



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 and (2) Treasury PRA Clearance Officer, 1750

Pennsylvania Ave. NW., Suite 8142, Washington, DC 20220, or email at PRA@treasury.gov.

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

SUPPLEMENTARY INFORMATION:

Alcohol and Tobacco Tax and Trade Bureau (TTB)

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

OMB Control Number: 1513-0025.

Type of Review: Revision of a currently approved collection.

Abstract: The Internal Revenue Code (IRC) at 26 U.S.C. 5704 provides for, among other things, the release of imported or returned tobacco products and cigarette papers and tubes from customs custody, without payment 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. TTB F 5200.11 is used at importation by industry members, TTB, and customs bonded warehouse proprietors or government officials to, respectively, request, authorize, and document the release of tobacco products and cigarette papers and tubes from customs custody, without payment of tax, to a manufacturer or export warehouse proprietor authorized to receive such articles. (TTB F 5200.11 is used by industry members who do not file their entry information electronically through ACE, since those industry members filing electronically submit the relevant information as data elements through ACE. The submission of information through ACE is captured under OMB Number 1513–0064.)

Form: TTB Form 5200.11

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 40.

Title: Distilled Spirits Plants—Notices of Alternations and Changes in Production Status, and Alternating Premises Records.

OMB Control Number: 1513-0044.

Type of Review: Revision of a currently approved collection.

Abstract: Under the Internal Revenue Code (IRC) 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 section 5178(b), the Secretary of the Treasury may authorize other businesses on a DSP's premises upon application under certain circumstances. Also, under the IRC at 26 U.S.C. 5221, DSP proprietors are required give written notification, in the form and manner prescribed by regulation, when they begin, suspend, or resume production of spirits. In addition, the IRC at 26 U.S.C. 5555 requires those liable for any tax imposed by chapter 51 of the IRC to keep such records, submit such returns and statements, and comply with such rules and regulations as the Secretary may prescribe. Under these authorities, TTB has issued regulations in 27 CFR part 19 requiring DSP proprietors to provide written notification regarding alternations of DSPs between proprietors or for customs purposes, and regarding changes to the production status of spirits. TTB also has issued regulations requiring DSP proprietors to keep alternating premises records when alternating operations at DSPs, including with an adjacent bonded wine cellar, taxpaid wine bottling house or brewery, as a manufacturer of eligible flavors, or as general premises.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 3,125.

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

OMB Control Number: 1513-0113.

Type of Review: Revision of a currently approved collection.

Abstract: The Internal Revenue Code at 26 U.S.C. 5731 and 5732 requires manufacturers of tobacco products, manufacturers of cigarette papers and tubes, and export warehouse proprietors to pay an annual special (occupational) tax for each such premises that they operate. The IRC at 26 U.S.C. 5732 requires such taxes to be paid on the basis on a return under regulations issued by the Secretary of the Treasury. Form TTB F 5630.5R, which TTB sends out annually to tobacco industry members that have previously paid the special tax, meets this purpose. Use of TTB F 5630.5R protects the revenue by facilitating the registration of premises subject to special tax and the timely payment of that tax by the businesses subject to it. The information collected on the form is essential to TTB's collecting, processing, and accounting for these special taxes.

Form: TTB Form 5630.5R

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 7,800.

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

OMB Control Number: 1513-0128.

Type of Review: Extension without change of a currently approved collection.

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, and sales made to a State or local government or to a nonprofit education organization

for their exclusive use. In addition, for such sales where the tax has been paid, the tax is considered an overpayment subject to credit or refund 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 those otherwise subject to this tax must maintain records, including statements or certificates containing specified information, documenting the tax-free or tax-overpaid nature of such sales. Respondents may use commercial records or self-generated supporting statement or certificates, or, for certain transactions, respondents may use TTB-provided forms, which, when completed, document the required supporting information. The required supporting information is maintained by respondents at their business premises, and, to protect the revenue, TTB may examine these records during audits.

Form: TTB Forms 5600.33, 5600.34, 5600.35, 5600.36, 5600.37

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 52,500.

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

OMB Control Number: 1513-0132.

Type of Review: Extension without change of a currently approved collection.

Abstract: TTB uses the surveys, focus groups, and other information collection instruments approved under this generic clearance 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.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 25,000.

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

Dated: July 25, 2017.

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2017-15975 Filed: 7/27/2017 8:45 am; Publication Date: 7/28/2017]