DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB–2017–0003]

Proposed Information Collections; Comment Request (No. 62)

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–2017–0003 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–2017–0003 at https://www.regulations.gov. A link to that docket is posted on the TTB Web site at https://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 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 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 comments.

For each information collection listed below, we invite comments on:

(a) Whether the 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 information collections (forms, recordkeeping requirements, or questionnaires):

- **Title:** Tax Information Authorization.
- **OMB Number:** 1513–0001.
- **TTB Form Number:** F 5000.19.
- **Abstract:** Federal law at 26 U.S.C. 6103 protects the privacy of taxpayer information by, among other things, prohibiting unauthorized persons from receiving taxpayer information. Under the Department of Treasury regulations at 26 CFR 601.523, taxpayers may authorize a representative to receive otherwise confidential tax information. TTB requires a taxpayer to file TTB F 5000.19 when the taxpayer wishes to authorize a representative who does not have a power of attorney to obtain confidential information regarding the taxpayer. TTB uses this form to properly identify the representative and the scope of his/her authority to obtain confidential information.

- **Current Actions:** TTB is 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 and other for-profits; individuals or households.
Estimated Number of Respondents: 50.

Estimated Total Annual Burden Hours: 50.

Title: Referral of Information.

OMB Number: 1513–0003.

TTB Form Number: F 5000.21.

Abstract: During the course of their duties, TTB personnel sometimes discover apparent violations of statutes and regulations under the jurisdiction of other Federal, State, and local government agencies. TTB personnel use this form to refer such information to other agencies, and the form includes a section for the other agency to respond regarding their action on the referral. The referral form provides a consistent means of conveying the relevant information to other agencies, and it facilitates information-sharing between agencies to support enforcement efforts. The response that TTB requests from other agencies also provides information as to the utility of the referral and potential enforcement actions that the other agency make take against the same entities TTB may regulate.

Current Actions: TTB is 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: Federal government; State, local, and tribal governments.
Estimated Number of Respondents: 500.

Estimated Total Annual Burden Hours: 500.

Title: Monthly Report of Processing Operations.

OMB Number: 1513–0041.

TTB Form Number: F 5110.28.

TTB Recordkeeping Number: REC 5110/03.

Abstract: Distilled spirits, other than those used for certain authorized nonbeverage purposes, are taxed at a rate of $13.50 a proof gallon. Pursuant to 26 U.S.C. 5207, the proprietor of a distilled spirits plant must maintain records of production, storage, denaturation, and processing activities and submit reports covering those operations. The TTB regulations in 27 CFR part 19 require distilled spirit proprietors to keep records regarding processing operations, and processing records must also be maintained for any wholesale liquor dealer operations or taxpaid storeroom operations conducted by a proprietor. In addition, the TTB regulations at 27 CFR 19.632 require proprietors to file a monthly report of processing operations on TTB F 5110.28. The information collected accounts for the processing of distilled spirits in bond. TTB uses the information to monitor proprietor activities to ensure appropriate taxes are paid. The information is also aggregated and provided publicly through statistical reports.

Current Actions: TTB is submitting this collection as a revision. The information collection remains unchanged. However, TTB is increasing the
estimated number of annual respondents, responses, and burden hours due to an increase in the number of distilled spirits plant proprietors regulated by TTB.

**Type of Review:** Revision of a currently approved collection.

**Affected Public:** Businesses and other for-profits.

**Estimated Number of Respondents:** 2,198.

**Estimated Total Annual Burden Hours:** 52,752.

**Title:** Application for an Alcohol Fuel Producer under 26 U.S.C. 5181.

**OMB Number:** 1513–0051.

**TTB Form Number:** F 5110.74.

**Abstract:** This form is used by persons who wish to produce and receive spirits for the production of alcohol fuels as authorized under 26 U.S.C. 5181, either as a business or for their own use, and for State and local registration where required. TTB F 5110.74 describes the person(s) applying for the permit, the location of the proposed operation, the type of material used for production, and the amount of alcohol fuel to be produced. This information is necessary to protect the revenue, by determining the applicant’s eligibility to obtain a permit and determining whether the applicant’s operations will be in conformity with Federal law and regulations.

**Current Actions:** TTB is 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 and other for-profits.

Estimated Number of Respondents: 251.

Estimated Total Annual Burden Hours: 377.

Title: Principal Place of Business on Beer Labels.

OMB Number: 1513–0085.

TTB Recordkeeping Number: REC 5130/5.

Abstract: Under the authority of the Internal Revenue Code at 26 U.S.C. 5412 and the Federal Alcohol Administration Act at 27 U.S.C. 205(e), the TTB regulations require the name and address of the brewer to appear on labels of kegs, bottles, and cans of domestic beer. In the case of a brewer that operates multiple breweries, the TTB regulations allow the brewer to label their beer containers with their “principal place of business,” provided that the brewer codes each beer container to indicate the actual place of production. This option allows multi-plant brewers to use an identical, universal label at all of their breweries.

Current Actions: TTB is submitting this collection as a revision. The information collection remains unchanged. However, TTB is reducing the estimated number of annual respondents due to more accurate data regarding the number of brewers that operate multiple production facilities. However, because the labeling of beer containers is a usual and customary business practice, the estimated total annual burden hours are unchanged.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses and other for-profits.
Estimated Number of Respondents: 430.

Estimated Total Annual Burden Hours: 1 (one).

**Title:** Federal Firearms and Ammunition Quarterly Excise Tax Return.

**OMB Number:** 1513–0094.

**TTB Form Number:** F 5300.26.

**Abstract:** The Internal Revenue Code (IRC) at 26 U.S.C. 4181 imposes a Federal excise tax on the sale of pistols, revolvers, other firearms, and shells and cartridges (ammunition) sold by manufacturers, producers, and importers. The IRC at 26 U.S.C. 6001 and 6011 provides for the filing of a return for this firearms and ammunition excise tax (FAET). The FAET return form, TTB F 5300.26, is prescribed by regulation in 27 CFR part 53. TTB uses the information collected on that return form to determine how much FAET is owed by the respondent, and to verify that the respondent has correctly determined and paid the tax liability. This return is filed on a quarterly basis.

**Current Actions:** TTB is submitting this collection as a revision. TTB is increasing the estimated number of respondents and the estimated total annual burden hours associated with this collection to reflect an increase in the number of firearms and ammunition taxpayers.

In addition, TTB is revising the FAET return form, F 5300.26, to clarify certain data fields and instructions, thereby improving the accuracy of the information reported, and to capture the data necessary for TTB to more accurately verify the tax liability. The revisions to F 5300.26 include reorganizing
data fields in Part II, Calculation of Taxes on Sale or Uses During this Tax Period, adding instructional language to Schedules A and B to clarify that they are used to claim adjustments for prior quarter activity, and adding a “printed” name field to the signature area of the form. TTB has also updated the form’s instructions to remove obsolete language and improve clarity. TTB also has made other format, grammatical, and typographic corrections to the form. In addition, to support future automation efforts, TTB has added a bar code to each page of the form to allow the forms to be scanned by optical character recognition (OCR) software.

**Type of Review:** Revision of a currently approved collection.

**Affected Public:** Businesses and other for-profits.

**Estimated Number of Respondents:** 675.

**Estimated Total Annual Burden Hours:** 18,900.

**Title:** Application for Registration for Tax-free Transactions Under 26 U.S.C. 4221.

**OMB Number:** 1513–0095.

**TTB Form Number:** F 5300.28.

**Abstract:** The Internal Revenue Code at 26 U.S.C. 4181 imposes a Federal excise tax on the sale of pistols and revolvers, other firearms, shells and cartridges (ammunition) sold by manufacturers, producers, and importers. 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. Section 4222 further provides that the Secretary of the Treasury may prescribe regulations regarding the manner, forms, terms, and conditions of registration. The TTB regulation at 27 CFR 53.140 prescribes 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. TTB uses the form to determine if the respondent is qualified to engage in tax-free sales. In addition, registrants may make certain amendments to the information provided on the form by letterhead notice.

**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 estimated total annual burden hours due to a decrease in the number of respondents applying for registration for tax-free transactions under 26 U.S.C. 4221.

**Type of Review:** Revision of a currently approved collection.

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

**Estimated Number of Respondents:** 85.

**Estimated Total Annual Burden Hours:** 235.

Dated: February 8, 2017.

**Angela Jeffries,**

Deputy Director, Regulations and Rulings Division.

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