



This document is scheduled to be published in the Federal Register on 02/24/2016 and available online at <http://federalregister.gov/a/2016-03859>, and on FDsys.gov

[BILLING CODE: 4810–31–P]

DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB–2016–0001]

Proposed Information Collections; Comment Request (No. 58)

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, 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 (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: Inventory — Export Warehouse Proprietor.

OMB Number: 1513–0035.

TTB Form Number: F 5220.3.

Abstract: Export warehouse proprietors use TTB F 5220.3 to record inventories of tobacco products, cigarette papers and tubes, and processed tobacco as required by Federal law at 26 U.S.C. 5721 and by the TTB regulations.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 80.

Estimated Total Annual Burden Hours: 400.

Title: Stills: Notices, Registration, and Records.

OMB Number: 1513–0063.

TTB Recordkeeping Requirement Number: REC 5150/8.

Abstract: The law (26 U.S.C. 5101 and 5179) and implementing regulations have, through notice, registration, and recordkeeping requirements, established a comprehensive system for regulating stills. This information collection covers the collections of information mandated or authorized by law or regulation with respect to stills, and consists of notices regarding the manufacture and set up of stills, the registration of stills, notices regarding changes in ownership or location of stills, and records related to these notices and registrations. TTB uses this information to identify distillers and to account for and regulate the distillation of distilled spirits to protect the revenue.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 10.

Estimated Total Annual Burden Hours: 42.

Title: Records of Operations — Manufacturer of Tobacco Products or Processed Tobacco.

OMB Number: 1513–0068.

TTB Recordkeeping Requirement Number: REC 5210/1.

Abstract: Under the Internal Revenue Code at 26 U.S.C. 5741 every manufacturer of tobacco products or processed tobacco is required to keep such records as the Secretary of the Treasury prescribes through regulation. The TTB regulations set forth the records that must be kept, showing such information of

as necessary to provide adequate accountability over the receipt, production, and disposition of these commodities to prevent diversion and protect the potential Federal tax revenue.

Current Actions: TTB is submitting this collection as a revision. The information collection remains unchanged. However, TTB is increasing the estimated number of respondents and the resulting total annual burden hours associated with this information collection due to an increase in the number of tobacco product and processed tobacco manufacturers regulated by TTB.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 210.

Estimated Total Annual Burden Hours: 420.

Title: Tobacco Export Warehouse — Records of Operations.

OMB Number: 1513–0070.

TTB Recordkeeping Requirement Number: REC 5220/1.

Abstract: In general, export warehouses store untaxpaid tobacco products, processed tobacco, and cigarette papers and tubes until these commodities are exported. Under the authority of the Internal Revenue Code at 26 U.S.C. 5741 TTB regulations requires certain records of receipt and disposition of the commodities in order to protect the revenue and prevent diversion. These records allow TTB to verify that the commodities have been exported or that Federal tobacco excise tax liabilities have been satisfied.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 80.

Estimated Total Annual Burden Hours: 1 (one).

Title: Applications and Notices — Manufacturers of Nonbeverage Products.

OMB Number: 1513–0072.

TTB Recordkeeping Requirement Number: REC 5530/1.

Abstract: Under the authority of 26 U.S.C. 5132, TTB regulations require that letterhead applications and notices be submitted by manufacturers of nonbeverage products who are using distilled spirits on which drawback will be claimed. TTB uses this information to ensure that operations are in compliance with the law, to prevent spirits from being diverted to beverage use, and to protect the revenue.

Current Actions: TTB is submitting this collection as a revision. The information collection remains unchanged. However, TTB is increasing the estimated number of respondents and the resulting total annual burden hours associated with this information collection due to an increase in the number of nonbeverage product manufacturers regulated by TTB.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 515.

Estimated Total Annual Burden Hours: 515.

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 Number: 1513–0077.

TTB Recordkeeping Requirement Number: REC 5190/1.

Abstract: TTB collects the information covered under this information collection to verify industry members' compliance with the provisions of the Federal Alcohol Administration Act (27 U.S.C. 201 et seq.), which prevents wholesalers, producers, or importers from giving things of value to retail liquor dealers, and which also prohibits industry members from conducting certain types of sponsorships, advertisings, promotions, etc. The information in this collection includes records of certain items furnished to retailers.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits; Individuals or Households.

Estimated Number of Respondents: 12,665.

Estimated Total Annual Burden Hours: 2.112.

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 Number: 1513-0078.

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

Abstract: Federal law requires that manufacturers and importers of tobacco products or processed tobacco and export warehouse proprietors apply for and obtain a permit before engaging in such operations (see 26 U.S.C. 5712 and 5713). The application forms that make up this information collection are used by tobacco industry members to obtain and amend the TTB permits necessary to engage in these businesses.

Current Actions: TTB is submitting this collection as a revision. The information collection remains unchanged. However, TTB is decreasing the estimated number of respondents and the resulting total annual burden hours associated with this information collection due to a decrease in the number of new and amended tobacco manufacturer and tobacco importer permit applications received by TTB.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 300.

Estimated Total Annual Burden Hours: 450.

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

OMB Number: 1513–0080.

TTB Recordkeeping Requirement Number: REC 5110/12.

Abstract: To safeguard the revenue from this tax, the Internal Revenue Code provides, at 26 U.S.C. 5180, that a distilled spirits plant proprietor shall post a sign identifying the premises and, at 26 U.S.C. 5178, that the Secretary shall prescribe regulations relating to the location, construction, and arrangement of the plant so as to facilitate inspection and protect the revenue. At distilled spirits plants, the TTB regulations require marks, signs, and calibrations be placed on buildings, rooms, stills, tanks, and other major equipment. TTB uses this information during revenue inspections to identify the use and capacity of the structures or equipment.

Current Actions: TTB is submitting this collection as a revision. The information collection is unchanged. Also, because this information collection consists of marks, signs, and calibrations displayed or made in the normal course of business, the annual burden hours associated with this collection remain unchanged. However, TTB is increasing the estimated number of respondents associated with this information collection due to an increase in the number of distilled spirits plants regulated by TTB.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 2,200.

Estimated Total Annual Burden Hours: 1 (one).

Title: Labeling of Sulfites in Alcohol Beverages.

OMB Number: 1513–0084.

TTB Recordkeeping Requirement Number: None.

Abstract: As mandated by law and as part of TTB's mission to protect the consumer, TTB requires label disclosure statements on all alcohol beverage products released from U.S. bottling premises or customs custody that contain 10 parts per million or more of sulfites. Sulfites have been shown to cause allergic reactions in certain persons, and this disclosure warns such persons of the presence of sulfites in alcohol beverages so that they may avoid this allergen.

Current Actions: TTB is submitting this collection as a revision. The information collection remains unchanged. However, TTB is increasing the estimated number of respondents and the resulting total annual burden hours associated with this information collection due to an increase in the number of industry members regulated by TTB who bottle or import sulfite-containing alcohol beverages.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 18,700.

Estimated Total Annual Burden Hours: 12,455.

Title: Application for Extension of Time for Payment of Tax.

OMB Number: 1513–0093.

TTB Form Number: F 5600.38.

Abstract: TTB uses the information collected on form TTB F 5600.38 to determine if a taxpayer meets the criteria to be granted an extension of the time period to make their tax payment because of circumstances beyond the taxpayer's control.

Current Actions: TTB is submitting this collection as a revision. The information collection remains unchanged. However, TTB is increasing the estimated number of respondents and the resulting total annual burden hours associated with this information collection due to an increase in the number of industry members requesting an extension of time for payment of tax.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 30.

Estimated Total Annual Burden Hours: 8.

Title: Supporting Data for Nonbeverage Drawback Claims.

OMB Number: 1513–0098.

TTB Form Number: F 5154.2.

Abstract: Manufacturers of nonbeverage alcohol products use TTB F 5451.2 to submit the data required to support claims for drawback of Federal alcohol excise taxes. TTB uses the data collected on this form to verify claims

for drawback of taxes and, hence, to protect the revenue. This form is used to verify that all distilled spirits can be accounted for and that drawback is paid only in the amount prescribed by law.

Current Actions: TTB is submitting this collection as a revision. The form remains unchanged. However, TTB is decreasing the estimated number of respondents and the resulting total annual burden hours associated with this information collection due to a decrease in the number of drawback claims TTB receives.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 392.

Estimated Total Annual Burden Hours: 2,272.

Title: Record of Operations — Importer of Tobacco Products or Processed Tobacco.

OMB Number: 1513–0106.

TTB Recordkeeping Requirement Number: None.

Abstract: Under the authority of the Internal Revenue Code at 26 U.S.C. 5741, the TTB regulations require importers of tobacco products or processed tobacco to maintain records of physical receipts and disposition of tobacco products or processed tobacco. The respondents use these usual and customary business records to prepare TTB Form 5220.6, Monthly Report—

Tobacco Products or Processed Tobacco (approved under OMB control number 1513–0107).

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 586.

Estimated Total Annual Burden Hours: 1 (one).

Title: Application, Permit and Report — Wine and Beer (Puerto Rico), and Application, Permit and Report — Distilled Spirits Products (Puerto Rico).

OMB Number: 1513–0123.

TTB Form Numbers: F 5100.21 and F 5110.51.

Abstract: TTB Form 5100.21 is an application and permit to compute the Federal excise tax on, tax pay, and withdraw shipments of wine or beer from Puerto Rico to the United States, as substantively required by 27 CFR 26.93. TTB Form 5110.51 is an application and permit to compute the Federal excise tax on, tax pay, and withdraw shipments of distilled spirits products from Puerto Rico to the United States, as substantively required by 27 CFR 26.78.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 35.

Estimated Total Annual Burden Hours: 6.

Dated: February 18, 2016.

Amy R. Greenberg,

Director, Regulations and Rulings Division.

[FR Doc. 2016-03859 Filed: 2/23/2016 8:45 am; Publication Date: 2/24/2016]