Operations.

OMB Control Number: 1513-0007.

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

Description: The Internal Revenue Code (IRC) at 26 U.S.C. 5415 requires that all brewers furnish reports of operations and transactions in the form, at the times, and for such periods as the Secretary of the Treasury prescribes by regulation. Under that authority, the TTB regulations require brewers to file monthly operations reports using TTB F 5130.9, Brewer's Report of Operations, if they anticipate an annual Federal excise tax liability of \$50,000 or more for beer in a given calendar year. For brewers that anticipate a liability of less than \$50,000 for such taxes in a given year and that had such liability the previous year, the TTB regulations require such brewers to file quarterly operations reports using TTB F 5130.9 or the simplified TTB F 5130.26, Quarterly Brewer's Report of Operations. The information collected from brewers on their operations reports regarding the amount of beer they produce, receive, return, remove, transfer, destroy, or otherwise gain or dispose of is necessary to protect the revenue and ensure compliance with statutory and regulatory requirements.

Form: TTB F 5130.26sm, TTB F 5130.9.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 5,300.

Frequency of Response: Monthly, Quarterly.

Estimated Total Number of Annual Responses: 25,440.

Estimated Time per Response: 45 minutes.

Estimated Total Annual Burden Hours: 19,080.

2. *Title:* Application and Permit to Ship Liquors and Articles of Puerto Rican Manufacture Taxpaid to the United States.

OMB Control Number: 1513–0008.

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

Description: The IRC at 26 U.S.C. 7652 provides that products of Puerto Rican manufacture shipped to the United States and withdrawn for consumption or sale are subject to a tax equal to the internal revenue tax imposed on like products manufactured in the United States, and that the taxes collected on such products are to be covered (transferred) into the Treasury of Puerto Rico. Under the TTB regulations in 27 CFR part 26, applicants use form TTB F 5170.7 to apply for, and to document, the shipment of tax-paid or tax-determined Puerto Rican spirits to the United States. The form documents the specific spirits and articles to be shipped, the amounts shipped and received, and the amount of tax, and it identifies the consignor in Puerto Rico and consignee in the United States. TTB uses the information to verify the accuracy of prepayments of excise tax and semimonthly payments of deferred excise taxes, and to maintain the account of revenue to be transferred into the Treasury of Puerto Rico. This information is necessary to protect the revenue.

Form: TTB F 5170.7.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 20.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 2,120.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 1,060.

3. Title: Application for Basic Permit under the Federal Alcohol Administration Act.

OMB Control Number: 1513–0018.

Type of Review: Revision of a currently approved collection.

Description: Section 103 of the Federal Alcohol Administration Act (FAA Act, 27 U.S.C. 203) requires that a person must apply to the Secretary of the Treasury for a “basic permit” before beginning business as: (1) An importer into the United States of distilled spirits, wine, or malt beverages, (2) a producer of distilled spirits or wine, or (3) a wholesaler of distilled spirits, wine, or malt beverages. In addition, section 104 of the FAA Act (27 U.S.C. 204(c)) prescribes who is entitled to a basic permit, and it authorizes the Secretary to prescribe the manner and form of, and the information required in, basic permit applications. Under these authorities, the TTB regulations in

27 CFR part 1, subpart C, require that new applications for FAA Act basic permits must be made on form TTB F 5100.24. This application enables TTB to determine the location of the proposed business, the extent of its operations, and if the applicant is qualified under the FAA Act to receive a basic permit.

Form: TTB F 5100.24.

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: 1 hour (electronic submission), 1.5 hours (paper submission).

Estimated Total Annual Burden Hours: 6,750.

4. Title: Formula and Process for Nonbeverage Products.

OMB Control Number: 1513–0021.

Type of Review: Revision of a currently approved collection.

Description: The Internal Revenue Code (IRC), at 26 U.S.C. 5111–5114, authorizes drawback (refund) of excise tax paid on distilled spirits that are subsequently used in the manufacture of medicines, medicinal preparations, food products, flavors, flavoring extracts, or perfume that are unfit for beverage purposes, and it authorizes the Secretary to prescribe regulations to ensure that drawback is not paid for unauthorized purposes. Under these authorities, TTB has issued regulations to require that nonbeverage drawback claimants show that the taxpaid distilled spirits for which a drawback claim is made were used in the manufacture of a product unfit for beverage use. This showing is based on the product’s formula and process, which is submitted on form TTB F 5154.1 or electronically via TTB’s Formulas Online system. This information collection is necessary to protect the revenue as it allows TTB to determine if a given product is unfit for beverage use and is of a type authorized for drawback by the IRC. This information collection also is beneficial to respondents as TTB’s determination allows claimants to know in advance of actual manufacture if a product is or is not fit for beverage purposes and thus eligible or not eligible for drawback. In addition, by filing a letterhead notice, manufacturers may adopt approved nonbeverage product formulas for use at other plants they operate, and they may adopt such formulas from predecessor proprietors.

Form: TTB F 5154.1.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 405.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 14,700.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 7,350.

5. Title: Environmental Information and Supplemental Information on Water Quality Consideration under 33 U.S.C. 1341(a).

OMB Control Number: 1513–0023.

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

Description: To comply with provisions of the National Environmental Policy Act (42 U.S.C. 4332), the Federal Water Pollution Control Act (Clean Water Act, 33 U.S.C. 1341(a)), and their implementing regulations as found, respectively, in 40 CFR 1500.6 and 40.123.3, TTB collects environmental and water quality information from new and certain amended alcohol and tobacco permit applicants. TTB uses the environmental information supplied on TTB F 5000.29 by an applicant regarding solid and liquid waste, air and noise pollution, and the like to determine if their activities will have a significant effect on the environment and to determine if a formal environmental impact statement or an environmental permit is necessary for the proposed activities. TTB uses the supplemental water quality information supplied on TTB F 5000.30 by an applicant regarding discharges of effluent into navigable waters to determine if a certification or waiver by the applicable State water quality agency is required under the Clean Water Act.

Form: TTB F 5000.29, TTB F 5000.30.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 3,800.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 3,800.

Estimated Time per Response: 30 minutes (electronic submission), 1 hour (paper submission).

Estimated Total Annual Burden Hours: 2,315.

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

OMB Control Number: 1513–0040.

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

Description: As required by the Internal Revenue Code (IRC) at 26

U.S.C. 5171(d), before beginning production or operations, persons who, for industrial use, intend to distill spirits, denature spirits, bottle or package, or warehouse spirits must apply for and obtain a distilled spirits plant (DSP) operating permit. That IRC section also requires persons who intend to manufacture articles using distilled spirits, and persons who intend to warehouse bulk spirits for non industrial use without bottling, to obtain a DSP operating permit. Each individual DSP requires an operating permit, which specifies its authorized activities. Under that IRC authority, the TTB regulations in 27 CFR part 19, Distilled Spirits Plants, require persons to apply for, and receive an operating permit using form TTB F 5110.25 before beginning operations. The form identifies the name and principal business address of the applicant, the DSP's location (if different from the business address), and the operations to be conducted at the plant. The form's instructions also require the applicant to submit a statement of business organization, information regarding the persons with significant interest in the business, and a list of trade names to be used in connection with the specified operations. Collection of this information by TTB is necessary to protect the revenue as it allows TTB to determine if an applicant is qualified under the IRC to receive an operating basic permit. This helps ensure that DSP proprietors are likely to operate their businesses in conformity with Federal laws and regulations, and limits the illicit manufacture and sale of non-taxpaid distilled spirits and/or the diversion of industrial alcohol to taxable beverage use.

Form: TTB F 5110.25.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 100.

Frequency of Response: On occasion.
Estimated Total Number of Annual Responses: 100.

Estimated Time per Response: 1 hour.
Estimated Total Annual Burden Hours: 100.

7. Title: Alcohol Fuel Plants (AFP) Reports, and Miscellaneous Letterhead Applications and Notices, Marks, and Records.

OMB Control Number: 1513-0052.

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

Description: Under the IRC at 26 U.S.C. 5001, distilled spirits produced or imported into the United States are subject to an excise tax of up to \$13.50 per proof gallon. However, under 26

U.S.C. 5214(a)(12) distilled spirits used for fuel purposes may be withdrawn from a distilled spirits plant (DSP) free of tax. To protect the revenue and help prevent diversion of alcohol fuel to taxable beverage use, 26 U.S.C. 5181 and 5207 require a proprietor of a DSP established as an alcohol fuel plant (AFP) to make applications, maintain records, and render reports as the Secretary of the Treasury prescribes by regulation. Under those IRC authorities, TTB has issued AFP fuel regulations in 27 CFR, part 19, subpart X, which require AFP proprietors to keep certain records, provide certain notices, place certain marks on alcohol fuel containers, and make annual operations reports using form TTB F 5110.75. The information collected under these regulations is necessary to keep AFP permits current, to account for distilled spirits produced for fuel purposes and verify the spirits' disposition, and to evaluate requested variations from prescribed AFP procedures.

Form: TTB F 5110.75.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 1,900.

Frequency of Response: Annually, On Occasion.

Estimated Total Number of Annual Responses: 1,962.

Estimated Time per Response: 1 hour.
Estimated Total Annual Burden Hours: 1,962.

8. Title: Tobacco Bond—Collateral, Tobacco Bond—Surety, and Tobacco Bond.

OMB Control Number: 1513-0103.

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

Description: To protect the revenue, the IRC at 26 U.S.C. 5711 requires that every person, before commencing business as a manufacturer of tobacco products or cigarette papers and tubes, or as an export warehouse proprietor, file a bond in the amount, form, and manner as prescribed by the Secretary by regulation. Also, the IRC at 26 U.S.C. 7101 requires that such bonds be guaranteed by a surety or by the deposit of collateral in the form of United States Treasury bonds or notes. Under these IRC authorities, TTB has issued tobacco bond regulations in 27 CFR parts 40 and 44. These regulations require the prescribed persons to file a surety or collateral bond with TTB in an amount equivalent to the potential tax liability of the person, within a minimum and a maximum amount. The TTB regulations also require a strengthening bond when the amount of an existing bond is found to be insufficient, and require a

superseding bond when a current bond is no longer valid for reasons specified by regulation. The prescribed persons may provide a surety bond using TTB F 5000.25 or a collateral bond using TTB F 5000.26. TTB F 5200.29 is a combination of those two forms, and it currently may be used to meet TTB's tobacco bond requirements as an approved alternate procedure.

Form: TTB F 5200.25, TTB F 5200.26, TTB F 5200.29.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 215.

Frequency of Response: On occasion.
Estimated Total Number of Annual Responses: 215.

Estimated Time per Response: 1 hour.
Estimated Total Annual Burden Hours: 215.

9. Title: Monthly Report—Importer of Tobacco Products or Processed Tobacco.

OMB Control Number: 1513-0107.

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

Description: Under the IRC at 26 U.S.C. 5722, importers of tobacco products and of processed tobacco are required to make reports containing such information, in such form, at such times, and for such periods as the Secretary shall prescribe by regulation. Under this authority, the TTB tobacco import regulations in 27 CFR part 41 require importers of tobacco products and importers of processed tobacco to submit a monthly report on TTB F 5220.6 to account for such products on hand, received, and removed. TTB requires this information to protect the revenue as it assists TTB in ensuring that the appropriate taxes on such products are paid. The required information also allows TTB to determine the amount and disposition of tobacco products and processed tobacco imported into the United States, which assists TTB in preventing diversion of tobacco products and processed tobacco into the illegal market.

Form: TTB F 5220.6.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 280.

Frequency of Response: Monthly.
Estimated Total Number of Annual Responses: 3,360.

Estimated Time per Response: 1 hour.
Estimated Total Annual Burden Hours: 3,360.

10. Title: Formulas for Fermented Beverage Products, TTB REC 5052/1.

OMB Control Number: 1513-0118.

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

Description: Under the authority of the IRC at 26 U.S.C. 5051, 5052, and 7805, and the authority of the FAA Act at 27 U.S.C. 205(e), the TTB regulations in 27 CFR parts 7 and 25 require beer and malt beverage producers and importers to file a formula when certain non-exempted ingredients, flavors, colors, or processes are used to produce a non-traditional fermented beverage product. This information collection, which is submitted to TTB as a written notice, is necessary to (1) ensure that the Federal alcohol excise tax revenue due under the provisions of chapter 51 of the IRC is not jeopardized for domestically made or imported beer, and (2) to ensure that the alcohol beverage labeling provisions of the FAA Act are met for imported products that meet the FAA Act definition of malt beverage.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 550.

Frequency of Response: On Occasion.
Estimated Total Number of Annual Responses: 1,650.

Estimated Time per Response: 1 hour.
Estimated Total Annual Burden Hours: 1,650.

11. Title: Formula and Process for Domestic and Imported Alcohol Beverages.

OMB Control Number: 1513-0122.

Type of Review: Revision of a currently approved collection.

Description: Chapter 51 of the Internal Revenue Code (IRC, 26 U.S.C. chapter 51) governs the production, classification, and taxation of alcohol products, while the Federal Alcohol Administration Act (FAA Act) at 27 U.S.C. 205(e) requires alcohol beverage labels to provide consumers with adequate information as to the identity and quality of alcohol beverages, and each statute authorizes the Secretary to issue regulations related to such activities. The TTB regulations issued under those authorities require alcohol beverage producers and importers to obtain formula approval from TTB for certain non-standard products to ensure that the product is properly classified for excise tax purposes under the IRC and that it is properly labeled under the FAA Act. Currently, in lieu of the formula forms and letterhead notices specified in the TTB regulations and specific to each alcohol commodity (distilled spirits, wine, and beer/malt beverages), which are approved under separate OMB control numbers,

respondents may submit TTB F 5100.51 or its electronic equivalent, Formulas Online (FONL), approved under this OMB control number, to TTB as an alternate procedure.

Form: TTB F 5100.51.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 2,937.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 14,485.

Estimated Time per Response: 2 hours.

Estimated Total Annual Burden Hours: 28,970.

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

Dated: October 19, 2018.

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2018-23284 Filed 10-24-18; 8:45 am]

BILLING CODE 4810-31-P

DEPARTMENT OF THE TREASURY

Multiemployer Pension Plan Application To Reduce Benefits

AGENCY: Department of the Treasury.

ACTION: Notice of availability; request for comments.

SUMMARY: The Board of Trustees of the IBEW Local Union No. 237 Pension Fund, a multiemployer pension plan, has submitted an application to reduce benefits under the plan in accordance with the Multiemployer Pension Reform Act of 2014 (MPRA). The purpose of this notice is to announce that the application submitted by the Board of Trustees of the IBEW Local Union No. 237 Pension Fund has been published on the website of the Department of the Treasury (Treasury), and to request public comments on the application from interested parties, including participants and beneficiaries, employee organizations, and contributing employers of the IBEW Local Union No. 237 Pension Fund.

DATES: Comments must be received by December 10, 2018.

ADDRESSES: You may submit comments electronically through the Federal eRulemaking Portal at <http://www.regulations.gov>, in accordance with the instructions on that site. Electronic submissions through www.regulations.gov are encouraged.

Comments may also be mailed to the Department of the Treasury, MPRA Office, 1500 Pennsylvania Avenue NW, Room 1224, Washington, DC 20220, Attn: Danielle Norris. Comments sent via facsimile or email will not be accepted.

Additional Instructions. All comments received, including attachments and other supporting materials, will be made available to the public. Do not include any personally identifiable information (such as your Social Security number, name, address, or other contact information) or any other information in your comment or supporting materials that you do not want publicly disclosed. Treasury will make comments available for public inspection and copying on www.regulations.gov or upon request. Comments posted on the internet can be retrieved by most internet search engines.

FOR FURTHER INFORMATION CONTACT: For information regarding the application from the IBEW Local Union No. 237 Pension Fund, please contact Treasury at (202) 622-1534 (not a toll-free number).

SUPPLEMENTARY INFORMATION: MPRA amended the Internal Revenue Code to permit a multiemployer plan that is projected to have insufficient funds to reduce pension benefits payable to participants and beneficiaries if certain conditions are satisfied. In order to reduce benefits, the plan sponsor is required to submit an application to the Secretary of the Treasury, which must be approved or denied in consultation with the Pension Benefit Guaranty Corporation (PBGC) and the Department of Labor.

On September 28, 2018, the Board of Trustees of the IBEW Local Union No. 237 Pension Fund submitted an application for approval to reduce benefits under the plan. As required by MPRA, that application has been published on Treasury's website at <https://www.treasury.gov/services/Pages/Plan-Applications.aspx>. Treasury is publishing this notice in the **Federal Register**, in consultation with PBGC and the Department of Labor, to solicit public comments on all aspects of the IBEW Local Union No. 237 Pension Fund application.

Comments are requested from interested parties, including participants and beneficiaries, employee organizations, and contributing employers of the IBEW Local Union No. 237 Pension Fund. Consideration will be given to any comments that are timely received by Treasury.

Dated: October 22, 2018.

David Kautter,

Assistant Secretary for Tax Policy.

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