



DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB-2024-0003]

Proposed Information Collections; Comment Request (No. 94)

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 continuing or proposed information collections listed below in this document.

DATES: We must receive your written comments on or before [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER].

ADDRESSES: You may send comments on the information collections described in this document using one of these two methods:

- *Internet* — To submit comments electronically, use the comment form for this document posted on the “Regulations.gov” e-rulemaking website at <https://www.regulations.gov> within Docket No. TTB-2024-0003.

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

You may view copies of this document, the relevant TTB forms, and any comments received at <https://www.regulations.gov> within Docket No. TTB–2024–0003. TTB has posted a link to that docket on its website at <https://www.ttb.gov/rrd/information-collection-notices>. 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 complete the Regulations and Rulings Division contact form at <https://www.ttb.gov/contact-rrd>.

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 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. 1513–0007

Title: Brewer's Report of Operations and Quarterly Brewer's Report of Operations.

TTB Form Numbers: TTB F 5130.9 and 5130.26.

Abstract: The Internal Revenue Code (IRC) at 26 U.S.C. 5415 requires that all brewers furnish reports of operations and transactions as the Secretary of the Treasury (the Secretary) prescribes by regulation. Under that authority, the TTB regulations in 27 CFR part 25 require brewers to file monthly operations reports using TTB F 5130.9, Brewer's Report of Operations, if they anticipate an annual excise tax liability of \$50,000 or more for beer in a given calendar year. Taxpayers who anticipate a liability of less than \$50,000 for such taxes in a given year and had such liability the previous year may file quarterly operations reports using TTB F 5130.9 or the simplified TTB F 5130.26, Quarterly Brewer's Report of Operations. TTB provides a "smart form" version of the TTB F 5130.26,

identified as TTB F 5130.26sm. The information collected from brewers on these reports regarding the amount of beer they produce, receive, return, remove, transfer, destroy, or otherwise gain or dispose of is necessary to ensure the tax provisions of the IRC are appropriately applied.

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 and increasing the number of 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:* 3,470.
- *Average Responses per Respondent:* 9.67.
- *Number of Responses:* 33,560.
- *Average Per-response Burden:* 0.75 hour.
- *Total Burden:* 25,170 hours.

OMB Control No. 1513–0008

Title: Application and Permit to Ship Liquors and Articles of Puerto Rican Manufacture Taxpaid to the United States.

TTB Form Number: TTB F 5170.7.

Abstract: The IRC at 26 U.S.C. 7652 provides that products made in Puerto Rico, shipped to the United States, and withdrawn for consumption or sale are subject to a tax equal to the internal revenue tax imposed on like products made in the United States. In addition, that section provides that the taxes collected on such Puerto Rican products are transferred into the Treasury

of Puerto Rico. Under the TTB regulations in 27 CFR part 26, applicants use TTB F 5170.7 to apply for authorization for, and to document, the shipment of tax-paid or tax-determined Puerto Rican spirits to the United States. The collected information documents the specific spirits and articles, the amounts shipped and received, and the amount of tax, and it identifies the consignor in Puerto Rico and consignee in the United States. TTB uses the information to verify the accuracy of prepayments of excise tax and semimonthly payments of deferred excise taxes, and to determine the amount of revenue to be transferred into the Treasury of Puerto Rico.

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:* 20.
- *Average Responses per Respondent:* 106.
- *Number of Responses:* 2,120.
- *Average Per-response Burden:* 0.5 hour.
- *Total Burden:* 1,060 hours.

OMB Control No. 1513–0013

Title: Change in Bond (Change of Surety).

TTB Form Number: TTB F 5000.18.

Abstract: The IRC at 26 U.S.C. 5114, 5173, 5272, 5354, 5401, and 5711 requires certain alcohol or tobacco industry proprietors to post a bond as the Secretary requires by regulation. The required bond ensures payment of alcohol

and tobacco excise taxes by a surety if a proprietor defaults on those taxes. Changes in the terms of bonds are effectuated on TTB F 5000.18, Change in Bond (Consent of Surety). Once executed by the proprietor and an approved surety company, the proprietor files the form with TTB, which retains it as long as the revised bond agreement remains in force. This collection is necessary to protect the revenue generated by the tax provisions of the IRC.

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:* 120.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 120.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 120 hours.

OMB Control No. 1513–0018

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

TTB Form Number: TTB F 5100.24.

Abstract: Section 103 of the Federal Alcohol Administration Act (FAA Act, 27 U.S.C. 203) requires that a person apply to the Secretary for a "basic permit" before beginning business as: (1) An importer into the United States of distilled spirits, wine, or malt beverages, (2) a producer of distilled spirits or wine, or (3) a wholesaler of distilled spirits, wine, or malt beverages. In addition, the FAA Act

prescribes who is entitled to a basic permit (27 U.S.C. 204(a)), and it authorizes the Secretary to prescribe the manner and form of, and the information required in, basic permit applications (27 U.S.C. 204(c)). Under these authorities, the TTB regulations in 27 CFR part 1 require that applicants use TTB F 5100.24 to apply for new FAA Act basic permits. That application enables TTB to determine the location of the proposed business, the extent of its operations, and if the applicant is qualified under the FAA Act for a basic permit.

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 and responses to this information collection but is decreasing its average per-response burden and total burden hours due to an increase in the number of applications submitted electronically via TTB's Permits Online (PONL) system.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 11,300.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 11,300.
- *Average Per-response Burden:* 1.015 hours.
- *Total Burden:* 11,475 hours.

OMB Control No. 1513–0020

Title: Application for and Certification/Exemption of Label/Bottle Approval.

TTB Form Number: TTB F 5100.31.

Abstract: The FAA Act at 27 U.S.C. 205(e) requires that alcohol beverages sold or introduced into interstate or foreign commerce be labeled in conformity with regulations issued by the Secretary to prevent consumer deception, misleading or false statements, and provide the consumer with “adequate information” as to the identity and quality of the product. Further, under the FAA Act, prior to an alcohol beverage product’s introduction into interstate or foreign commerce, the producer, bottler, or importer of the product must apply for and receive TTB approval of the product’s label. For wines and distilled spirits, such respondents also may apply for exemption from label approval for products not sold or entered into interstate or foreign commerce. For distilled spirits, the TTB regulations also require approval of distinctive liquor bottles. Respondents use form TTB F 5100.31 or its electronic equivalent, COLAs Online, to request and obtain such approvals. If approved by TTB, the form also serves as a certificate of label approval (COLA), a certificate of exemption from label approval, or distinctive liquor bottle approval. This collection of information and its related form implement these statutory and regulatory provisions.

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:* 13,000.

- *Average Responses per Respondent:* 16.4.
- *Number of Responses:* 213,200.
- *Average Per-response Burden:* 31 minutes.
- *Total Burden:* 110,153 hours.

OMB Control No. 1513–0021

Title: Formula and Process for Nonbeverage Products.

TTB Form Number: TTB F 5154.1.

Abstract: The IRC at 26 U.S.C. 5111–5114 authorizes drawback (refund) of excise tax paid on distilled spirits used in the manufacture of medicines, medicinal preparations, food products, flavors, flavoring extracts, or perfume that are unfit for beverage purposes, and it authorizes the Secretary to prescribe regulations to ensure that drawback is not paid for unauthorized purposes. Under those authorities, TTB has issued regulations to require that nonbeverage drawback claimants show that the taxpaid distilled spirits for which a claimant makes a drawback claim were used in the manufacture of a product unfit for beverage use. Respondents base this showing on the product’s formula and manufacturing process, which they describe using TTB F 5154.1 or its electronic equivalent in Formulas Online. The collected information allows TTB to ensure that the tax provisions of the IRC regarding drawback are appropriately applied. This information collection also is beneficial to respondents as TTB’s determination regarding the described product allows claimants to know in advance of actual manufacture if the product is or is not fit for beverage purposes and thus eligible or not eligible for 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 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:* 350.
- *Average Responses per Respondent:* 39.085.
- *Number of Responses:* 13,680.
- *Average Per-response Burden:* 0.6033 hour.
- *Total Burden:* 8,253 hours.

OMB Control No. 1513–0026

Title: Claims for Drawback of Tax on Tobacco Products, Cigarette Papers, and Cigarette Tubes Exported from the United States.

TTB Form Numbers: TTB F 5200.17 and TTB F 5620.7.

Abstract: The IRC at 26 U.S.C. 5706 provides for the drawback (refund) of Federal excise taxes paid on tobacco products, and on cigarette papers and tubes, when such articles are subsequently exported in accordance with the bond and regulatory requirements prescribed by the Secretary. Under that authority, the TTB regulations in 27 CFR part 44 provide for drawback of excise taxes paid on such products shipped to a foreign country, Puerto Rico, the Virgin Islands, or a possession of the United States when the person who paid the tax files the prescribed claim and bond. The regulations require that respondents file such claims and certain supporting documentation using TTB F 5620.7, while the required bond is filed using TTB F 5200.17. In addition, respondents may file letterhead applications for relief from certain regulatory requirements regarding

filing of supporting documentation showing export or loss. This collection ensures drawback is provided consistent with the statutory provisions.

Current Actions: There are no program changes or adjustments associated with this information collection at this time, 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:* 13.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 13.
- *Average Per-response Burden:* 1.385 hours.
- *Total Burden:* 18 hours.

OMB Control No. 1513–0027

Title: Removals of Tobacco Products and Cigarette Papers and Tubes without Payment of Tax.

TTB Form Number: TTB F 5200.14.

Abstract: The IRC at 26 U.S.C. 5704(b) provides that a manufacturer or export warehouse proprietor, in accordance with regulations prescribed by the Secretary, may remove tobacco products and cigarette papers and tubes, without payment of tax, for export or consumption beyond the jurisdiction of the internal revenue laws of the United States. That IRC section also provides that such persons may transfer such articles, without payment of tax, to the bonded premises of another such entity. In addition, the IRC at 26 U.S.C. 5722 requires such persons to make reports as required by regulation. Under those authorities, the TTB regulations in 27 CFR part 44 require tobacco product and cigarette

paper and tube manufacturers and export warehouse proprietors to report such removals on TTB F 5200.14. Alternatively, under the alternate procedure described in TTB Industry Circular 2004–3, respondents may submit a Monthly Summary Report of such removals if records maintained at the respondent’s premises document the export of each removal. Under this information collection, respondents also submit letterhead notices to modify previously submitted information, and they submit letterhead applications to obtain authorization to use an alternative Monthly Summary Report procedure. The collected information ensures products removed or transferred without payment of tax are appropriately accounted for and, therefore, protect the revenue generated by the tax provisions of the IRC.

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:* 300.
- *Average Responses per Respondent:* 73.23.
- *Number of Responses:* 21,970.
- *Average Per-response Burden:* 1.26 hours.
- *Total Burden:* 27,730 hours.

OMB Control No. 1513–0030

Title: Claims—Alcohol, Tobacco, and Firearms Taxes.

TTB Form Number: TTB F 5620.8.

Abstract: The IRC at 26 U.S.C. 5008, 5056, 5370, and 5705 authorizes the Secretary to provide for claims for relief from excise taxes paid on distilled spirits, wine, beer, and tobacco products lost or destroyed by theft or disaster, voluntarily destroyed, or returned or withdrawn from the market. The IRC at 26 U.S.C. 5044 also allows for the refund of tax for wine returned to bond. In addition, the IRC at 26 U.S.C. 5111–5114, authorizes the Secretary to issue drawback (refunds) for a portion of the excise taxes paid on distilled spirits used in the manufacture of certain nonbeverage products. Finally, the IRC at U.S.C. 6402–6404 provides that taxpayers may be refunded on certain overpayments, while section 6423 sets conditions on such claims for alcohol and tobacco excise taxes. Under those IRC authorities, the TTB regulations require taxpayers to make claims using TTB F 5620.8. On that form, the respondent states the amount of and the reasons and circumstances for the claim. This collected information is necessary to ensure the tax provisions of the IRC are appropriately applied as it allows TTB to determine if submitted claims meet the statutory and regulatory criteria.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits; Individuals or households; and Not-for profit institutions.

Estimated Annual Burden

- *Number of Respondents:* 15,300.

- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 15,300.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 15,300 hours.

OMB Control No. 1513–0040

Title: Application for Operating Permit Under 26 U.S.C. 5171(d).

TTB Form Number: TTB F 5110.25.

Abstract: As required by the IRC at 26 U.S.C. 5171(d), persons who intend to distill, process, or warehouse distilled spirits for non-beverage use, or who intend to manufacture articles using distilled spirits or warehouse bulk spirits for non-industrial use without bottling, are required to apply for and obtain a distilled spirits plant (DSP) operating permit before beginning such operations. Under that IRC authority, the TTB regulations in 27 CFR part 19 require such persons to apply for a DSP operating permit using TTB F 5110.25. The form identifies the name and business address of the applicant, the DSP's location, and the operations to be conducted at the plant. Applicants also must submit a statement of business organization information regarding the persons with significant interest in the business, and a list of trade names the applicant will use in connection with the specified operations. The collected information allows TTB to determine if an applicant is qualified under the IRC to receive a DSP operating permit.

Current Actions: There are no program changes or adjustments 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:* 160.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 160.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 160 hours.

OMB Control No. 1513–0052

Title: Alcohol Fuel Plant (AFP) Reports and Miscellaneous Letterhead Applications, and Notices, Marks, and Records.

TTB Form Number: TTB F 5110.75.

Abstract: While distilled spirits produced or imported into the United States are normally subject to excise tax under the IRC at 26 U.S.C. 5001, the IRC at 26 U.S.C. 5214(a)(12) allows distilled spirits used for fuel purposes to be withdrawn free of that tax. As such, the IRC at 26 U.S.C. 5181 and 5207 requires a proprietor of a distilled spirits plant established as an alcohol fuel plant (AFP) to make applications, maintain records, and render reports as the Secretary prescribes by regulation. Under those IRC authorities, TTB has issued AFP regulations in 27 CFR part 19 that require proprietors to keep certain records, provide certain notices, place certain marks on alcohol fuel containers, and make an annual operations report on TTB F 5110.75. TTB uses the collected information to ensure that the tax provisions of the IRC are appropriately applied and to help prevent diversion of alcohol fuel to taxable beverage use.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits; Not-for-profit institutions; and Individuals or households.

Estimated Annual Burden

- Number of Respondents: 300.
- Average Responses per Respondent: 1 (one).
- *Number of Responses:* 300.
- Average Per-response Burden: 1 hour.
- *Total Burden:* 300.

OMB Control No. 1513–0054

Title: Offer in Compromise of Liability Incurred under the Provisions of Title 26 U.S.C. Enforced and Administered by TTB; Collection Information Statements for Individuals and Businesses.

TTB Form Numbers: TTB F 5600.17, TTB F 5600.18, TTB F 5640.1.

Abstract: The IRC at 26 U.S.C. 7122 provides that the Secretary may compromise any civil or criminal case arising under it, including tax liabilities, in lieu of civil or criminal action. Under this authority, the TTB regulations require persons to submit offers in compromise for violations of the IRC on TTB F 5640.1. Submitters use that form to identify the tax liabilities or violations being compromised, the amount of the compromise offer, and the reason for the offer. To support requests for installment payments of compromise offers, TTB may

require individual and business respondents to supply information documenting financial hardship on TTB F 5600.17 and TTB F 5600.18, respectively. The collected information allows TTB to consider the offer in compromise in relation to the alleged violations of the law and the potential for a payment plan to address circumstances in which the individual or business is unable to pay an accepted offer in compromise immediately in full.

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; and Individuals or households.

Estimated Annual Burden

- Number of Respondents: 40.
- Average Responses per Respondent: 1 (one).
- *Number of Responses:* 40.
- Average Per-response Burden: 2.25 hours.
- *Total Burden:* 90 hours.

OMB Control No. 1513–0055.

Title: Offer in Compromise of Liability Incurred under the Federal Alcohol Administration Act.

TTB Form Number: TTB F 5640.2.

Abstract: The FAA Act (27 U.S.C. 201 *et seq.*) requires certain alcohol beverage industry members to obtain basic permits from the Secretary, and it prohibits unfair trade practices and deceptive advertising and labeling of alcohol beverages. Under 27 U.S.C. 207, violations of the Act are subject to civil and

criminal penalties, but the Secretary may accept monetary compromise for such alleged violations. Under that authority, the TTB regulations provide that a proponent or their agent may submit an offer in compromise to resolve alleged FAA Act violations using TTB F 5640.2. The form identifies the alleged violation(s) and violator(s), amount of the compromise offer, and the reason(s) for the offer. TTB uses the information to evaluate the adequacy of the compromise offer in relation to the alleged violation(s) of the FAA Act and to make a determination on the offer.

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; and Individuals or households.

Estimated Annual Burden

- *Number of Respondents:* 20.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 20.
- *Average Per-response Burden:* 2 hours.
- *Total Burden:* 40 hours.

OMB Control No. 1513–0090

Title: Excise Tax Return – Alcohol and Tobacco (Puerto Rico).

TTB Form Number: TTB F 5000.25.

Abstract: The IRC at 26 U.S.C. 5061(a) and 26 U.S.C. 5703(b) requires that excise taxes on alcohol and tobacco products be collected on the basis of a return, filed for the periods, at the times, and containing the information the

Secretary requires by regulation. Under the IRC at 26 U.S.C. 7652(a), such taxes, at the same rates, are imposed on similar products manufactured in Puerto Rico and brought into the United States, and the majority of those taxes are subsequently transferred into the treasury of Puerto Rico. The TTB regulations in 27 CFR part 26 (for distilled spirits, wine, and beer) and part 41 (for tobacco products and cigarette papers and tubes), prescribe the use of TTB F 5000.25, Excise Tax Return – Alcohol and Tobacco (Puerto Rico) for the collection of the excise taxes imposed by 26 U.S.C. 7652(a). This collection is necessary to ensure the tax provisions of the IRC are appropriately applied.

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; Individuals and households.

Estimated Annual Burden

- *Number of Respondents:* 24.
- *Average Responses per Respondent:* 19.75.
- *Number of Responses:* 474.
- *Average Per-response Burden:* 0.75 hour.
- *Total Burden:* 356 hours.

OMB Control No. 1513–0103

Title: Tobacco Bond–Collateral, Tobacco Bond–Surety, and Tobacco Bond.

TTB Form Numbers: TTB F 5200.25, TTB F 5200.26, and TTB F 5200.29.

Abstract: The IRC at 26 U.S.C. 5711 requires every person, before commencing business as a manufacturer of tobacco products or cigarette papers and tubes, or as an export warehouse proprietor, to file a bond in the amount, form, and manner as the Secretary prescribes by regulation. Also, the IRC at 26 U.S.C. 7101 requires that such bonds be guaranteed by a surety or by the deposit of collateral in the form of United States Treasury bonds or notes. Under those IRC authorities, TTB has issued tobacco bond regulations in 27 CFR parts 40 and 44. Those regulations require the prescribed persons to file a surety or collateral bond with TTB in an amount equivalent to the potential tax liability of the person, within a minimum and a maximum amount. The TTB regulations also require a strengthening bond when the amount of an existing bond becomes insufficient or a superseding bond when a current bond is no longer valid for reasons specified by regulation. Respondents may provide a surety bond using TTB F 5200.25, a collateral bond using TTB F 5200.26, or they may use TTB F 5200.29 for either type of bond as an approved alternate procedure. TTB uses the collected information to ensure the bond provisions of the IRC are implemented and, as a result, to protect the revenue generated by the tax provisions of the IRC.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits, and individuals.

Estimated Annual Burden

- *Number of Respondents:* 215.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 215.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 215 hours.

OMB Control No. 1513–0107

Title: Monthly Report—Importer of Tobacco Products or Processed Tobacco.

TTB Form Number: TTB F 5220.6.

Abstract: Under the IRC at 26 U.S.C. 5722, importers of tobacco products and of processed tobacco are required to make reports containing such information, in such form, at such times, and for such periods as the Secretary prescribes by regulation. Under that authority, the TTB regulations in 27 CFR part 41 require tobacco product and processed tobacco importers to submit a monthly report on TTB F 5220.6 to account for such products on hand, received, and removed. This collection is necessary to ensure the tax provisions of the IRC are appropriately applied and to help prevent diversion of tobacco products and processed tobacco into the illegal market.

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:* 280.
- *Average Responses per Respondent:* 12.

- *Number of Responses:* 3,360.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 3,360.

OMB Control No. 1513–0112

Title: Special (Occupational) Tax Registration and Returns.

TTB Form Numbers: TTB F 5630.5a, TTB F 5630.d, and TTB F 5630.5t.

Abstract: Before July 1, 2008, various sections of chapter 51 of the IRC required alcohol industry members to register for and pay an annual special occupational tax (SOT). However, section 11125 of Public Law 109–59 permanently repealed, effective July 1, 2008, the SOT on alcohol beverage producers and marketers, non-beverage product manufacturers, tax-free alcohol users, and specially denatured spirits users and dealers, but any SOT liabilities incurred for periods before that date remain. Also, while most SOT requirements for the alcohol industry were repealed, 26 U.S.C. 5124 continues to require wholesale and retail alcohol dealers to register with the Secretary when commencing or ending business or when certain changes to existing registration information are necessary. In addition, the IRC at 26 U.S.C. 5731 and 5732 continues to require manufacturers of tobacco products and cigarette papers and tubes, as well as export warehouse proprietors, to register and pay an annual SOT by the use of a return. The registrations and SOT payments for such entities are due on or before the date of commencing business, and on or before July 1 of every year after that. Under the TTB regulations in 27 CFR part 31, alcohol industry members with pre-July 1, 2008, SOT liabilities use TTB F 5630.5a as the return for such liabilities, while wholesale and retail alcohol dealers register or report registration changes on TTB F 5630.5d. Under the TTB regulations in 27 CFR parts 40, 44, and 46, tobacco industry members use TTB

F 5630.5t to register and pay SOT. This collection is necessary to ensure the registration and SOT provisions of the IRC are appropriately applied and SOT revenue is collected as required under the IRC.

Current Actions: There are no program changes 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 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; Individuals or households; and Not-for-profit institutions.

Estimated Annual Burden

- *Number of Respondents:* 6,520.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 6,520.
- *Average Per-response Burden:* 25 minutes.
- *Total Burden:* 2,717 hours.

OMB Control No. 1513–0118

Title: Formulas for Fermented Beverage Products, TTB REC 5052/1.

TTB Recordkeeping Number: TTB REC 5052/1.

Abstract: Under the authority of the IRC excise tax, recordkeeping, reporting, and regulatory compliance provisions at 26 U.S.C. 5051, 5052, 5415, 5555, and 7805, and of the FAA Act at 27 U.S.C. 205(e), the TTB regulations in 27 CFR parts 7 and 25 require beer and malt beverage producers and importers to file a formula when certain non-exempted ingredients, flavors, colors, or processes are used to produce a fermented beverage product. This information collection is necessary to ensure that the tax provisions of the IRC are

appropriately applied, and that the alcohol beverage labeling provisions of the FAA Act are met for imported products that meet that Act's definition of malt beverage.

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: Revision of a currently approved collection.

Affected Public: Businesses or other for-profits; Individuals.

Estimated Annual Burden

- *Number of Respondents:* 550.
- *Average Responses per Respondent:* 3.
- *Number of Responses:* 1,650.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 1,650.

OMB Control No. 1513-0122

Title: Formula and Process for Domestic and Imported Alcohol Beverages.

TTB Form Number: TTB F 5100.51.

Abstract: Chapter 51 of the IRC (26 U.S.C. chapter 51) governs the production, classification, and taxation of alcohol products, and the Federal Alcohol Administration Act (FAA Act) at 27 U.S.C. 205(e) requires alcohol beverage labels to provide consumers with adequate information as to the identity and quality of alcohol beverages. Each statute also authorizes the Secretary to issue regulations related to such activities. As such, the TTB regulations require alcohol beverage producers and importers to obtain formula approval for certain non-standard products or products with non-standard

ingredients to ensure that such products are properly classified for excise tax purposes under the IRC and properly labeled under the FAA Act. Currently, in lieu of the formula forms and letterhead notices specified in the TTB regulations for each alcohol commodity (distilled spirits, wine, and beer/malt beverages), which are approved under separate OMB control numbers, respondents may submit TTB F 5100.51 or its electronic equivalent in Formulas Online (FONL) as an alternate procedure under this OMB control number.

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:* 3,200.
- *Average Responses per Respondent:* 6.
- *Number of Responses:* 19,200.
- *Average Per-response Burden:* 2 hours.
- *Total Burden:* 38,400.

OMB Control No. 1513–0140

Title: Voluntary Chemist Certification Program Applications, Notices, and Records.

Abstract: TTB offers the Chemist Certification Program as a service to the alcohol beverage industry to facilitate export of beverage alcohol to foreign markets. Many countries that require testing as a condition of entry for alcohol

beverages accept a report of analysis of those alcohol beverages from a TTB-certified chemist. This certification program ensures that chemists, enologists, brewers, and technicians generate quality data and have the required proficiencies to conduct the required chemical analyses. This information collection includes the application, notice, and recordkeeping requirements associated with the TTB voluntary chemist certification program, including letterhead applications for certification, submission of certification test results, requests for TTB-affirmed reports of analysis, and notices of changes in chemist employment place or status. Under this program, certified chemists and their laboratories must also maintain usual and customary records regarding all analytical results conducted under the TTB certification, and records related to laboratory equipment, quality control policies, procedures and systems, and analyst training and competence.

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, as well as the average per-response time, for the information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 275.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 275.
- *Average Per-response Burden:* 1.00 hours.

- *Total Burden: 275 hours.*

Dated: November 22, 2024.

Amy R. Greenberg,

Acting Assistant Administrator, Headquarters Operations.

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