



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, 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:* Drawback on Distilled Spirits Exported.

OMB Control Number: 1513-0042.

Type of Request: Extension without change of a currently approved collection.

Description: Under the Internal Revenue Code (IRC) at 26 U.S.C. 5062, persons who export tax-paid or tax-determined distilled spirits may claim drawback (refund) of the Federal alcohol excise tax paid on those spirits, as the Secretary of the Treasury prescribes by regulation. Under the TTB regulations in 27 CFR part 28, distilled spirits exporters use TTB F 5110.30 to submit such claims to TTB. The form collects information regarding the claimant, the identity and amount of the distilled spirits exported, and the amount of drawback claimed. This collection is necessary to protect the revenue as TTB uses the information on TTB F 5110.30 and its attached documents to verify distilled spirits export drawback claims, prevent fraudulent or mistaken drawback payments, and identify unusual activities, errors, or omissions regarding such claims.

Form: TTB F 5110.30.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 20.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 360.

Estimated Time per Response: 2 hours.

Estimated Total Annual Burden Hours: 720.

2. *Title:* Application and Permit to Ship Puerto Rican Spirits to the United States Without Payment of Tax.

OMB Control Number: 1513-0043.

Type of Request: Extension without change of a currently approved collection.

Description: The Internal Revenue Code (IRC) at 26 U.S.C. 7652 imposes on Puerto Rican distilled spirits shipped to the United States for consumption or sale a tax equal to the internal revenue (excise) tax imposed in the United States on distilled spirits of domestic manufacture. However, the IRC at 26 U.S.C. 5232 provides that distilled spirits imported or brought into the United States in bulk containers may, under regulations prescribed by the Secretary, be

withdrawn from Customs custody and transferred to the bonded premises of a domestic distilled spirits plant without payment of the internal revenue tax imposed on such spirits. The IRC at 26 U.S.C. 5314 also states that spirits may be withdrawn from the bonded premises of a distilled spirits plant in Puerto Rico pursuant to an authorization issued under the laws of Puerto Rico. Under those IRC authorities, TTB has issued regulations in 27 CFR part 26, Liquors and Articles from Puerto Rico and the Virgin Islands, which require respondents to use form TTB F 5110.31 to apply for and receive permission to ship Puerto Rican distilled spirits to the United States without payment of Federal excise tax. The form identifies the specific spirits to be shipped, the amount of spirits shipped and received, and the shipment's consignor in Puerto Rico and consignee in the United States. The collected information is necessary to protect the revenue.

Form: TTB F 5110.31.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 10.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 600.

Estimated Time per Response: 45 minutes.

Estimated Total Annual Burden Hours: 450.

3. *Title:* Distilled Spirits Production Records (TTB REC 5110/01), and Monthly Report of Production Operations.

OMB Control Number: 1513-0047.

Type of Request: Extension without change of a currently approved collection.

Description: The Internal Revenue Code (IRC) at 26 U.S.C. 5001 sets forth, in general, the Federal excise tax rates for distilled spirits produced in or imported into the United States. The IRC at 26 U.S.C. 5207 also requires distilled spirit plant (DSP) proprietors to maintain records of production, storage, denaturation, and processing activities and to render reports covering those

operations, as the Secretary of Treasury prescribes by regulation. The TTB regulations in 27 CFR part 19 require DSP proprietors to keep records regarding the materials used to produce distilled spirits, the amount of spirits produced, the withdrawal of spirits from the production account, and the production of spirits byproducts, which must be maintained for at least 3 years. Based on those records, the part 19 regulations also require DSP proprietors to submit monthly reports of production operations using TTB F 5110.40. This collection is necessary to protect the revenue as TTB uses the collected information to account for the amount of distilled spirits produced at a DSP, and to determine the proprietor's resulting excise tax liability and the amount of bond coverage needed, if such coverage is required.

Form: TTB F 5110.40.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 4,800.

Frequency of Response: Monthly.

Estimated Total Number of Annual Responses: 57,600.

Estimated Time per Response: 2 hours.

Estimated Total Annual Burden Hours: 115,200.

4. *Title:* Wholesale Dealers Records of Receipt of Alcoholic Beverages, Disposition of Distilled Spirits, and Monthly Summary Report, TTB REC 5170/2.

OMB Control Number: 1513-0065.

Type of Request: Extension without change of a currently approved collection.

Description: The Internal Revenue Code (IRC) at 26 U.S.C. 5121 requires wholesale dealers in liquors to keep daily records of all distilled spirits received and disposed of, and, at the Secretary of the Treasury's discretion, to submit periodic summaries of those daily records. That IRC section also requires wholesale dealers in liquors and wholesale dealers in beer to keep daily records of all wine and beer received. Section 5121 also authorizes the Secretary to issue

regulations regarding the keeping and submission of these records and summary reports by such wholesale dealers. In addition, the IRC at 26 U.S.C. 5123 sets forth retention and inspection requirements for the required wholesale dealer records and reports. Under these IRC authorities, TTB has issued regulations applicable to wholesale dealers, which are contained in 27 CFR part 31. Those regulations require wholesale dealers to keep usual and customary business records, such as consignment and purchase invoices, documenting their daily receipt and disposition of distilled spirits and their daily receipt of wine and beer. TTB, at its discretion, also may require a particular wholesale liquor dealer to submit monthly summary reports regarding all distilled spirits received and disposed of on a daily basis. In addition, the TTB regulations require that wholesaler dealers keep the required records and copies of any required monthly summary reports at their place of business, available for TTB inspection, for at least 3 years.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 36,500.

Frequency of Response: On occasion, Monthly.

Estimated Total Number of Annual Responses: 37,100.

Estimated Time per Response: 2 hours per monthly report for 50 wholesale dealers. No burden for recordkeeping as these are kept as part of usual and customary business practice.

Estimated Total Annual Burden Hours: 1,200.

5. *Title:* Alcohol, Tobacco, and Firearms Related Documents for Tax Returns and Claims (TTB REC 5000/24).

OMB Control Number: 1513-0088.

Type of Request: Extension without change of a currently approved collection.

Description: The Alcohol and Tobacco Tax and Trade Bureau (TTB) is responsible for the collection of Federal excise taxes on distilled spirits, wine, beer, tobacco products, cigarette

papers and tubes, and firearms and ammunition, and the collection of special occupational taxes related to tobacco products and cigarette papers and tubes. The Internal Revenue Code (IRC, 26 U.S.C.) requires that such taxes be collected on the basis of a return, and it requires taxpayers to maintain records that document the information provided on such returns. The IRC also allows for the filing of claims for the abatement, credit, remission, or refund (drawback) of taxes under certain circumstances, and it requires claimants to maintain records to support such claims. TTB uses the collected information to determine the amount of excise and special occupational taxes rightly due, and to verify respondent computations on tax returns or the correctness of claims for refund or other adjustments to tax liabilities.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 67,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 536,000.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 536,000.

6. *Title:* Federal Firearms and Ammunition Quarterly Excise Tax Return.

OMB Control Number: 1513-0094.

Type of Request: 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 pistols, revolvers, other firearms, and shells and cartridges (ammunition) sold by manufacturers, producers, and importers of such articles. The IRC, at 26 U.S.C. 6001, 6011, and 6302, also authorizes the Secretary of the Treasury to issue regulations regarding IRC-based taxes, returns and records, including the mode and time for collecting taxes due. Under this authority, the TTB regulations in 27 CFR part 53 require respondents who have firearms and/or

ammunition excise tax liability to submit a quarterly tax return using form TTB F 5300.26. The information collected on this return is necessary to identify the taxpayer, the amount and type of taxes due, and the amount of payments made. TTB uses the return information to determine whether the taxpayer has paid the correct amount of tax and to take additional action, such as assessment or refund, as necessary.

Form: TTB F 5300.26.

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

Estimated Number of Respondents: 635.

Frequency of Response: Quarterly.

Estimated Total Number of Annual Responses: 2,540.

Estimated Time per Response: 7 hours.

Estimated Total Annual Burden Hours: 17,780.

7. *Title:* Reports of Removal, Transfer, or Sale of Processed Tobacco.

OMB Control Number: 1513-0130.

Type of Request: Extension without change of a currently approved collection.

Description: The Internal Revenue Code (IRC) at 26 U.S.C. 5722 requires importers and manufacturers of tobacco products, processed tobacco, or cigarette papers and tubes to make reports containing such information, in such form, at such times, and for such periods as the Secretary of the Treasury prescribes by regulation. While processed tobacco is not subject to Federal excise tax under the IRC, tobacco products subject to such taxes may be manufactured using processed tobacco. To protect the revenue by preventing diversion of processed tobacco to illegal, unpermitted tobacco product manufacturers, TTB has issued regulations that require persons holding TTB permits as importers or manufacturers of processed tobacco or tobacco products to report all removals, transfers, or sales of processed tobacco made for export or for shipment to any domestic entity that does not hold a such a permit or a permit to operate as an

export warehouse proprietor. In general, respondents must report each such shipment by the close of the next business day using form TTB F 5250.2. However, exporters may apply to TTB to report removals made for export using a monthly summary report. TTB F 5250.2 and the monthly summary report require information identifying the TTB permit holder making the processed tobacco shipment, the type and quantity of processed tobacco shipped, the person(s) purchasing (or receiving) and delivering the processed tobacco, and the destination address of the shipment.

Form: TTB F 5250.2.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 50.

Frequency of Response: Monthly, Daily.

Estimated Total Number of Annual Responses: 530.

Estimated Time per Response: 30 minutes for Form 5250.2, 2 hours for monthly summary report.

Estimated Total Annual Burden Hours: 460.

8. *Title:* Generic Clearance for the Collection of Qualitative Feedback on Agency Service Delivery.

OMB Control Number: 1513-0132.

Type of Request: Extension without change of a currently approved collection.

Description: The Alcohol and Tobacco Tax and Trade Bureau (TTB) uses the surveys, focus groups, usability tests, and other information collections approved under this generic clearance to gather timely feedback from its customers and stakeholders regarding its programs and services. TTB analyzes the collected information to help improve its programs and service delivery to ensure that regulated persons and others have effective, efficient, and satisfactory experiences when interacting with the agency.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 25,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 25,000.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 25,000.

9. *Title:* Specific and Continuing Export Bonds for Distilled Spirits or Wine.

OMB Control Number: 1513-0135.

Type of Request: Extension without change of a currently approved collection.

Description: The Internal Revenue Code (IRC) at 26 U.S.C. 5175, 5214, and 5362 authorizes exporters (other than proprietors of distilled spirits plants or bonded wine premises) to withdraw distilled spirits and wine, without payment of tax, for export, use on certain vessels or aircraft, transfer to a foreign trade zone, or transfer to a customs bonded warehouse pending exportation, subject to such regulations as the Secretary of the Treasury. Under that IRC authority, to protect the revenue and provide exporters with a degree of flexibility based on individual need, the TTB alcohol export regulations in 27 CFR part 28 allow exporters to file either a specific bond using TTB F 5100.25 to cover a single export shipment or a continuing bond using TTB F 5100.30 to cover export shipments made from time to time.

Form: TTB F 5100.25, TTB F 5100.30.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 20.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 20.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 20.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

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