



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 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 notice 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:* Formula and/or Process for Article Made with Specially Denatured Spirits.

OMB Control Number: 1513-0011.

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

Description: 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. Under those authorities, 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. TTB personnel examine the collected information to verify that the described articles are nonbeverage products made in compliance with 26 U.S.C. 5273 and may examine manufacturing records to verify that such articles are being made in accordance with their approved formulas and processes.

Form: TTB F 5150.19.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 60.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 60.

Estimated Time per Response: 37.5 minutes.

Estimated Total Annual Burden Hours: 37.5 hours.

2. *Title:* Report - Export Warehouse Proprietor.

OMB Control Number: 1513-0024.

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

Description: 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 those authorities, the TTB regulations in 27 CFR part 44 require export warehouse proprietors to file a monthly operations report listing the amount of tobacco products, cigarette papers and tubes, and processed tobacco received, removed, lost, or unaccounted for during a given month. TTB uses the collected information to detect unlawful diversion and verify compliance with Federal laws and regulations related to the removal and export of such articles.

Form: TTB F 5220.4.

Affected Public: Businesses or other for-profits

Estimated Number of Respondents: 65.

Frequency of Response: Monthly.

Estimated Total Number of Annual Responses: 780.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 780 hours.

3. *Title:* Inventory - Export Warehouse Proprietor.

OMB Control Number: 1513-0035.

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

Description: In general, chapter 52 of the IRC exempts all tobacco products and cigarette papers and tubes removed for export from the Federal excise tax imposed by that chapter, as well as all processed tobacco. Additionally, 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 prescribed by regulation. Under that authority, the TTB regulations in 27 CFR part 44 require all export warehouse proprietors to take and report such inventories at the opening and closing of their business, when certain changes in control of the business occur, and if required by TTB, and, under section 5741 of the IRC, such record copies of those inventories must be retained for 3 years. Because export warehouse proprietors hold untaxed articles until they are exported without payment of tax, transferred in bond to another export warehouse, or returned to the manufacturer, TTB uses the required inventories to establish a contingent Federal excise tax liability on such articles, and to detect diversion of untaxed articles into the taxable domestic market.

Form: TTB F 5220.3.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 65.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 65.

Estimated Time per Response: 5 hours.

Estimated Total Annual Burden Hours: 325 hours.

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

OMB Control Number: 1513-00039.

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

Description: 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 authority, the TTB regulations in 27 CFR part 19 require DSP proprietors to keep certain records regarding their storage and warehousing operations and based on those records, also require DSP proprietors to submit a monthly report summarizing those operations. Because, 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, the required storage records and reports are necessary to protect the revenue and ensure compliance with the relevant Federal laws and regulations.

Form: TTB F 5110.11.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 5,800.

Frequency of Response: Monthly.

Estimated Total Number of Annual Responses: 69,000.

Estimated Time per Response: 2 hours.

Estimated Total Annual Burden Hours: 139,200 hours.

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

OMB Control Number: 1513-0046.

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

Description: 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. Respondents may use TTB F 5110.38, approved under this control number, in lieu of TTB's Formulas Online (FONL) online system or its paper equivalent (TTB F 5100.51) to file such formulas. TTB uses the collected information to determine if a distilled spirits product meets the applicable FAA Act and regulatory requirements.

Form: TTB F 5110.38.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 12.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 36.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 36 hours.

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

OMB Control Number: 1513-0063.

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

Description: 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.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 40.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 160.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 160 hours.

7. *Title:* Applications and Notices-Manufacturer of Nonbeverage Products (TTB REC 5530/1).

OMB Control Number: 1513-0072.

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

Description: In general, the IRC at 26 U.S.C. 5001 imposes Federal excise tax on 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 prevent fraudulent claims. Under that authority, the TTB regulations in 27 CFR part 17 require manufacturers to submit certain applications and notices regarding their use of distilled spirits in the production of nonbeverage products eligible for drawback. The applications require TTB approval and 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 allows TTB to verify that nonbeverage product drawback claimants are eligible for such refunds under the IRC and ensures that respondents are complying with the relevant IRC provisions and TTB regulations.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 30.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 30.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 15 hours.

8. *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.

OMB Control Number: 1513-0077.

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

Description: The FFA Act at 27 U.S.C. 205 generally prohibits alcohol beverage producers, importers, or wholesalers from offering inducements to alcohol retailers, such as giving things of value or conducting certain types of advertisements, promotions, or sponsorships, unless such action is specifically exempted by regulation. Under that

authority, TTB regulations in 27 CFR Part 6, “Tied-House,” describe exceptions to that prohibition and describe specific “things of value” for purposes of determining whether an inducement has been offered. Those regulations also require alcohol beverage industry members to keep certain records regarding things of value furnished to retailers, which may consist of usual and customary business records, and which 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 the relevant provisions of the Act.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 97,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 97,010 (97,000 for recordkeeping, 10 for reporting).

Estimated Time per Response: For recordkeeping, the keeping of records regarding things of value furnished to retailers is a usual and customary business practice undertaken regardless of any regulatory requirement to do so. As such, under the OMB regulations at 5 CFR 1320.3(b)(2), there is no per-respondent burden for the keeping of usual and customary business records. For the submission of letter reports, TTB estimates 10 annual respondents require 8 hours per response to complete such reports.

Estimated Total Annual Burden Hours: 80 hours.

9. *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.

OMB Control Number: 1513-0078.

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

Description: 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 authorities, the TTB regulations in 27 CFR parts 40, 41, and 44 require respondents to submit applications for new tobacco industry 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. The required information allows TTB to ensure that only persons eligible under the IRC engage in tobacco-related businesses, which is necessary to protect the revenue.

Forms: TTB F 5200.3, TTB F 5200.16, TTB F 5230.4, and TTB F 5230.5.

Affected Public: Businesses or other for-profits; State, local, and tribal governments.

Estimated Number of Respondents: 316.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 316.

Estimated Time per Response: 1 hour, 26 minutes.

Estimated Total Annual Burden Hours: 455 hours.

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

OMB Control Number: 1513-0080.

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

Description: 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. Under those authorities, the TTB regulations in 27 CFR part 19 describe the required exterior DSP identification sign, 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.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 5,800.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 5,800.

Estimated Time per Response and Total Annual Burden: None. The placing of signs and marks at DSPs by proprietors is a usual and customary business practice undertaken regardless of any regulatory requirement to do so. As such, under the OMB

regulations at 5 CFR 1320.3(b)(2), there is no additional respondent burden associated with this information collection.

11. Title: Labeling of Sulfites in Alcohol Beverages.

OMB Control Number: 1513-0084.

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

Description: 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.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 74,100.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 74,100.

Estimated Time per Response: 40 minutes.

Estimated Total Annual Burden Hours: 49,400 hours.

12. Title: Supporting Data for Nonbeverage Drawback Claims.

OMB Control Number: 1513-0098.

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

Description: Under the IRC at 26 U.S.C. 5111-5114 and 7652(g), 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 Federal excise tax paid on the distilled spirits used to make such nonbeverage products, subject to regulations prescribed by the Secretary. Under that authority, the TTB regulations in 27 CFR parts 17 and 26 require nonbeverage drawback claimants to submit certain supporting data with their claim regarding the distilled spirits used and the products produced. TTB uses the collected information to ensure that drawback of Federal excise tax is provided only to eligible entities.

Form: TTB F 5154.2.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 280.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 1,736.

Estimated Time per Response: 58 minutes.

Estimated Total Annual Burden Hours: 1,678 hours.

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

OMB Control Number: 1513-0110.

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

Description: 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 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.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 235.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 235.

Estimated Time per Response and Total Annual Burden: None. The keeping of records regarding the removal and experimental use of tobacco products by respondents is a usual and customary business practice undertaken regardless of any regulatory requirement to do so. As such, under the OMB regulations at 5 CFR 1320.3(b)(2), there is no additional respondent burden associated with this information collection.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

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