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## DEPARTMENT OF THE TREASURY

### Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB–2020–0001]

#### Proposed Information Collections; Comment Request (No. 81)

**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:** You may send comments on the information collections described in this document using one of the two methods described below—

- *Internet:* To submit comments electronically, use the comment form for this document posted on the “Regulations.gov” e-rulemaking Web site at <https://www.regulations.gov> within Docket No. TTB–2019–0001.

- *Mail:* Send comments to the Paperwork Reduction Act Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005.

Please submit separate comments for each specific information collection described in this document. You must reference the information collection’s title,

form or recordkeeping requirement number, and OMB control number (if any) in your comment.

You may view copies of this document, the listed TTB forms, and all comments received at <https://www.regulations.gov> within Docket No. TTB–2019–0001. TTB has posted a link to that docket on its website at <https://www.ttb.gov/forms/comment-on-form.shtml>. You also may obtain paper copies of this document, the listed forms, and any comments received by contacting TTB’s Paperwork Reduction Act Officer at the addresses or telephone number shown below.

**FOR FURTHER INFORMATION CONTACT:** Michael Hoover, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005; 202–453–1039, ext. 135; or [informationcollections@ttb.gov](mailto:informationcollections@ttb.gov) (please do not submit comments 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 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 described below, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

Comments submitted in response to this document 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 your comments.

We invite comments on: (a) Whether an 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.

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 has a valid OMB control number.

### **Information Collections Open for Comment**

Currently, we are seeking comments on the following forms, letterhead applications or notices, recordkeeping requirements, questionnaires, or surveys:

*OMB Control No. 1513–0019*

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

*TTB Form Numbers:* TTB F 5100.18.

*Abstract:* 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.

*Current Actions:* There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the

number of annual respondents, responses, and burden hours associated with this collection.

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

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

*Estimated Annual Burden*

- *Number of Respondents:* 8,550.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 8,550.
- *Average Per-response Burden:* 23 minutes.
- *Total Burden:* 3,278 hours.

*OMB Control No. 1513–0028*

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

*TTB Form Number:* TTB F 5150.22.

*Abstract:* 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 nonbeverage 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 nonbeverage 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.

*Current Actions:* There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the number of annual respondents, responses, and burden hours for this collection.

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

*Affected Public:* Businesses or other for-profits; State and local governments.

#### *Estimated Annual Burden*

- *Number of Respondents:* 2,710.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 2,710.
- *Average Per-response Burden:* 0.7 hour.
- *Total Burden:* 1,897.

*OMB Control No. 1513–0033*

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

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

*Abstract:* 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.

*Current Actions:* There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

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

*Affected Public:* Businesses and other for-profits.

#### *Estimated Annual Burden*

- *Number of Respondents:* 235.
- *Average Responses per Respondent:* 2,820.
- *Number of Responses:* 12.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 2,820 hours.

*OMB Control No. 1513–0034*

*Title:* Schedule of Tobacco Products, Cigarette Papers or Tubes

Withdrawn from the Market.

*TTB Form Number:* TTB F 5200.7.

*Abstract:* 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.

*Current Actions:* There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

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

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

*Estimated Annual Burden*

- *Number of Respondents:* 50.
- *Average Responses per Respondent:* 5.
- Number of Responses: 250.
- Average Per-response Burden: 0.75 hour.
- Total Burden: 188 hours.

*OMB Control No. 1513–0064*

*Title:* Importer's Records and Reports (TTB REC 5170/1).

*TTB Recordkeeping Number:* TTB REC 5170/1.

*Abstract:* Pursuant to chapter 51 of the IRC (26 U.S.C.) and the FAA Act at 27 U.S.C. 201 *et seq.*, TTB regulates, among other things, the importation of distilled spirits, wine, and malt beverages. Pursuant to chapter 52 of the IRC (26 U.S.C.) TTB also regulates the importation of tobacco products, processed tobacco, and cigarette papers and tubes. Those statutory provisions are the basis of the TTB alcohol and tobacco regulations that require importers of those products to obtain permits and to submit certain information upon importation. Customs and Border Protection (CBP) and TTB use the information collected under this request to ensure that alcohol and tobacco product importers have the required permits, have paid the applicable taxes, and that commodities released from customs custody without payment of tax for transfer to a bonded facility are eligible for such release. TTB also uses this collection to ensure that imported alcohol product labels comply with FAA Act requirements. The reporting provisions allow for the submission of import-related information electronically

along with the electronic submission of entry information to CBP. In addition, TTB uses the letterhead applications covered under this collection to evaluate requests to vary from the regulatory provisions. The collected information is necessary to ensure applicable tax revenue is paid and that alcohol and tobacco importers comply with Federal laws and regulations.

*Current Actions:* There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is decreasing the number of annual respondents, responses, and burden hours associated with this collection.

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

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

*Estimated Annual Burden*

- *Number of Respondents:* 10,550.
- *Average Responses per Respondent:* 6 (one).
- *Number of Responses:* 63,300.
- *Average Per-response Burden:* 0.33 hour.
- *Total Burden:* 20,889 hours.

*OMB Control No. 1513–0069*

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

*Abstract:* 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.

*Current Actions:* There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

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

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

*Estimated Annual Burden*

- *Number of Respondents:* 205.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 205.

- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 205 hours.

*OMB Control No. 1513–0073*

*Title:* Manufacturers of Nonbeverage Products—Records to Support Claims for Drawback (TTB REC 5530/2).

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

*Abstract:* 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 “nonbeverage” 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 nonbeverage 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 nonbeverage drawback.

*Current Actions:* There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the number of annual respondents, responses, and burden hours associated with this collection.

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

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

*Estimated Annual Burden*

- Number of Respondents: 615.
- Average Responses per Respondent: 1 (one).
- *Number of Responses:* 615.
- Average Per-response Burden: 21 hours.
- *Total Burden:* 12,915 hours.

*OMB Control No. 1513–0075*

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

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

*Abstract:* 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.

*Current Actions:* There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

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

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

#### *Estimated Annual Burden*

- *Number of Respondents:* 750.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 750.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 750 hours.

*OMB Control No. 1513–0099*

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

*Abstract:* 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.

*Current Actions:* There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the number of annual respondents, responses, and burden hours associated with this collection.

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

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

*Estimated Annual Burden*

- *Number of Respondents:* 10.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 10.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 10 hours.

*OMB Control No. 1513–0101*

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

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

*Abstract:* 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.

*Current Actions:* Previously, TTB reported that this collection consisted entirely of usual and customary labels, marks, and notices placed by respondents on tobacco product packages. However, TTB believes that the labeling on packages of tobacco products intended for export or for the use the United States indicating the tax-exempt status of such products may not be a usual and customary business practice (see 27 CFR 44.185 and 45.46, respectively). Therefore, TTB is adding one hour of burden per respondent to account for such labeling.

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

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

### *Estimated Annual Burden*

- *Number of Respondents:* 724.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 724.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 724 hours.

### *OMB Control No. 1513–0121*

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

*Abstract:* 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.

*Current Actions:* There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increase the number of annual respondents, responses, and burden hours associated with this collection.

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

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

*Estimated Annual Burden*

- *Number of Respondents:* 700.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 700.
- *Average Per-response Burden:* 49 minutes.
- *Total Burden:* 572 hours.

Dated: October 28, 2020.

**Amy R. Greenberg,**

*Director, Regulations and Rulings Division.*

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