



[BILLING CODE: 4810–31–P]

DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB–2017–0003]

Proposed Information Collections; Comment Request (No. 64)

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 [INSERT DATE 60 DAYS AFTER PUBLICATION IN THE FEDERAL REGISTER].

ADDRESSES: As described below, you may send comments on the information collections listed in this document using the “Regulations.gov” online comment form for this document, or you may send written comments via U.S. mail or hand delivery. TTB no longer accepts public comments via email or fax.

- <http://www.regulations.gov>: Use the comment form for this document posted within Docket No. TTB–2017–0003 on “Regulations.gov,” the Federal e-rulemaking portal, to submit comments via the Internet;

- U.S. Mail: Michael Hoover, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005.
- Hand Delivery/Courier in Lieu of Mail: Michael Hoover, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Suite 400, Washington, DC 20005.

Please submit separate comments for each specific information collection listed in this document. You must reference the information collection's title, form or recordkeeping requirement number, and OMB number (if any) in your comment.

You may view copies of this document, the information collections listed in it and any associated instructions, and all comments received in response to this document within Docket No. TTB–2017–0003 at <https://www.regulations.gov>. A link to that docket is posted on the TTB Web site at <https://www.ttb.gov/forms/comment-on-form.shtml>. You may also obtain paper copies of this document, the information collections described in it and any associated instructions, and any comments received in response to this document by contacting Michael Hoover at the addresses or telephone number shown below.

FOR FURTHER INFORMATION CONTACT: Michael Hoover, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005; telephone (202) 453–1039, ext. 135; or email

informationcollections@ttb.gov (please do not submit comments on this notice to this email address).

SUPPLEMENTARY INFORMATION:

Request for Comments

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau (TTB), as part of a 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 do not include any confidential or inappropriate material in comments.

For each information collection listed below, we invite comments on:

- (a) Whether the 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 information collections (forms, recordkeeping requirements, or questionnaires):

Title: Letterhead Applications and Notices Filed by Brewers; Brewer's Notice.

OMB Number: 1513-0005.

TTB Form Number: F 5130.10.

TTB Recordkeeping Number: REC 5130/2.

Abstract: The Internal Revenue Code (IRC) at 26 U.S.C. 5401 requires brewers to file a notice of intent to operate a brewery. Under this authority, TTB requires brewery applicants to submit TTB F 5130.10, the Brewer's Notice, which collects information similar to that collected on a permit application and, when approved by TTB, is a brewer's authorization to operate. The brewer maintains the approved Brewer's Notice and all associated documents at the brewery premises, in complete and current condition, readily available for inspection by an appropriate TTB officer. TTB regulations promulgated under the authority of the IRC also require that brewers submit letterhead applications or notices to conduct certain activities, such as to use a brewery for purposes other than those specifically authorized (see 26 U.S.C. 5411) or to operate a pilot brewery (see 26 U.S.C. 5417). Letterhead applications and notices are necessary to identify brewery activities so that TTB may ensure that proposed operations would

comply with the IRC and would not jeopardize Federal revenue.

Current Actions: TTB is submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 6,298.

Estimated Total Annual Burden Hours: 32,091.

Title: Application to Establish and Operate Wine Premises, and Wine Bond.

OMB Number: 1513-0009.

TTB Form Numbers: F 5120.25 and F 5120.36.

Abstract: The IRC at 26 U.S.C. 5351 through 5357 provides for the establishment of bonded wine cellars, bonded wineries, and taxpaid wine bottling houses and, to establish such wine premises, these IRC sections require the filing of applications and bonds. Under these authorities, TTB has issued TTB F 5120.25, Application to Establish and Operate Wine Premises, to collect information that TTB uses to determine the qualifications of an applicant applying to establish and operate a new wine premises. Proprietors of established wine premises also use TTB F 5120.25 to report changes to required information such as location and ownership. Wine premises respondents use TTB F 5120.36, Wine Bond, to file bond coverage with TTB. The bond may be secured through a

surety company or it may be secured with collateral (cash, Treasury Bonds or Treasury Notes). The bond protects the revenue by ensuring adequate assets are available to pay Federal excise tax liabilities.

Current Actions: TTB is submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 4,495.

Estimated Total Annual Burden Hours: 3,345.

Title: Brewer's Bond and Brewer's Bond Continuation Certificate/Brewer's Collateral Bond and Brewer's Collateral Bond Continuation Certificate.

OMB Number: 1513-0015.

TTB Form Numbers: F 5130.22, F 5130.23, F 5130.25, and F 5130.27.

Abstract: Subject to the exemption in IRC at 26 U.S.C. 5551(d) for brewers eligible to pay excise taxes on an annual or quarterly basis, the IRC at 26 U.S.C. 5401(b) requires brewers to execute a bond to protect the revenue. The Brewer's Bond (TTB F 5130.22) is a contract between the brewer and an authorized surety company to provide such a bond. In lieu of a surety bond, brewers may furnish certain United States securities, cash, or cash equivalent as collateral to protect the revenue. The Brewer's Collateral Bond (TTB F 5130.25) is a form to facilitate this transaction. Also under the IRC at 26 U.S.C. 5401(b),

brewers' bonds expire every four years. Instead of filing a new bond, a brewer may furnish a continuation certificate to extend the term of the bond, using the Brewer's Bond Continuation Certificate (TTB F 5130.23) or the Brewer's Collateral Bond Continuation Certificate (TTB F 5130.27), as appropriate.

Current Actions: TTB is submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 652.

Estimated Total Annual Burden Hours: 364.

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

OMB Number: 1513-0037.

TTB Form Number: F 5100.11.

Abstract: The IRC, at 26 U.S.C. 5066, 5214, and 5362, provides that distilled spirits, denatured spirits, and wines may be withdrawn from internal revenue bonded premises without payment of the Federal excise tax for direct exportation or exportation to the armed forces of the United States, or for transfer to a foreign trade zone or a customs bonded warehouse, or for use as supplies on vessels or aircraft. These IRC sections also state that such withdrawals are subject to regulations prescribed by the Secretary of the Treasury. As required

by TTB regulations, exporters use TTB F 5100.11 to report these types of removals without payment of tax.

Current Actions: TTB is submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 150.

Estimated Total Annual Burden Hours: 1,500.

Title: Application for Transfer of Spirits and/or Denatured Spirits in Bond.

OMB Number: 1513-0038.

TTB Form Number: F 5100.16.

Abstract: Under the IRC at 26 U.S.C. 5005(c), when a proprietor of a distilled spirits plant (DSP) or an alcohol fuel plant (AFP, a type of DSP) desires to have spirits or denatured spirits transferred to their plant from another domestic plant, the proprietor must make an application to receive such spirits in bond. Under this authority, the TTB regulations require that the receiving proprietor file an application for the transfer on TTB F 5100.16, Application for Transfer of Spirits and/or Denatured Spirits in Bond. TTB must approve the application before the transfer may occur. With the submission of this form TTB, can ensure that the receiving plant has adequate bond coverage.

Current Actions: TTB is submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 250.

Estimated Total Annual Burden Hours: 228.

Title: Registration of Distilled Spirits Plants and Miscellaneous Requests and Notices for Distilled Spirits Plants, and other Distilled Spirits Related Requests and Notices.

OMB Number: 1513-0048.

TTB Form Number: F 5110.41.

Abstract: The IRC at 26 U.S.C. 5171 and 5172 provide that an application to register a distilled spirits plant (DSP) be made in conformity with regulations issued by the Secretary of the Treasury, while 26 U.S.C. 5201 requires DSPs to operate in conformity with such regulations. Under these authorities, the TTB regulations in 27 CFR part 19 prescribe the use of TTB F 5110.41 to register a DSP and require DSP operators to submit various miscellaneous notices or requests to vary their operations from the requirements of that part. In addition, the regulations in part 19 require persons who are neither registered DSPs nor applicants for registration to submit applications or notices related to certain distilled spirits activities, such as the establishment of an experimental DSP or

the use of spirits for research purposes. The required information assists TTB in determining a person's eligibility to establish and operate a DSP, whether a variance from TTB's regulatory requirements should be approved, and whether non-DSP entities are eligible to engage in certain distilled spirits-related activities.

Current Actions: TTB is submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 2,276.

Estimated Total Annual Burden Hours: 5,883.

Title: Report of Wine Premises Operations.

OMB Number: 1513-0053.

TTB Form Number: F 5120.17.

Abstract: The IRC, at 26 U.S.C. 5367, authorizes regulations requiring the keeping of records and the filing of returns related to wine cellar and bottling house operations. Section 5555 of the IRC also generally requires any person liable for tax under chapter 51 of the IRC to keep records, provide statements, and make returns as prescribed by regulation. Under these authorities, the TTB wine regulations in 27 CFR part 24 require wine premises to file periodic operations reports on form TTB F 5120.17. TTB uses this information to ensure collection of the Federal excise tax due on the wine produced, and to ensure

wine is produced in accordance with applicable Federal law and regulations. TTB also uses this report to collect raw data on wine premises activity for its monthly statistical report on wine operations, which is made available to the public on TTB's website.

Current Actions: TTB is submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 6,034.

Estimated Total Annual Burden Hours: 34,711.

Title: Excise Tax Return.

OMB Number: 1513-0083.

TTB Form Number: F 5000.24.

Abstract: Under the IRC at 26 U.S.C. 5061(a) and 5703(b), the Federal alcohol and tobacco excise tax is collected on the basis of a return. Businesses, other than those in Puerto Rico, report their Federal excise tax liability on those products on TTB F 5000.24, Excise Tax Return. TTB uses the information provided on the return form to establish the taxpayer's identity, the amount and type of taxes due, and the amount of payments made. This information is necessary for the collection of the revenue.

Current Actions: TTB is submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 18,479.

Estimated Total Annual Burden Hours: 127,513.

Title: Pay.gov User Agreement.

OMB Number: 1513-0117.

TTB Form Number: F 5000.31.

Abstract: The Pay.gov system allows businesses and members of the public to pay various Federal taxes and fees, and submit various reports and requests, electronically. The TTB portion of the Pay.gov system provides qualified alcohol and tobacco proprietors with a means to file tax returns and pay taxes, and submit operations and production reports, electronically rather than submitting paper checks and documents by mail or delivery service. TTB uses the Pay.gov User Agreement to identify, validate, approve, and register qualified users of its portion of the Pay.gov system.

Current Actions: TTB is submitting this information collection as a revision. While the information collection remains the same, we are decreasing the estimated number of respondents and burden hours due to a decrease in the number of industry members submitting Pay.gov agreements to TTB.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 950.

Estimated Total Annual Burden Hours: 80.

Title: Application, Permit, and Report—Wine and Beer (Puerto Rico), and Application, Permit, and Report—Distilled Spirits Products (Puerto Rico).

OMB Number: 1513–0123.

TTB Form Numbers: F 5100.21 and F 5110.51.

Abstract: In general, under the IRC at 26 U.S.C. 7652(a)(1), wine, beer, and distilled spirits products produced in Puerto Rico and shipped to the United States for consumption or sale are subject to the Federal excise taxes equal to those imposed by the IRC for domestically-produced products. TTB regulations require the use of TTB F 5100.21 and TTB F 5110.51 by persons shipping wine, beer, and certain distilled spirits products produced in Puerto Rico to the United States for domestic consumption or sale. TTB F 5100.21 is an application and permit to compute the Federal excise tax on, taxpay, and withdraw wine or beer for shipment to the United States. TTB F 5110.51 is an application and permit to compute the tax on, taxpay, and withdraw for shipment to the United States certain distilled spirits products.

Current Actions: TTB is submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 35.

Estimated Total Annual Burden Hours: 35.

Title: Distilled Spirits Bond.

OMB Number: 1513-0125.

TTB Form Number: F 5110.56.

Abstract: Subject to the exemptions under the IRC at 26 U.S.C. 5551(d) and 5181(c)(3), the IRC at 26 U.S.C. 5173 and 5181 requires distilled spirits plants (DSPs) and alcohol fuel plants (AFPs) to furnish a bond. TTB F 5110.56 is used by DSP and AFP proprietors to file bond coverage with TTB. The bond may be secured through a surety company or it may be secured with collateral (cash or Treasury Bonds or Treasury Notes). The bond protects the revenue by ensuring adequate assets are available to pay Federal excise tax liabilities.

Current Actions: TTB is submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 358.

Estimated Total Annual Burden Hours: 716.

Dated: June 5, 2017.

Amy R. Greenberg,

Director, Regulations and Rulings Division.

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