



[BILLING CODE: 4810–31–P]

DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB–2017–0003]

Proposed Information Collections; Comment Request (No. 63)

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: Notice of Release of Tobacco Products, Cigarette Papers, or Cigarette Tubes.

OMB Number: 1513–0025.

TTB Form Number: F 5200.11.

Abstract: The Internal Revenue Code (IRC) at 26 U.S.C. 5704 provides for the release of imported or returned tobacco products and cigarette papers and tubes from customs custody, without pay of tax, for delivery to an export warehouse proprietor or a manufacturer of tobacco products or cigarette papers and tubes, in accordance with regulations issued by the Secretary of the Treasury. The TTB F 5200.11 is used at importation to document the release of such articles to a proprietor or manufacturer authorized to receive such articles. TTB F 5200.11 is used by industry members who are not filing their entry information electronically through the U.S. Customs and Border Protection Automated Commercial Environment (ACE), since those filing electronically submit the relevant information as data elements through ACE. (The submission of information through ACE is captured under OMB Number 1513–0064.)

Current Actions: TTB is submitting this collection as a revision. The information collected on TTB F 5200.11 generally remains the same, however

new data fields have been added for the Employer Identification Number of the recipient manufacturer or proprietor and the TTB permit number of the importer. TTB is also clarifying the titles of certain data fields and the form's instructions to improve the accuracy of the information reported by the recipient of the imported or returned articles. As for the collection's burden, TTB is decreasing the estimated number of annual respondents and burden hours. TTB now receives fewer of these forms due to a decrease in the overall number of tobacco industry members and changes in industry practice such as the increased use of the electronic ACE system.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 10.

Estimated Total Annual Burden Hours: 18.

Title: Signing Authority for Corporate and LLC Officials.

OMB Number: 1513-0036.

TTB Form Number: F 5100.1.

Abstract: A corporation or limited liability company (LLC) uses TTB F 5100.1 to identify specific corporate or LLC officials or employees, by name or by position title, authorized by the corporation's or LLC's articles of incorporation, bylaws, or governing officials to act on behalf of, or sign documents for, the entity in TTB matters.

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: 2,200.

Estimated Total Annual Burden Hours: 502.

Title: Notice of Change in Status of Plant.

OMB Number: 1513-0044.

TTB Form Number: None.

Abstract: Under the Internal Revenue Code at 26 U.S.C. 5178(a), a distilled spirits plant (DSP) is a delineated place on which only certain authorized activities may be conducted. However, under 26 U.S.C. 5178(b), the Secretary of the Treasury may authorize other businesses on a DSP's premises upon application. The TTB regulations at 27 CFR 19.141 through 19.144 require DSP proprietors to notify TTB when a DSP or part of a DSP is to be alternated between different proprietors or when a DSP or part of a DSP is to be alternated between different types of operations, such as bonded wine cellar, taxpaid wine bottling house, general premises, manufacturer of eligible flavors, and volatile fruit flavor concentrate premises. To protect the revenue and ensure compliance with relevant laws and regulations, the letterhead notices and records required under this information collection alert TTB to these DSP alternations.

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 and burden hours due to an increase in the number of DSPs regulated by TTB.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 200.

Estimated Total Annual Burden Hours: 1000.

Title: Special Tax Renewal Registration and Return/Special Tax Location Registration Listing.

OMB Number: 1513-0113.

TTB Form Number: F 5630.5R.

Abstract: The Internal Revenue Code at 26 U.S.C. 5731 requires manufacturers of tobacco products, manufacturers of cigarette papers and tubes, and export warehouse proprietors to pay an annual occupational tax. The IRC at 26 U.S.C. 5732 requires that this tax be “paid on the basis on a return” under regulations issued by the Secretary of the Treasury. The TTB F 5630.5R, which TTB sends out annually to these occupational taxpayers, meets this purpose. The information collected on the form is essential to TTB’s collecting, processing, and accounting for these occupational taxes.

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: 400.

Estimated Total Annual Burden Hours: 100.

Title: Records to Support Tax Free and Tax Overpayment and Sales of Firearms and Ammunition.

OMB Number: 1513-0128.

TTB Form Numbers: F 5600.33, 5600.34, 5600.35, 5600.36, and 5600.37.

Abstract: The Internal Revenue Code (IRC) at 26 U.S.C. 4181 imposes a tax on the sale of firearms and ammunition. However, under the IRC at 26 U.S.C. 4221(a), certain sales may be made tax-free, including sales made for further manufacture, export, or use as supplies on vessels or aircraft, or sales made to a State or local government for its exclusive use. In addition, for such sales where the tax has been paid, the tax is considered an overpayment under the IRC at 26 U.S.C. 6416(b)(2) and (3). In order to protect the revenue, the TTB regulations in 27 CFR part 53 prescribe that manufacturers must maintain records containing specified information supporting such tax-free or tax-overpaid sales. TTB provides these forms which, when completed, provide the required

information. The forms are maintained by the respondent at their business premises, and TTB may examine these forms during audits in order to protect the revenue.

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; State, local, and tribal governments.

Estimated Number of Respondents: 7,000.

Estimated Total Annual Burden Hours: 52,500.

Title: Generic Clearance for the Collection of Qualitative Feedback on Agency Service Delivery.

OMB Number: 1513–0132.

TTB Form Number: None.

Abstract: TTB uses the surveys and focus groups approved under this collection of information to gather customer and stakeholder feedback on TTB programs in an efficient, timely manner. TTB uses the collected information to help improve service delivery and to help ensure that its customers and stakeholders have effective, efficient, and satisfactory experiences with the bureau's programs.

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 and burden hours in order to account for its planned increased use of customer feedback surveys.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses and other for-profits; Individuals.

Estimated Number of Respondents: 25,000.

Estimated Total Annual Burden Hours: 25,000.

Dated: March 29, 2017

Amy R. Greenberg,

Director, Regulations and Rulings Division.

[FR Doc. 2017-06549 Filed: 4/3/2017 8:45 am; Publication Date: 4/4/2017]