



DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB-2026-0001]

Proposed Information Collections; Comment Request (No. 97)

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 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-2026-0001.
- *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–2026–0001. 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. 1513-0011

Title: Formula and/or Process for Articles Made with Specially Denatured Spirits.

TTB Form Number: TTB F 5150.19.

Abstract: In general, under the Internal Revenue Code (IRC) at 26 U.S.C. 5214, distilled spirits used in the manufacture of nonbeverage articles are not subject to Federal excise tax, and, under the IRC at 26 U.S.C. 5273, persons who intend to produce such articles using specially denatured distilled spirits (SDS) must obtain prior approval of their formulas and manufacturing processes. For medicinal preparations and flavoring extracts intended for internal human use, that section also prohibits SDS from remaining in the finished articles. Therefore, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations in 27 CFR part 20 require persons to file formula and process approval requests for articles made with SDS using form TTB F 5150.19. TTB personnel examine the collected information to verify that the described articles are nonbeverage products made in compliance with 26 U.S.C. 5273. TTB field personnel also may compare manufacturing records to approved formulas to verify that such articles are being made in accordance with their approved formulas and processes.

Current Actions: There are no program changes to this information collection at this time, 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 total burden hours associated with this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 60.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 60.
- *Average Per-response Burden:* 0.66 hour.
- *Total Burden:* 40 hours.

OMB Control No. 1513–0024

Title: Report—Export Warehouse Proprietor.

TTB Form Number: TTB F 5220.4.

Abstract: In general, under chapter 52 of the IRC, tobacco products and cigarette papers and tubes manufactured in, or imported into, the United States are subject to Federal excise tax while tobacco products and cigarette papers and tubes removed for export, and all processed tobacco, are not subject to that tax. Additionally, the IRC at 26 U.S.C. 5722 requires export warehouse proprietors to provide reports regarding such articles as the Secretary of the Treasury (the Secretary) prescribes by regulation. Under the authority that section, the TTB regulations in 27 CFR part 44 require export warehouse proprietors to file a monthly operations report using TTB F 5220.4, Report—Proprietor of Export Warehouse, listing the amount of tobacco products, cigarette papers and tubes, and processed tobacco received, removed, lost, or unaccounted for during a given month. The collected information is necessary to support the detection of unlawful diversion, and to verify compliance with Federal laws and regulations related to the removal and export of such articles.

Current Actions: There are no program changes to this information collection at this time, 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 total 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:* 65.
- *Average Responses per Respondent:* 12 (once per month).
- *Number of Responses:* 780.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 780 hours.

OMB Control No. 1513–0035

Title: Inventory—Export Warehouse Proprietor.

TTB Form Number: TTB F 5220.3.

Abstract: In general, chapter 52 of the IRC imposes a Federal excise tax on all tobacco products and cigarette papers and tubes manufactured in, or imported into, the United States, while exempting such articles removed for export, as well as all processed tobacco, from that tax. Export warehouses receive and store such non-taxpaid articles until they are removed without payment of tax for export to a foreign country, Puerto Rico, or the U.S. Virgin Islands, or for consumption beyond the internal revenue laws of the United States. In addition, section 5721 of the IRC requires export warehouse proprietors to take an inventory of all tobacco products, cigarette papers and tubes, and processed tobacco on hand at the commencement of business, the conclusion of business, and at other times as the Secretary prescribes by regulation.

Under that IRC authority, the TTB regulations in 27 CFR part 44 require all export warehouse proprietors to take and report an inventory on TTB F 5220.3 at the opening and closing of their business, when certain changes in control of the business occur, and if required by TTB. As authorized by section 5741 of the IRC, the TTB regulations in part 44 also require export warehouse proprietors to retain record copies of their inventory reports for 3 years following the close of the calendar year in which the inventory was taken, available for TTB inspection upon request. Because export warehouse proprietors hold untaxed tobacco products and cigarette papers and tubes until such articles are exported without payment of tax, transferred in bond to another export warehouse, or returned to the manufacturer, TTB uses these inventories to establish a contingent Federal excise tax liability on such articles. These inventories also aid TTB in detecting diversion of untaxed articles into the taxable domestic market. In addition, inventories of processed tobacco, which is not subject to tax, help TTB detect and prevent diversion of materials used for making tobacco products to unauthorized manufacturers.

Current Actions: There are no program changes to this information collection at this time, 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 total burden hours associated with this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 65.
- *Average Responses per Respondent:* 1 (one).

- *Number of Responses:* 65.
- *Average Per-response Burden:* 5 hours.
- *Total Burden:* 325 hours.

OMB Control No. 1513–0039

Title: Distilled Spirits Plants Warehousing Records (TTB REC 5110/02), and Monthly Report of Storage Operations.

TTB Form Number: TTB F 5110.11.

Abstract: The IRC at 26 U.S.C. 5207 requires distilled spirits plant (DSP) proprietors to maintain records and submit reports of their production, storage, denaturation, and processing activities as required under regulations prescribed by the Secretary. Under that IRC authority, the TTB regulations in 27 CFR part 19 require DSP proprietors to keep certain records regarding their storage and warehousing operations. Those regulations also require DSP proprietors to report a summary of those operations, based on the required records, to TTB on a monthly basis using form TTB F 5110.11. Also, under the IRC at 26 U.S.C. 5005(c), a DSP proprietor is liable for the Federal excise tax on all distilled spirits stored on their plant's premises. As such, the required storage records and reports are necessary to protect the revenue and ensure compliance with the relevant Federal laws and regulations.

Current Actions: There are no program changes to this information collection at this time, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates resulting from continued growth in the number of DSPs in the United States, TTB is increasing the number of annual respondents, responses, and total 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:* 5,700.
- *Average Responses per Respondent:* 12 (once per month).
- *Number of Responses:* 68,400.
- *Average Per-response Burden:* 2 hours.
- *Total Burden:* 136,800 hours.

OMB Control No. 1513–0046

Title: Formula for Distilled Spirits Under the Federal Alcohol Administration Act.

TTB Form Number: TTB F 5110.38.

Abstract: The Federal Alcohol Administration Act (FAA Act) at 27 U.S.C. 205(e) authorizes the Secretary to issue regulations regarding the labeling of alcohol beverage products to prevent consumer deception, to provide the consumer with adequate information as to the identity and quality of such products, and to require a statement of composition in certain cases of distilled spirits produced by blending or rectification or if neutral spirits were used in the product's production. In addition, the IRC at 26 U.S.C. 5222(c), 5223, and 5232, authorizes the Secretary to issue regulations regarding the removal and addition of extraneous substances to distilling materials or the redistillation of domestic and imported spirits. Under those authorities, the TTB regulations in 27 CFR parts 5, 19, and 26 require proprietors to obtain TTB approval of formulas for distilled spirits products when operations such as blending, mixing, purifying, refining, compounding, or treating change the character, composition, class, or

type of the spirits. Most respondents now use TTB's Formulas Online (FONL) online system, or its paper equivalent, TTB F 5100.51, to file such formulas, but TTB continues to allow respondents to file distilled spirits formulas using the legacy form, TTB F 5110.38, which is approved under this control number. Respondents use this form to list ingredients, and, in some cases, the process used to produce the product. TTB uses the collected information to determine if a distilled spirits product meets the applicable statutory and regulatory requirements.

Current Actions: There are no program changes to this information collection at this time, 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 total burden hours associated with this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 12.
- *Average Responses per Respondent:* 3.
- *Number of Responses:* 36.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 36 hours.

OMB Control No. 1513–0063

Title: Stills: Notices, Registration, and Records (TTB REC 5150/8).

Abstract: The IRC at 26 U.S.C. 5101 and 5179 authorizes the Secretary to issue regulations requiring manufacturers of stills to submit notices regarding

the manufacture and set up of stills, and it requires all persons to register any stills in their possession with the Secretary and provide information as to the location, type, capacity, ownership, and the purpose for which the stills will be used. Under those authorities, the TTB regulations in 27 CFR part 29 require manufacturers and vendors of stills and distilling apparatus to provide certain notices and keep certain records regarding the manufacture and setup of such equipment. In addition, those regulations require owners of stills and distilling apparatus to register such equipment with TTB and provide certain notices regarding changes in the ownership, location, or disposal of such registered equipment. TTB uses the collected information to ensure that the relevant provisions of the IRC are appropriately applied and to protect the revenue as distilled spirits are generally subject to Federal excise tax under the IRC.

Current Actions: There are no program changes to this information collection at this time, 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 total burden hours associated with this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 40.
- *Average Responses per Respondent:* 4.
- *Number of Responses:* 160.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 160 hours.

Title: Applications and Notices—Manufacturers of Nonbeverage Products (TTB REC 5530/1).

Abstract: In general, the IRC at 26 U.S.C. 5001 imposes Federal excise tax on each proof gallon of distilled spirits produced in or imported into the United States. However, under the IRC at 26 U.S.C. 5111–5114, persons using distilled spirits to produce certain nonbeverage products (medicines, medicinal preparations, food products, flavors, flavoring extracts, or perfume) may claim drawback (refund) of all but \$1.00 per proof gallon of the excise tax paid on the distilled spirits used to make such products, subject to regulations issued by the Secretary “to secure the Treasury against frauds.” Under those IRC authorities, the TTB regulations in 27 CFR part 17 require manufacturers to submit certain applications and notices to TTB regarding their use of distilled spirits in the production of nonbeverage products eligible for drawback. The applications, which require TTB approval, cover nonbeverage activities that present significant jeopardy to the revenue, while the notices, which do not require TTB approval, cover activities that present less jeopardy to the revenue. The collected information provides a basis for TTB to verify that nonbeverage product drawback claimants are in fact eligible for such refunds under the IRC, and it ensures that such respondents are in compliance with the IRC statutory and TTB regulatory provisions governing nonbeverage product activities.

Current Actions: There are no program changes to this information collection at this time, 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 total 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:* 30.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 30.
- *Average Per-response Burden:* 0.5 hour.
- *Total Burden:* 15 hours.

OMB Control No. 1513–0077

Title: Records of Things of Value to Retailers, and Occasional Letter Reports from Industry Members Regarding Information on Sponsorships, Advertisements, Promotions, etc., under the FAA Act.

Abstract: The FFA Act at 27 U.S.C. 205 generally prohibits alcohol beverage producers, importers, or wholesalers from offering inducements to alcohol retailers—giving things of value or conducting certain types of advertisements, promotions, or sponsorships—unless such an action is specifically exempted by regulation. Under that authority, TTB regulations in 27 CFR Part 6, “Tied-House,” describe exceptions to the general FAA Act prohibition on offering inducements to retailers and also describe things that are considered to be “things of value” for purposes of determining whether an inducement has been offered. Among other provisions, those regulations require alcohol beverage industry members to keep records concerning things of value furnished to retailers, identifying the item and the retailer receiving it, along with the industry member's cost and any charges to the retailer for the item. Industry members may use usual and customary business records to satisfy that

recordkeeping requirement, and such records must be retained for 3 years, available for TTB inspection. In addition, TTB regulations in 27 CFR parts 6, 8, and 10 provide that TTB may require, as part of a trade practice investigation, a letterhead report from an alcohol industry member regarding any advertisements, promotions, sponsorships, or other activities conducted by, on behalf of, or benefiting the industry member. TTB uses the collected information to detect and prevent unfair trade practices as defined by the FAA Act and ensure compliance with that Act's trade practice exceptions and limitations.

Current Actions: There are no program changes to this information collection at this time, 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 required to keep records under this information collection. However, there is no change to the number of annual respondents required to make reports under this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 97,000.
- *Average Responses per Respondent:* One (one annual response for all respondents for recordkeeping, and annual 1 response for 10 respondents required to submit reports).

- *Number of Responses:* 97,010.
- *Average Per-response Burden:* For recordkeeping, under the OMB regulations at 5 CFR 1320.3(b)(2), there is no per-respondent burden for the keeping of the usual of customary business records required under this

collection. For the 10 respondents required by TTB to submit letterhead reports, the estimated burden is 8 hours per response.

- *Total Burden:* 80 hours.

OMB Control No. 1513–0078

Title: Application for Permit to Manufacture or Import Tobacco Products or Processed Tobacco or to Operate an Export Warehouse and Applications to Amend Such Permits.

TTB Form Numbers: TTB F 5200.3, 5230.4, 5230.5, and 5200.16.

Abstract: The IRC at 26 U.S.C. 5712 and 5713 requires that importers and manufacturers of tobacco products or processed tobacco and export warehouse proprietors apply for and obtain a permit before engaging in such operations, or at such other times, as the Secretary prescribes by regulation. In addition, 26 U.S.C. 5712 sets forth circumstances under which a permit application may be denied, such as if the applicant is ineligible to obtain a permit by reason of business experience, financial standing, or certain criminal convictions. Under those IRC authorities, the TTB regulations in 27 CFR parts 40, 41, and 44 require tobacco industry members to submit applications using the prescribed TTB forms for new permits or, under certain circumstances, amended permits. Respondents use the prescribed forms and any required supporting documents to identify themselves and their business, along with its location, organization, financing, and major investors. Once TTB issues a permit, the permittee must retain a copy of their application package for as long as they continue in business and make it available for TTB inspection upon request. This information is necessary to protect the revenue by ensure that only persons

eligible under the relevant provisions of the IRC are approved to engage in tobacco-related businesses.

Current Actions: There are no program changes to this information collection at this time, 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 total 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:* 300.
- *Average Responses per Respondent:* 1 annually.
- *Number of Responses:* 300.
- *Average Per-response Burden:* 1.65 hours.
- *Total Burden:* 495 hours.

OMB Control No. 1513–0080

Title: Distilled Spirits Plant Equipment and Structures (TTB REC 5110/12).

Abstract: The IRC at 26 U.S.C. 5178 and 5180 authorizes the Secretary to issue regulations regarding the location, construction, and arrangement of distilled spirits plants (DSPs), the identification of DSP structures, equipment, pipes, and tanks, and the posting of an exterior sign at their place of business. The IRC at 26 U.S.C. 5206 also requires DSP proprietors to mark containers of distilled spirits, subject to regulations prescribed by the Secretary. The TTB regulations concerning the identification of DSP plants, equipment, structures,

and bulk containers are contained in 27 CFR part 19. Those regulations describe the exterior identification sign required at DSPs and the identification signs or marks on DSP structures, cookers, fermenters, stills, tanks, and other major equipment. The regulations also require tank cars and tank trucks used by DSPs as bulk conveyances for distilled spirits to be permanently and legibly marked with identifying information and capacity. The information set forth under this information collection is necessary to protect the revenue and facilitate inspections, as TTB uses the required signs and marks to identify the location, use, and capacity of a DSP's structures, equipment, and conveyances to prevent illegal operations and diversion.

Current Actions: There are no program changes to this information collection at this time, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates resulting from continued growth in the number of DSPs in the United States, TTB is increasing the number of annual respondents and responses associated with this collection. However, because the marking of DSP equipment and structures is a usual and customary business practice, there is no increase in the estimated annual per-response or total burden hours associated with this collection as the OMB regulations at 5 CFR 1320.3(b)(2) provide that regulatory requirements to display usual and customary markings impose no additional burden on respondents.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 5,800.
- *Average Responses per Respondent:* 1 per year.
- *Number of Responses:* 5,800.

- *Average Per-response and Total Burden:* None. Per the OMB regulations at 5 CFR 1320.3(b)(2), regulatory requirements to make usual and customary markings impose no additional hour burden on respondents.

OMB Control No. 1513–0084

Title: Labeling of Sulfites in Alcohol Beverages.

Abstract: The U.S. Food and Drug Administration (FDA) has determined that sulfating agents are human allergens that can have serious health implications for persons who are allergic to sulfites, particularly asthmatics, and, as a result, FDA regulations require food labels to declare the presence of sulfites if there are 10 parts per million (ppm) or more of a sulfating agent in a finished food product. Under the FAA Act at 27 U.S.C. 205(e), the Secretary is authorized to issue regulations requiring alcohol beverage labels to provide “adequate information” to consumers regarding the identity and quality of such products. Under that FAA Act authority and consistent with FDA’s food labeling requirements, the TTB alcohol beverage labeling regulations in 27 CFR part 4 (wine), part 5 (distilled spirits), and part 7 (beer) require a declaration of sulfites on the labels of alcohol beverages released from domestic bottling premises or customs custody when sulfites are present in such products at levels of 10 or more ppm. This label disclosure is necessary to protect sulfite-sensitive consumers from products that potentially could be harmful to them.

Current Actions: There are no program changes to this information collection at this time, and TTB is submitting it for extension purposes only. As for adjustments, due to a change in agency estimates, TTB is increasing the

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

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 35,210.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 35,210.
- *Average Per-response Burden:* 40 minutes.
- *Total Burden:* 23,473 hours).

OMB Control No. 1513–0098

Title: Supporting Data for Nonbeverage Drawback Claims.

TTB Form Number: TTB F 5154.2.

Abstract: Under the IRC at 26 U.S.C. 5111–5114 and 7652(g), persons using distilled spirits to produce medicines, medicinal preparations, food products, flavors, flavoring extracts, or perfume may claim drawback (refund) of all but \$1.00 per proof gallon of the Federal excise tax paid on the distilled spirits used to make such nonbeverage products, subject to regulations prescribed by the Secretary. As required by the TTB regulations in 27 CFR parts 17 and 26, when submitting nonbeverage product drawback claims to TTB, respondents are required to report certain supporting data regarding the distilled spirits used and the products produced, using form TTB F 5154.2. TTB uses the collected information to ensure that drawback of Federal excise tax is provided only to eligible entities.

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 total 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:* 280.
- *Average Responses per Respondent:* 6.2.
- *Number of Responses:* 1,736.
- *Average Per-response Burden:* 58 minutes.
- *Total Burden:* 1,678 hours.

OMB Control No. 1513–0110

Title: Recordkeeping for Tobacco Products Removed in Bond from a Manufacturer's Premises for Experimental Purposes—27 CFR 40.232(e).

Abstract: The IRC at 26 U.S.C. 5704(a) provides that manufacturers of tobacco products (cigars, cigarettes, smokeless tobacco, pipe tobacco, and roll-your-own tobacco) may remove such products for experimental purposes without payment of Federal excise tax, as prescribed by regulation. Under that IRC authority, the TTB regulations at 27 CFR 40.232(e) require tobacco product manufacturers to keep certain usual and customary business records documenting the amount, kind, recipient, use, and disposition of tobacco products removed for experimental purposes outside of a factory. These records, which are subject to TTB inspection, are necessary to protect the

revenue as they allow TTB to account for the lawful use and disposition of nontaxpaid tobacco products removed from a factory and detect diversion of such products into the domestic 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:* 235.
- *Average Responses per Respondent:* 1 per year.
- *Number of Responses:* 235.

- *Average Per-response and Total Burden:* None. This information collection consists of usual and customary consignment and shipping records kept by respondents during the normal course of business, regardless of any regulatory requirement to do so. As such, this collection requirement imposes no additional hour burden on respondents per the OMB regulations at 5 CFR 1320.3(b)(2).

Dated: January 27, 2026.

Amy R. Greenberg,

Acting Assistant Administrator, Headquarters Operations.

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