



DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB-2026-0001]

Proposed Information Collections; Comment Request (No. 98)

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-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. 1513–0002

Title: Personnel Questionnaire—Alcohol and Tobacco Products.

TTB Form Number: TTB F 5000.9.

Abstract: Provisions of chapters 51 and 52 of the Internal Revenue Code (IRC, 26 U.S.C. chapters 51 and 52) and the Federal Alcohol Administration Act (FAA Act; 27 U.S.C. 201 *et seq.*) require all persons who desire to engage in certain alcohol and tobacco activities to obtain a permit or registration from, or file a notice with, the Secretary of the Treasury (the Secretary) before beginning operations. The IRC and FAA Act also provide that an applicant is not eligible for such approvals if the Secretary finds that the applicant, including company officers, directors, or principal investors, has certain criminal convictions or is not likely to lawfully operate. Under its delegated IRC and FAA Act authorities, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations in 27 CFR chapter I authorize the collection of information from applicants so that TTB can

determine if they meet the statutory and regulatory qualifications to hold alcohol and tobacco permits, registrations, or notices. To assist TTB in making such determinations, applicants use form TTB F 5000.9, Personnel Questionnaire—Alcohol and Tobacco, or its electronic equivalent, to provide TTB with information regarding their identity, business history, and criminal record.

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; Individuals and households.

Estimated Annual Burden

- *Number of Respondents:* 8,400.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 8,400.
- *Average Per-response Burden:* 50 minutes
- *Total Burden:* 7,000 hours.

OMB Control No. 1513–0016

Title: Drawback on Wines Exported.

TTB Form Number: TTB F 5120.24.

Abstract: In general, the IRC at 26 U.S.C. 5041 imposes Federal excise tax on wine produced or imported into the United States, while section 5362(c) allows domestic wine to be exported, transferred to a foreign trade zone, or used on certain vessels and aircraft without payment of that tax. In the case of

domestic wine that is subsequently exported, the IRC at 26 U.S.C. 5062(b) provides that exporters of such wine may claim drawback (refund) of the excise tax paid or determined on the exported wine. Under the TTB regulations in 27 CFR Part 28, Exportation of Alcohol, exporters of taxpaid domestic wine use form TTB F 5120.24 to document the wine's exportation and to submit drawback claims for the excise taxes paid or determined on the exported wine. TTB uses the provided information to determine if the exported wine is eligible for drawback and to verify the amount of drawback claimed by the exporter. As such, the collected information collection is necessary to protect the revenue.

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:* 5.
- *Average Responses per Respondent:* 6.
- *Number of Responses:* 30.
- *Average Per-response Burden:* 67 minutes.
- *Total Burden:* 33.5 hours.

OMB Control No. 1513–0031

Title: Specific and Continuing Transportation Bonds—Distilled Spirits or Wines Withdrawn for Transportation to a Manufacturing Bonded Warehouse, Class Six.

TTB Form Numbers: TTB F 5100.12 and TTB F 5110.67.

Abstract: Under the United States customs laws at 19 U.S.C. 1311, materials subject to an internal revenue tax may be transferred without payment of tax to a manufacturing bonded warehouse for use in the production of products for export if a bond is provided to ensure compliance with relevant laws and regulations. Specific to distilled spirits and wine, the IRC at 26 U.S.C. 5214(a) authorizes transfer of distilled spirits from a distilled spirits plant to a manufacturing bonded warehouse without payment of excise tax, while section 5175 requires a bond for such transfers. The IRC at 26 U.S.C. 5362(c) authorizes the similar tax-free transfer of wine from a wine premises to a manufacturing bonded warehouse and provides that the Secretary may require a bond for such transfers. In addition, those IRC sections also authorize the Secretary to issue regulations regarding those tax-free transfers. Under those IRC authorities, the TTB alcohol export regulations in 27 CFR part 28 require manufacturing bonded warehouse proprietors to file a bond to cover the tax-free transfer of distilled spirits or wine from a distilled spirits plant or wine premises to their warehouse. Under those regulations, such proprietors may file either a specific transportation bond using form TTB F 5100.12 to cover a single tax-free transfer, or a continuing transportation bond using form TTB F 5110.67 to cover multiple tax-free transfers made over a period of time. This information collection request is necessary to meet statutory requirements and protect the revenue while providing operational flexibility to manufacturing warehouse proprietors.

Current Actions: There are no program changes or adjustments to 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:* 50.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 50.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 50 hours.

OMB Control No. 1513–0056

Title: Distilled Spirits Plants—Transaction and Supporting Records.

TTB Recordkeeping Number: TTB REC 5150/2.

Abstract: In general, the IRC at 26 U.S.C. 5001 imposes a Federal excise tax on distilled spirits produced or imported into the United States. Under The IRC tax-related provisions in chapter 51, 26 U.S.C. 5207 requires distilled spirits plant (DSP) proprietors to maintain records and provide reports related to their production, storage, denaturing, and processing activities as the Secretary prescribes by regulation. Under those IRC authorities, the TTB regulations in 27 CFR parts 19, 26, 27, and 28 require DSP proprietors to keep certain usual and customary transaction and supporting records that are common to their distilled spirits production, storage, denaturing, and processing activities. Proprietors use the common transaction and supporting records required under this information collection approval, along with records that are unique to each DSP activity required under other information collection approvals, to document the data provided on their monthly DSP production, storage, denaturing, and processing operations reports. TTB personnel may examine the DSP transaction and supporting records required under this collection to verify the data provided by DSP proprietors in those operations reports and to determine the Federal excise

tax liabilities of those proprietors. As such, this information collection is necessary to protect the revenue.

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 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:* 5,800.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 5,800.
- *Average Per-response and Total Burden:* None. Because this

collection consists of usual and customary records kept by respondents at their premises during the normal course of business, regardless of any regulatory requirement to do so, this collection requirement imposes no additional hourly burden on respondents, per the OMB regulations at 5 CFR 1320.3(b)(2).

OMB Control No. 1513–0061

Title: Letterhead Applications and Notices Relating to Denatured Spirits.

TTB Recordkeeping Number: TTB REC 5110/05.

Abstract: Under the IRC at 26 U.S.C. 5214, denatured spirits (distilled spirits to which denaturants have been added to render them unfit for beverage purposes) may be withdrawn from DSPs free of tax for nonbeverage industrial purposes in the manufacture of certain personal and household products. Since it is possible to recover potable alcohol from denatured spirits and articles made

with denatured spirits, the IRC at 26 U.S.C. 5271–5275 sets forth provisions regarding such spirits and articles. Under those IRC authorities, the TTB regulations in 27 CFR Part 20, Distribution and Use of Denatured Alcohol and Rum, require specially denatured spirits (SDS) dealers and nonbeverage product manufacturers that use or recover SDS to apply for and obtain a permit. Those part 20 regulations also require such permit holders, and non-permit holders that traffic in large quantities of completely denatured spirits (CDS), to submit letterhead applications or notices to TTB regarding certain changes to their permit information (if applicable), use of alternate methods and emergency variations, adoption or use of certain formulas, losses in transit, and other specified matters. The collected information is necessary to implement the IRC's statutory provisions regarding denatured spirits and protect the revenue.

Current Actions: There are no program changes or adjustments to 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:* 3,800.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 3,800.
- *Average Per-response Burden:* 30 minutes.
- *Total Burden:* 1,900 hours.

OMB Control No. 1513–0111

Title: COLAs Online Access Request.

TTB Form Number: TTB F 5013.2.

Abstract: To provide consumers with adequate information as to the identity of alcohol beverages and prohibit consumer deception, the FAA Act at 26 U.S.C. 205, and the related TTB regulations in 27 CFR chapter I require alcohol beverage bottlers and importers to apply for Certificates of Label Approval (COLAs) for such products introduced into interstate commerce or released from customs custody. Additionally, those regulations require domestic bottlers of distilled spirits and wines to apply for COLA exemptions for certain products sold only in intra-State commerce and require domestic bottlers and importers of distilled spirits to apply for approval of distinctive bottles. The vast majority of bottlers and importers complete and submit such applications electronically using TTB's web-based COLAs Online system. Specific to this information collection, to protect TTB computer systems from cyber threats and misuse, persons desiring to use COLAs Online must first submit and receive TTB approval of a COLAs Online Access Request using the COLAs Online User Registration function or paper form TTB F 5013.2, COLAs Online Access Request. The collected information identifies the COLAs Online access applicant and confirms their authority to act on behalf of a specific alcohol beverage industry member.

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:* 5,100.

- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 5,100.
- *Average Per-response Burden:* 18 minutes.
- *Total Burden:* 1,530 hours.

OMB Control No. 1513–0124

Title: Customer Satisfaction Surveys for Permits Online (PONL), Formulas Online (FONL), and COLAs Online.

Abstract: As part of TTB's efforts to improve customer service, we survey respondents who complete and submit applications electronically using our online systems--Permits Online (PONL) for original or amended alcohol or tobacco permits, Formulas Online (FONL) for approval of certain alcohol product formulas, and COLAs Online for submission of certificates of label approval (COLAs) for alcohol beverages sold in interstate commerce. These customer satisfaction surveys assist TTB in identifying potential customer needs and problems, along with opportunities for improvements in our PONL, FONL, COLAs Online electronic application systems.

Current Actions: There are no program changes or adjustments to this information collection request at this time, 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:* 18,000.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 18,000.
- *Average Per-response Burden:* 12 minutes.

- *Total Burden: 3,600 hours.*

Dated: February 9, 2026.

Amy R. Greenberg,

Acting Assistant Administrator, Headquarters Operations.

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