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## **DEPARTMENT OF THE TREASURY**

### **Alcohol and Tobacco Tax and Trade Bureau**

**[Docket No. TTB-2015-0001]**

#### **Proposed Information Collections; Comment Request (No. 53)**

**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 proposed or continuing information collections listed below in this notice.

**DATES:** We must receive your written comments on or before [INSERT DATE 60 DAYS AFTER PUBLICATION IN THE FEDERAL REGISTER].

**ADDRESSES:** As described below, you may send comments on the information collections listed in this document using the “Regulations.gov” online comment form for this document, or you may send written comments via U.S. mail or hand delivery. TTB no longer accepts public comments via email or fax.

- <http://www.regulations.gov>: Use the comment form for this document posted within Docket No. TTB–2015–0001 on “Regulations.gov,” the Federal e-rulemaking portal, to submit comments via the Internet;
- U.S. Mail: Michael Hoover, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005.
- Hand Delivery/Courier in Lieu of Mail: Michael Hoover, Alcohol and Tobacco Tax and Trade Bureau, Regulations and Rulings Division, 1310 G Street, NW., Suite 400, Washington, DC 20005.

Please submit separate comments for each specific information collection listed in this document. You must reference the information collection's title, form or recordkeeping requirement number, and OMB number (if any) in your comment.

You may view copies of this document, the information collections listed in it and any associated instructions, and all comments received in response to this document within Docket No. TTB–2015–0001 at <http://www.regulations.gov>. A link to that docket is posted on the TTB Web site at <http://www.ttb.gov/forms/comment-on-form.shtml>. You may also obtain paper copies of this document, the information collections described in it and any associated instructions, and any comments received in response to this document by contacting Michael Hoover at the addresses or telephone number shown below.

**FOR FURTHER INFORMATION CONTACT:** Michael Hoover, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005; telephone 202–453–1039, ext. 135; or email [informationcollections@ttb.gov](mailto:informationcollections@ttb.gov) (please do not submit comments on this notice to this email address).

**SUPPLEMENTARY INFORMATION:**

**Request for Comments**

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau (TTB), as part of their 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 listed below in this notice, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 et seq.).

Comments submitted in response to this notice 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 this 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.

### **Information Collections Open for Comment**

Currently, we are seeking comments on the following forms, recordkeeping requirements, or questionnaires:

Title: Taxable Articles Without Payment of Tax.

OMB Number: 1513–0027.

TTB Form Number: TTB F 5200.14.

Abstract: Manufacturers of tobacco products, cigarette papers, or cigarette tubes, cigar manufacturers operating in a customs bonded manufacturing warehouse, and export warehouse proprietors may remove such products without payment of the Federal tobacco excise tax for export or for consumption beyond the jurisdiction of the internal revenue laws of the United States, under 26 U.S.C. 5704(b). The manufacturer or export warehouse proprietor records these removals on TTB F 5200.14, which is also signed by the recipient or a customs officer, certifying the appropriate receipt of the products. The form, therefore, is used to show that these tax-free removals are in fact delivered in compliance with the law.

Current Actions: TTB is submitting this collection as a revision. The data collected on the form remains the same. However, TTB is changing the title of this information collection and the form to “Removals of Tobacco Products,

Cigarette Papers and Tubes Without Payment of Tax" to more clearly reflect the purpose of the collection and form. As a convenience for industry members, TTB also is adding a continuation page for Item 10, Shipment Description, so that they may describe additional shipments on the form itself instead of having to provide their own continuation page(s) or use an additional form. TTB is also making other minor typographic corrections to the form. The number of respondents and burden hours for this collection remain the same.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 280.

Estimated Total Annual Burden Hours: 61,600.

Title: Excise Tax Return.

OMB Number: 1513-0083.

TTB Form Number: TTB F 5000.24.

Abstract: TTB is responsible for the collection of the Federal excise taxes imposed by 26 U.S.C. chapters 51 and 52 on distilled spirits, wine, beer, tobacco products, and cigarette papers and tubes. Under 26 U.S.C. 5061(a) and 5703(b), the tax is collected on the basis of a return, and, therefore, businesses, other than those in Puerto Rico, report their Federal excise tax liability on those products on TTB F 5000.24, Excise Tax Return. TTB uses the information requested on the return form to establish the taxpayer's identity, the amount and type of taxes due, and the amount of payments made.

Current Actions: TTB is submitting this collection as a revision. The form remains unchanged. We are updating the number of respondents to reflect an increase in the number of taxpayers filing excise tax returns. However, although the number of respondents has increased, we are updating the annual burden hours to show a decrease, because of a decrease in the number of taxpayers who file the form semi-monthly. Regulatory changes now allow more alcohol excise taxpayers to file quarterly rather than semi-monthly, which results in a decrease in the total number of responses. In addition, more taxpayers meet the criteria for filing annually rather than semi-monthly, which also contributes to the decrease in the number of responses.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 18,371.

Estimated Total Annual Burden Hours: 127,513.

Title: Tobacco Bond.

OMB Number: 1513-0103.

TTB Form Numbers: TTB F 5200.25, TTB F 5200.26, and TTB F 5200.29.

Abstract: TTB requires a collateral bond (TTB F 5200.25) or a corporate surety bond (TTB F 5200.26) to ensure payment of the Federal excise tax on tobacco products and cigarette papers and tubes removed from the factory or warehouse subject to tax. Tobacco industry members also may use TTB

F 5200.29, which is a combination of TTB F 5200.25 and TTB F 5200.26, to satisfy the TTB bond requirements. Manufacturers of tobacco products or cigarette papers and tubes and proprietors of export warehouses, along with corporate sureties, are the respondents for this form.

Current Actions: TTB is submitting this collection as a revision. The forms remain unchanged. However, we are revising the burden estimate to reflect an increase in the number of respondents and the resulting burden hours.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 200.

Estimated Total Annual Burden Hours: 325.

Title: Formula and Process for Domestic and Imported Alcohol Beverages.

OMB Number: 1513-0122.

TTB Form Number: TTB F 5100.51.

Abstract: This form is used by industry members to obtain approval of formulas for alcohol beverage products where the TTB regulations require such approval. TTB uses the information provided on TTB F 5100.51 to ensure appropriate classification of distilled spirits, wine, and malt beverages for labeling and taxation purposes. The form collects information regarding the person filing, the type of product made, the ingredients used, and the manufacturing process.

Current Actions: TTB is submitting this collection as a revision. The form remains unchanged. However, we are revising the burden estimate to reflect an increase in the number of respondents and the resulting increase in burden hours.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 2,700.

Estimated Total Annual Burden Hours: 7,254.

Dated: May 21, 2015.

**Amy R. Greenberg,**

Director, Regulations and Rulings Division.

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