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4810–31–P]

DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB–2026–0001]

Proposed Information Collections; Comment Request (No. 99)

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. 1513–0001

Title: Tax Information Authorization.

TTB Form Number: TTB F 5000.19

Abstract: In general, the Internal Revenue Code (IRC) at 26 U.S.C. 6103 protects the privacy of taxpayer information by prohibiting the disclosure of tax returns and taxpayer information to unauthorized persons while allowing a taxpayer to authorize a representative to receive otherwise confidential tax information. Under that authority, the Alcohol and Tobacco Tax and Trade Bureau (TTB) requires a taxpayer to file form TTB F 5000.19 to authorize a representative, who does not have the power of attorney, to receive their otherwise confidential tax information. TTB uses the collected information to identify the taxpayer's designated representative and the scope of that representative's authority to obtain their otherwise confidential tax information.

Current Actions: There are no current 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 or other for-profits; Individuals or households.

Estimated Annual Burden

- *Number of Respondents:* 10.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 10.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 10 hours.

OMB Control No. 1513–0003

Title: Referral of Information.

TTB Form Number: TTB F 5000.21.

Abstract: TTB personnel may identify, during investigations or other duties, apparent violations of State and local government laws and regulations, and TTB uses form TTB F 5000.21, Referral of Information, to provide information to such external agencies if disclosure is authorized under 26 U.S.C. 6103 or other Federal laws. This form includes a section for an external agency to respond to TTB regarding its action on the referral. The TTB-requested response from external agencies provides information as to the utility of the referrals and potential enforcement actions taken by those agencies against TTB-regulated entities.

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 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: State, local, and tribal governments.

Estimated Annual Burden

- *Number of Respondents:* 25.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 25.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 25 hours.

OMB Control No. 1513–0041

Title: Distilled Spirits Plants—Records and Monthly Reports of Processing Operations.

TTB Form and Recordkeeping Numbers: TTB F 5110.28 and TTB REC 5110/03.

Abstract: The IRC at 26 U.S.C. 5207 requires that distilled spirits plant (DSP) proprietors keep records and submit reports regarding their production, storage, denaturation, and processing operations in as the Secretary of the Treasury (the Secretary) prescribes by regulation. As defined in that section, processing activities include receipt or transfer of alcoholic ingredients used in spirits production, bottling and packaging of distilled spirits, and removal of distilled spirits from the DSP premises. Under that authority, the TTB regulations in 27 CFR part 19 require DSP proprietors to keep certain records related to their processing operations, and based on those records, to submit monthly summary reports of their processing operations using form TTB F 5110.28. TTB uses the collected information to ensure that the relevant tax provisions of the IRC are appropriately applied and to produce generalized distilled spirits statistical reports for release to the public.

Current Actions: There are no program changes to this information collection, and TTB is submitting for extension purposes only. As for adjustments, due to a change in agency estimates resulting from continued growth in the number of DSPs in the United States, TTB is increasing the estimated number of annual respondents, total responses, and burden hours associated with this information collection.

Type of Review: Extension of a currently approved collection.

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

Estimated Annual Burden

- *Number of Respondents:* 6,100.
- *Average Responses per Respondent:* 12 (once per month).
- *Number of Responses:* 73,200.
- *Average Per-response Burden:* 2 hours (1 hour recordkeeping and 1 hour reporting).
- *Total Burden:* 146,000 hours.

OMB Control No. 1513–0058

Title: Usual and Customary Business Records Maintained by Brewers.

TTB Recordkeeping Number: TTB REC 5130/1.

Abstract: The IRC at 26 U.S.C. 5415 requires brewers to keep records containing such information as the Secretary prescribes by regulation and make them available for Government inspection, while 26 U.S.C. 5555 requires any person liable for Federal excise tax on alcohol beverages to keep records, make reports, and comply with regulations prescribed by the Secretary. Under those IRC provisions, the TTB regulations in 27 CFR Part 25, Beer, require brewers to keep certain usual and customary business records documenting their operations, including production and packaging of beer and other brewery products and inventories, removals, returns, shipments, storage, and transfers of such products. TTB uses the collected information to establish a brewer's excise tax liability and verify tax claims, and verify that beer is produced, packaged, stored, shipped, and transferred in accordance with the relevant Federal laws and regulations.

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 increasing the estimated number of annual respondents and responses to this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 15,380.
- *Average Responses per Respondent:* 1 (one) per year.
- *Number of Responses:* 15,380.
- *Average Per-response and Total Burden:* This information collection consists of usual and customary records kept by respondents during the normal course of business, regardless of any regulatory requirement to do so. As such, under the OMB regulations at 5 CFR 1320.3(b)(2), this information collection imposes no additional burden on respondents.

OMB Control No. 1513–0059

Title: Usual and Customary Business Records Relating to Tax-Free Alcohol.

TTB Recordkeeping Number: TTB REC 5150/3.

Abstract: 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, but, under sections 26 U.S.C. 5214(a)(2) and (a)(3), distilled spirits may be withdrawn free of tax for nonbeverage purposes for use by Federal, State, and local governments, and for use by certain educational organizations and institutions, research laboratories, hospitals, blood banks, sanitariums, and nonprofit clinics, subject to regulations prescribed by the Secretary. In addition, the IRC at 26

U.S.C. 5275 requires persons that procure or use distilled spirits withdrawn free of tax under those sections to keep records and make reports regarding the receipt and use of such spirits as required by regulation. Under that IRC authority, the TTB regulations in 27 CFR part 22 require tax-free alcohol users to maintain certain usual and customary business records regarding the inventory, receipt, and disposition of such alcohol. TTB uses the collected information to account for tax-free spirits and detect their diversion to taxable beverage use.

Current Actions: There are no program changes to 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 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:* 5,050.
- *Average Responses per Respondent:* 1 (one) per year.
- *Number of Responses:* 5,050.
- *Average Per-response and Total Burden:* This information collection consists of usual and customary records kept by respondents during the normal course of business, regardless of any regulatory requirement to do so. As such, under the OMB regulations at 5 CFR 1320.3(b)(2), this information collection imposes no additional burden on respondents.

OMB Control No. 1513–0062

Title: Usual and Customary Business Records Relating to Denatured Spirits.

TTB Recordkeeping Number: TTB REC 5150/1.

Abstract: Denatured distilled spirits, which generally are not subject to Federal excise tax, may be used for industrial purposes in the manufacture of nonbeverage products. To prevent diversion of denatured spirits to taxable beverage use, the IRC at 26 U.S.C. 5271–5275 imposes a system of permits, bonds, recordkeeping, and reporting requirements on persons that procure or use such alcohol and authorize the Secretary to issue regulations regarding those matters. Under those authorities, the TTB regulations in 27 CFR part 20 require industrial alcohol users to keep certain usual and customary business records regarding the procurement, distribution, and use of denatured spirits. To protect the revenue, TTB uses the required records to account for denatured spirits and ensure compliance with statutory and regulatory requirements.

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 increasing the estimated number of annual respondents and responses to this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 5,770
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 5,770.

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

OMB Control No. 1513–0071

Title: Tobacco Products Importer or Manufacturer—Records of Large Cigar Wholesale Prices.

TTB Recordkeeping Number: TTB REC 5230/1.

Abstract: In general, the IRC at 26 U.S.C. 5701 imposes Federal excise taxes on tobacco products and cigarette papers and tubes, and, as described at 26 U.S.C. 5701(a)(2), the excise tax on large cigars is based on a percentage of the price at which such cigars are sold by the manufacturer or importer. The IRC at 26 U.S.C. 5741 also requires every manufacturer and importer of tobacco products to keep records in such manner as the Secretary prescribes by regulation. Under those authorities, the TTB regulations at 27 CFR 40.187 and 41.181 require that manufacturers and importers of large cigars maintain certain records regarding the price for which those cigars are sold. TTB uses the collected information to verify that the appropriate amount of excise tax is paid on large cigars.

Current Actions: There are no program changes or adjustments associated with 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 or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 300.
- *Average Responses per Respondent:* 1 (one) per year.
- *Number of Responses:* 300.
- *Average Per-response Burden:* 2.33 hours.
- *Total Burden:* 699 hours.

OMB Control No. 1513–0085

Title: Principal Place of Business Address and Place of Production Coding on Beer and Malt Beverage Labels.

TTB Recordkeeping Number: TTB REC 5130/5.

Abstract: Under the authority of the IRC at 26 U.S.C. 5412 and the Federal Alcohol Administration Act (FAA Act) at 27 U.S.C. 205(e), the TTB regulations require consumer containers of beer to be marked with the name and address of the brewer. In the case of multi-plant brewers, the TTB regulations in 27 CFR parts 7 and 25 allow such brewers to label beer containers with their principal place of business, provided that the brewer also places a code on each beer container indicating its actual place of production. This option allows multi-plant brewers to use identical labels at all their breweries. The labeling of beer containers with the producer's name and place of production is a usual and customary business practice undertaken by brewers to identify their products to consumers and facilitate recall of adulterated products. In addition, TTB uses the required information to verify tax refund claims for the loss or destruction of beer.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, TTB is decreasing the estimated number of annual respondents

to this information collection but is increasing its number of annual responses and its average number of responses per respondent.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 1,280.
- *Average Responses per Respondent:* 2.4.
- *Number of Responses:* 3,072.
- *Average Per-response and Total Burden:* None. This information collection consists of usual and customary labeling practices undertaken by respondents during the normal course of business, regardless of any regulatory requirement to do so. As such, under the OMB regulations at 5 CFR 1320.3(b)(2), this information collection imposes no additional burden on respondents.

OMB Control No. 1513–0086

Title: Marks on Brewery Equipment and Structures (TTB REC 5130/3), and Marks and Labels on Containers of Beer (TTB REC 5130/4).

TTB Recordkeeping Numbers: TTB REC 5130/3 and TTB REC 5130/4.

Abstract: Under the authority of chapter 51 of the IRC, the TTB regulations in 27 CFR part 25 require brewers to place certain marks, signs, and measuring devices on their equipment and structures, and to place certain brands, labels, and marks on bulk and consumer containers of beer and other brewery products. The required information identifies the use, capacity, and contents of brewery equipment and structures, as well as taxable brewery products and the responsible taxpayer. TTB uses the required information to

ensure effective administration of the IRC's provisions regarding brewery operations and products.

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 increasing the estimated number of annual respondents and responses to this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 15,380.
- *Average Responses per Respondent:* 1 (one) per year.
- *Number of Responses:* 15,380.
- *Average Per-response and Total Burden:* This information collection consists of usual and customary records kept by respondents during the normal course of business, regardless of any regulatory requirement to do so. As such, under the OMB regulations at 5 CFR 1320.3(b)(2), this information collection imposes no additional burden on respondents.

OMB Control No. 1513–0095

Title: Application for Registration for Tax-Free Firearms and Ammunition Transactions Under 26 U.S.C. 4221.

TTB Form Number: TTB F 5300.28.

Abstract: The IRC at 26 U.S.C. 4181 imposes a Federal excise tax on the sale of firearms and ammunition sold by manufacturers, producers, and importers. However, under 26 U.S.C. 4221, no tax is imposed on certain sales of

firearms and ammunition, provided that the seller and purchaser of the articles (with certain exceptions) are registered as required by 26 U.S.C. 4222 and regulations prescribed by the Secretary. Under those authorities, the TTB regulations at 27 CFR 53.140 prescribe the use of TTB F 5300.28 as the application to obtain an approved Certificate of Registry to sell or purchase firearms and ammunition tax free. Also, once registered, respondents amend their registration information by filing a revised TTB F 5300.28 or a letterhead notice. TTB uses the collected information to determine if the respondent is qualified to engage in tax-free sales of firearms and ammunition.

Current Actions: There are no program changes to this information collection, and TTB is submitting for extension purposes only. As for adjustments, due to a change in agency estimates, TTB is decreasing the estimated number of annual respondents, total responses, and burden hours associated with this information collection.

Type of Review: Extension of a currently approved collection.

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

Estimated Annual Burden

- *Number of Respondents:* 85.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 85.
- *Average Per-response Burden:* 3 hours.
- *Total Burden:* 255 hours.

OMB Control No. 1513–0119

Title: Certification of Proper Cellar Treatment for Imported Natural Wine.

Abstract: Under the IRC at 26 U.S.C. 5382, importers of natural wine produced after December 31, 2004, must provide the Secretary with a certification, accompanied by an affirmed laboratory analysis, that the practices and procedures used to produce the wine constitute proper cellar treatment unless exempted by international agreement or affiliation with a domestic winery. In addition, the FAA Act at 27 U.S.C. 205 vests the Secretary with authority to prescribe regulations regarding the identity and quality of alcohol beverages. Under those authorities, the TTB wine labeling regulations in 27 CFR part 4 and its alcohol beverage import regulations in 27 CFR part 27 implement the IRC's statutory requirement.

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 a change in agency estimates, TTB is increasing the estimated number of annual responses, average number of responses per respondent, and burden hours associated with this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 20.
- *Average Responses per Respondent:* 3.25.
- *Number of Responses:* 65.
- *Average Per-response Burden:* 20 minutes.
- *Total Burden:* 22 hours.

OMB Control No. 1513–0127

Title: Petitions to Establish or Modify American Viticultural Areas.

Abstract: The FFA Act at 27 U.S.C. 205(e) authorizes the Secretary to prescribe regulations for the labeling of wine, distilled spirits, and malt beverages to prohibit consumer deception, the use of misleading statements, and provide adequate information as to the identity and quality of the product. Under that FAA Act authority, TTB regulates the use of appellations of origin on wine labels, including the use of American viticultural area (AVA) names. Specific to this information collection, the TTB regulations in 27 CFR part 9 specify the information to be included in petitions to create or modify AVAs. TTB uses the provided information to evaluate a petitioner's proposal and, if accepted for rulemaking, draft a notice of proposed rulemaking requesting public comment regarding the creation of a new AVA or the amendment of the name, boundary, or other terms of an existing AVA.

Current Actions: There are no program changes to 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 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 or other for-profits; Individuals or households.

Estimated Annual Burden

- *Number of Respondents:* 12.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 12.
- *Average Per-response Burden:* 130 hours.
- *Total Burden:* 1,560 hours.

OMB Control No. 1513–0138

Title: Tax Class Statement Required on Hard Cider Labels.

Abstract: In general, the IRC at 26 U.S.C. 5041 imposes six Federal excise tax rates on wine based on a wine's alcohol and carbon dioxide content. The lowest rate is that for hard cider tax as listed in section 5041(b)(6), while section 5041(g) defines the products eligible for the hard cider tax rate. Under the authority of the FAA Act, TTB's wine labeling regulations in 27 CFR part 4 allow the term "hard cider" to appear on the labels of products that do not meet the IRC's definition of hard cider for tax purposes. In light of that difference, in order to adequately identify products eligible for the hard cider tax rate, the TTB regulations in 27 CFR parts 24 and 27 provide that the tax class statement, "Tax class 5041(b)(6)," appear on containers of domestic and imported hard cider, respectively, which are eligible for that tax rate. The placement of such a statement on such labels identifies the product for Federal excise tax purposes without affecting other marketing information on the label.

Current Actions: There are no program changes or adjustments associated with 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 or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 20.
- *Average Responses per Respondent:* 2 per year.
- *Number of Responses:* 40.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 40 hours.

OMB Control No. 1513–0139

Title: Record of Carbon Dioxide Measurement in Effervescent Products Taxed as Hard Cider.

Abstract: In general, the IRC at 26 U.S.C. 5041 lists six tax rates on wine that vary by their alcohol and carbon dioxide content. Under that section, wines with more than 0.392 grams of carbon dioxide per 100 milliliters are taxed as effervescent wine at $3.30 per gallon if artificially carbonated or $3.40 per gallon if naturally carbonated. However, under that section, certain apple- and pear-based wines are subject to the hard cider tax rate of $0.226 per gallon if the product contains no more than 0.64 grams of carbon dioxide per 100 milliliters of wine and does not exceed 8.5 percent alcohol by volume. Given the significant difference in those excise tax rates which, in part, depend on the level of a wine's effervescence, the TTB regulations at 27 CFR 24.302 require proprietors who produce or receive effervescent hard cider to record the amount of carbon dioxide in the product. This recordkeeping requirement is necessary to allow TTB to verify a respondent's compliance with the statutory definition of wine eligible for the hard cider tax rate.

Current Actions: There are no program changes or adjustments associated with 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 or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 50.
- *Average Responses per Respondent:* 2.

- *Number of Responses:* 100.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 100 hours.

OMB Control No. 1513–0142

Title: CBMA Imports Refund Program—Foreign Producer Registration and Assignment System, and CBMA Importer Refund Claims System.

Abstract: The IRC at 26 U.S.C. 5001, 5041, and 5051 imposes Federal excise tax on, respectively, distilled spirits, wine, and beer produced in or imported into the United States, while certain quantities of those products are eligible for lower excise taxes under the Craft Beverage Modernization Act (CBMA). For imported products, rather than receiving CBMA tax benefits at the time of entry, U.S. alcohol beverage importers are required to pay the full excise tax rate to U.S. Customs and Border Protection and then subsequently submit refund claims to TTB to receive their assigned CBMA tax benefits. Under the IRC at 26 U.S.C. 5001(c), 5041(c), and 5051(a), a U.S. importer will only be eligible for CBMA tax benefits if a foreign producer has elected to assign, and the importer has elected to receive, such benefits in accordance with regulations and procedures issued by the Secretary. Finally, under 26 U.S.C. 6038E, foreign producers electing to make such assignments are required to provide the information the Secretary requires by regulation, including ownership information relating to such producers. Under those IRC authorities, the TTB regulations in 27 CFR part 27 establish procedures for foreign producers to assign CBMA tax benefits to U.S. importers, and for U.S. importers to receive those assignments and submit their CBMA tax benefit refund claims to TTB. This information collection is required to ensure that the IRC provisions regarding CBMA tax

benefit refund claims for U.S. alcohol importers are appropriately applied, including for confirming an importer's eligibility for a refund.

Current Actions: There are no program changes 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 estimated number of annual respondents, responses, and burden hours for this information collection, but is increasing its estimated average number of annual responses per respondent.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 12,000.
- *Average Responses per Respondent:* 2.75.
- *Number of Responses:* 33,000.
- *Average Per-response Burden:* 2 hours.
- *Total Burden:* 66,000 hours.

OMB Control No. 1513–0143

Title: Combined Alcohol Excise Tax Returns and Operations Reports—Pilot Test.

TTB Form Numbers: TTB F 5130.Pilot–A and TTB F 5130.Pilot–B.

Abstract: Under the IRC at 26 U.S.C. 5061, the Federal excise tax on distilled spirits, wine, and beer is collected on the basis of a return which taxpayers file on a semi-monthly, quarterly, or annual basis, depending on the amount of their annual tax liability. In addition, under the IRC at 26 U.S.C. 5207, 5367, and 5415, taxpayers for distilled spirits, wine, and beer respectively, must furnish operations reports as the Secretary prescribes by regulation. Under

those IRC authorities, the TTB regulations in 27 CFR chapter I currently require alcohol excise taxpayers to report their excise tax liability using form TTB F 5000.24, Excise Tax Return, approved under OMB No. 1513–0083, while those taxpayers separately file operations reports using various forms approved under various OMB control numbers to account for their production, removals, losses, and certain other matters that affect their excise tax liability. As part of TTB's efforts to lower respondent burden, the Bureau is developing combined tax returns and simplified operations report for each alcohol beverage commodity and intends to pilot their use with its taxpayers. Under this pilot, alcohol excise taxpayers will submit a letterhead application to join the pilot program as an alternative to filing their current tax return and operations reports under existing regulatory requirements. Once approved, taxpayers participating in the pilot program will file their combined alcohol excise return and simplified operations report under the due dates currently applicable to their excise tax returns. The collected information allows TTB to identify the excise taxpayer, the amount of taxes due, and the amount of payments made, as well as operational activities that affect the amount of alcohol excise taxes due, while reducing the overall burden of filing separate tax returns and operations reports.

Current Actions: TTB is currently piloting a combined excise tax return and operations report forms for brewers. There are no program changes or adjustments associated with this 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:* 10,000.

- *Average Responses per Respondent:* 5.8.
- *Number of Responses:* 58,000.
- *Average Per-response Burden:* 1.0 hour.
- *Total Burden:* 58,000 hours.

Dated: October 1, 2026.

Amy R. Greenberg,

Acting Assistant Administrator, Headquarters Operations.

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