



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:* 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: The Internal Revenue Code (IRC) at 26 U.S.C. 4181 imposes a Federal excise tax on the sale of firearms and ammunition sold by manufacturers, producers, and importers. Under the IRC at 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 as required by 26 U.S.C. 4222 and the related regulations issued by the Secretary of the Treasury. Under that IRC authority, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations at 27 CFR 53.140 prescribe the use of form TTB F 5300.28 as the application to obtain an approved Certificate of Registry to sell or purchase firearms and ammunition tax free. TTB uses the collected information to determine if the respondent is qualified to engage in tax-free sales and issue the required certificate. In addition, once registered, persons registered make certain amendments to their previously provided information by filing an amended TTB F 5300.28 or by filing a letterhead notice.

Form: TTB F 5300.28.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 110.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 110.

Estimated Time per Response: 3 hours.

Estimated Total Annual Burden Hours: 330.

2. *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 Internal Revenue Code (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 and does not exceed 8.5 percent alcohol by volume. Given the significant difference in those excise tax rates which, in part, depend on the level of a wine's effervescence, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations at 27 CFR 24.302 require proprietors who produce or receive effervescent hard cider to record the amount of carbon dioxide in the product. This recordkeeping requirement is necessary to protect the revenue as it allows TTB to verify during field audits a respondent's compliance with the statutory definition of wine eligible for the hard cider tax rate.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 400.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 400.

Estimated Time per Response: 2.5 hours.

Estimated Total Annual Burden Hours: 1,000 hours.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2023-23819 Filed: 10/27/2023 8:45 am; Publication Date: 10/30/2023]