



4810-31-P

**DEPARTMENT OF THE TREASURY**

**Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Alcohol and Tobacco Tax and Trade Bureau Information Collection Requests**

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments should be received on or before [**INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER**] to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750

Pennsylvania Ave. NW., Suite 8142, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Jennifer Leonard by e-mailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-0489, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:**

**Alcohol and Tobacco Tax and Trade Bureau (TTB)**

*Title:* Marks on Wine Containers

*OMB Control Number:* 1513-0092.

*Type of Review:* Reinstatement without change of a previously approved collection.

*Abstract:* The Internal Revenue code (IRC) at 26 U.S.C. 5041 imposes a per gallon Federal excise tax of varying rates on six classes of wine—three classes of still wines (based on alcohol content), two classes of effervescent wines, and one class of hard cider. Under the authority of the IRC at 26 U.S.C. 5357, 5368, 5388, and 5662, TTB regulations in 27 CFR Part 24, Wine, require wine premises proprietors to identify wines kept on or removed from their premises by placing certain marks, labels, and information on all production, storage, and consumer containers of wine, including tanks, barrels, bins, pallets, cases, and bottles. Because of the varying excise tax rates on wines, these marking and labeling requirements are necessary to protect the revenue by ensuring that wine is correctly identified for Federal excise tax purposes. However, the marking and labeling of wine containers is a usual and customary practice carried out by wine premises proprietors during the normal course of business, regardless of any regulatory requirement to do so, in order to track product production and inventory and inform the public of the contents of wine containers.

*Form:* None.

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

*Estimated Total Annual Burden Hours:* 1.

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

*OMB Control Number:* 1513-0094.

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

*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 of such articles. The IRC, at 26 U.S.C. 6001, 6011, and 6302, also authorizes the Secretary of the Treasury to issue regulations regarding IRC-based taxes, returns and records, including the mode and time for collecting taxes due. Under this authority, the TTB regulations in 27 CFR part 53 require respondents who have firearms and/or ammunition excise tax liability to submit a quarterly tax return using form TTB F 5300.26. The information collected on this return is necessary to identify the taxpayer, the amount and type of taxes due, and the amount of payments made. TTB uses the return information to determine whether the taxpayer has paid the correct amount of tax and to take additional action, such as assessment or refund, as necessary.

*Form:* TTB Form 5300.26.

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

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

*Authority:* 44 U.S.C. 3501 et seq.

Dated: July 3, 2017.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

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