



4810-31-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 should be received on or before [**INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER**] to be assured of consideration.

**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](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 e-mailing [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:* Tax Information Authorization.

*OMB Control Number:* 1513-0001.

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

*Description:* In general, Federal law at 5 U.S.C. 552 prohibits the disclosure of confidential business information obtained by the Government, and 26 U.S.C. 6103 prohibits disclosure of tax returns and taxpayer-related information unless disclosure is specifically authorized by that section. However, a taxpayer or other regulated person may authorize a representative to receive their otherwise confidential tax or business information. Form TTB F 5000.19 is used by respondents to authorize a representative who does not have a power of attorney to receive such confidential information from TTB. TTB uses the information provided on the form to identify the respondent's representative and the scope of their authority to obtain the otherwise confidential information.

*Form:* TTB F 5000.19.

*Affected Public:* Business or other for-profit; Individuals or households.

*Estimated Number of Respondents:* 50.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 50.

*Estimated Time per Response:* 1 hour.

*Estimated Total Annual Burden Hours:* 50.

2. *Title:* Referral of Information.

*OMB Control Number:* 1513-0003.

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

*Description:* TTB personnel, during the course of their duties, sometimes discover apparent violations of statutes and regulations under the jurisdiction of State, local, and tribal government agencies. Using form TTB F 5000.21, TTB personnel refer information regarding such violations to the appropriate external agencies, if such disclosures are authorized under the IRC at 26 U.S.C. 6103 or by other Federal laws. The referral form includes a section for the external agencies to respond to TTB regarding their action on such referrals. This form provides a consistent means of conveying the relevant information to external agencies, and it facilitates information-sharing between TTB and external agencies to support enforcement efforts. The response that TTB requests from State, local, and tribal government agencies also provides information as to the utility of the referrals and potential enforcement actions that these external agencies take against entities that are also regulated by TTB.

*Form:* TTB F 5000.21.

*Affected Public:* State, local, and tribal governments.

*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 hours.

3. *Title:* Usual and Customary Business Records Relating to Denatured Spirits, TTB REC 5150/1.

*OMB Control Number:* 1513-0062.

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

*Description:* Denatured distilled spirits may be used for industrial purposes in the manufacture of non-beverage products. To prevent diversion of denatured spirits to taxable beverage use, the IRC at 26 U.S.C. 5271-5275 imposes a system of permits, bonds, recordkeeping, and reporting requirements on persons that procure or use such alcohol, and the Secretary of the Treasury (the Secretary) is authorized to issue regulations regarding those matters. Under those IRC authorities, the TTB regulations in 27 CFR part 20 require industrial alcohol users to keep certain usual and customary business records which track denatured spirits. TTB uses the required records to account for denatured spirits and to ensure compliance with statutory provisions.

*Form:* TTB REC 5150/01.

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

*Estimated Number of Respondents:* 3,440.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 3,440.

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

*Estimated Total Annual Burden Hours:* None.

4. *Title:* Application for Registration for Tax-Free Firearms and Ammunition Transactions  
Under 26 U.S.C. 4221.

*OMB Control Number:* 1513-0095.

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

*Description:* In general, the IRC at 26 U.S.C. 4181 imposes Federal excise tax on firearms and ammunition sold by manufacturers and importers. However, under 26 U.S.C. 4221, no excise tax is imposed on certain sales of firearms and ammunition, provided that the seller and purchaser of the articles (with certain exceptions) are registered, in the form and manner the Secretary prescribes by regulation, as required by 26 U.S.C. 4222. Under that IRC authority, the TTB regulations at 27 CFR 53.140 provide for registration using form TTB F 5300.28. In addition, registrants may subsequently file notifications on their letterhead to make certain amendments to the information previously provided on that form.

*Form:* TTB F 5300.28.

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

*Estimated Number of Respondents:* 100.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 100.

*Estimated Time per Response:* 3 hours.

*Estimated Total Annual Burden Hours:* 300 hours.

5. *Title:* Record of Carbon Dioxide Measurement in Effervescent Products Taxed as Hard Cider.

*OMB Control Number:* 1513-0139.

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

*Description:* The IRC, at 26 U.S.C. 5041, defines and imposes six Federal excise tax rates on wine, which vary by the wine's alcohol and carbon dioxide content. Wines with no more than 0.392 grams of carbon dioxide per 100 milliliters are taxed as still wine at \$1.07, \$1.57, or \$3.15

per gallon, depending on their alcohol content, while wines with more than 0.392 grams of carbon dioxide per 100 milliliters are taxed as effervescent wine at \$3.30 per gallon if artificially carbonated or \$3.40 per gallon if naturally carbonated. However, under those IRC provisions, certain apple- and pear-based wines are subject to the “hard cider” tax rate of \$0.226 per gallon if the product contains no more than 0.64 grams of carbon dioxide per 100 milliliters of wine. Given the difference in tax rates which, in part, depend on the level of effervescence, the TTB regulations in 27 CFR 24.302 require proprietors who produce or receive effervescent hard cider to record the amount of carbon dioxide in the hard cider. This recordkeeping requirement is necessary to demonstrate compliance with the statutory definition of wine eligible for the hard cider tax rate.

*Form:* None.

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

*Estimated Number of Respondents:* 600.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 15,000.

*Estimated Time per Response:* 4 hours.

*Estimated Total Annual Burden Hours:* 60,000 hours.

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

Dated: August 18, 2020.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

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