



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 of Information Collection; request for comment.

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. 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 Spencer W. Clark by e-mailing PRA@treasury.gov, calling (202) 927-5331, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Alcohol and Tobacco Tax and Trade Bureau (TTB)

1. *Title:* Combined Alcohol Excise Tax Returns and Operations Reports—Pilot Test.

OMB Control Number: 1513-NEW.

Type of Review: Request for a new OMB Control Number.

Description: Under the Internal Revenue Code (IRC) at 26 U.S.C. 5061, the Federal excise tax on distilled spirits, wine, and beer is collected on the basis of a return which taxpayers file on a semi-monthly, quarterly, or annual basis, depending on the amount of their annual tax liability (see 26 U.S.C. 5061(d)(4)). In addition, under the IRC at 26 U.S.C. 5207, 5367, and 5415, taxpayers for distilled spirits, wine, and beer, respectively, must furnish reports of operations and transactions as the Secretary of the Treasury prescribes by regulation.

Currently, under those IRC authorities, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations in 27 CFR chapter I require alcohol excise taxpayers to report their excise tax liability using form TTB F 5000.24, Excise Tax Return, approved under OMB No. 1513–0083. In addition, alcohol excise taxpayers must file operations reports accounting for their production, removals, losses, and certain other matters that effect their excise tax liability. Distilled spirits plant proprietors file up to four separate operations reports on a monthly basis on TTB F 5110.11, TTB F 5110.28, TTB F 5110.40, and TTB F 5110.43, approved under OMB Nos. 1513–0039, 1513–0041, 1513–0047, and 1513–0049, concerning, respectively, storage, processing, production, and denaturing operations. Wine premises proprietors file monthly operations reports on TTB F 5120.17, approved under OMB No. 1513–0053. Brewers, depending on their annual tax liability, file operations reports either on a monthly basis using TTB F 5130.9 or on a quarterly basis using TTB F 5130.9 or TTB F 5130.26, both of which are approved under OMB No. 1513–0007.

As part of TTB's efforts to lower respondent burden, the Bureau is developing a combined tax return and simplified operations report and intends to pilot its use with alcohol excise taxpayers. Under this pilot, alcohol excise taxpayers will submit a letterhead application to join the pilot program as an alternative method to their filing the current tax return and operations reports under existing regulatory requirements. Once approved, taxpayers participating in the pilot program will file their combined alcohol excise return and simplified operations report under the due dates currently applicable to their excise tax returns.

The collected information will allow TTB to identify the excise taxpayer, the amount of taxes due, and the amount of payment made. Additionally, the collected information will allow TTB to identify the amount of distilled spirits, wine, or beer the taxpayer produced, removed, transferred, and disposed of during the reporting period, which effects the amount of alcohol excise tax due, while reducing the overall burden of filing separate tax returns and operations reports.

TTB is beginning this pilot test program with the information collection and instruments related to the combined beer excise tax and operations report; it will issue information collections and instruments related to the wine and distilled spirits excise tax and operations reports at later dates.

Form: TTB F 5130.Pilot-A & B.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 8,300.

Frequency of Response: Semi-monthly, Quarterly, Annually.

Estimated Total Number of Annual Responses: 60,000.

Estimated Time per Response: Varies from 27 to 40 minutes per response.

Estimated Total Annual Burden Hours: 32,950.

2. *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, which generally are not subject to Federal excise tax, may be used for industrial purposes in the manufacture of nonbeverage products. To prevent diversion of denatured spirits to taxable beverage use, the Internal Revenue Code (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. Those IRC sections also authorize the

Secretary of the Treasury to issue regulations regarding those matters. Under those IRC authorities, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations in 27 CFR part 20 require industrial alcohol users to keep certain usual and customary business records regarding the distribution, procurement, and use of denatured spirits. TTB uses the required records to account for denatured spirits and ensure compliance with statutory and regulatory requirements.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 3,100.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 3,100.

Estimated Time per Response: None.

Estimated Total Annual Burden Hours: 0.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

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