



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.

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 Melody Braswell by e-mailing PRA@treasury.gov, calling (202)-622-1035, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Alcohol and Tobacco Tax and Trade Bureau (TTB)

1. *Title:* Bond for Drawback Under 26 U.S.C. 5111.

OMB Control Number: 1513-0116

TTB Form Number: TTB F 5154.3.

Abstract: The IRC authorizes drawback (refund) of all but \$1.00 per gallon of the Federal excise tax paid on distilled spirits subsequently used in the manufacture of certain nonbeverage products such as medicines, food products, flavors, and perfumes. Manufacturers making such products must file claims proving their eligibility for drawback, and respondents may file such claims either on a monthly or a quarterly basis. The IRC also authorizes the Secretary to require persons filing monthly nonbeverage product drawback claims to provide a bond. See 26 U.S.C. 5111-5114. The TTB regulations in 27 CFR parts 17 and 26 require monthly nonbeverage drawback claimants to file such a bond using form TTB F 5154.3. The required bond ensures repayment of paid claims later found to be ineligible for nonbeverage drawback in cases when the claimant is unable to repay the taxes due.

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 Number of Respondents: 10.

Estimated Average Responses per Respondent: 1 (one).

Estimated Number of Responses: 10.

Estimated Average Per-Response Burden: 24 minutes.

Estimated Total Burden: 4 hours.

2. *Title:* Certificate of Taxpaid Alcohol.

OMB Control Number: 1513-0131.

TTB Form Number: TTB F 5100.4.

Abstract: The IRC authorizes drawback (refund) of all but \$1.00 per gallon of the Federal excise tax paid on distilled spirits subsequently used in the manufacture of certain nonbeverage products such as medicines, food products, flavors, and perfumes. See 26 U.S.C. 5111-5114. In addition, nonbeverage products produced in the United States and then exported are also eligible

for drawback of all excise taxes paid on the distilled spirits used to make those products. See 19 U.S.C. 1313(d). Under the TTB regulations in part 17, a respondent may make an export drawback claim to U.S. Customs and Border Protection (CBP) for the full amount of tax paid if they have previously made no claim to TTB. Alternatively, a respondent may claim the remaining \$1.00 per proof gallon of excise tax paid if they have or will file a claim with TTB under 26 U.S.C. 5114. When a respondent wishes to make a full or partial export drawback claim to CBP, they first submit form TTB F 5100.4, Certificate of Taxpaid Alcohol, to TTB, listing the source and amount of distilled spirits eligible for drawback and the amount of excise taxes claimed. TTB verifies the provided information and certifies on the form that it has issued no previous certificate for the described distilled spirits. As such, the collected information is necessary to ensure that export drawback is provided consistent with the relevant statutory provisions.

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 Number of Respondents: 10.

Estimated Average Responses per Respondent: 1 (one).

Estimated Number of Responses: 10.

Estimated Average Per-Response Burden: 30 minutes.

Estimated Total Burden: 5 hours.

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

Melody Braswell,

Treasury PRA Clearance Officer.