



[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. 66)

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 DATE OF 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.

- <https://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: Application for Amended Basic Permit under the Federal Alcohol Administration Act.

OMB Number: 1513–0019.

TTB Form Number: F 5100.18.

Abstract: The Federal Alcohol Administration Act (FAA Act) at 27 U.S.C. 203 requires that a person apply for and receive a permit (known as a “basic permit”) to engage in the business of importing distilled spirits, wine, or malt beverages into the United States; to engage in the business of distilling spirits or producing wine; and to engage in the business of purchasing for resale at wholesale distilled spirits, wine, or malt beverages. Section 204 of the FAA Act imposes minimum requirements for basic permits and authorizes the Secretary of the Treasury to prescribe the manner and form of all applications for basic permits.

TTB F 5100.18 is completed by a person who has a basic permit under the FAA Act and wants to amend that permit. Amendment of a basic permit may become necessary when changes occur in name, ownership, location, or activities of the permittee. The furnished information enables TTB to determine whether an applicant for an amended basic permit meets the statutory

requirements in 27 U.S.C. 204.

Current Actions: TTB is submitting this information collection as a revision. While the information collection remains unchanged, TTB is increasing the estimated number of respondents and burden hours due to an increase in the number of beverage alcohol industry members applying for amended basic permits under the FAA Act.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 3,035.

Estimated Total Annual Burden Hours: 1,396.

Title: Application for an Industrial Alcohol User Permit.

OMB Number: 1513-0028.

TTB Form Number: F 5150.22.

Abstract: The Internal Revenue Code of 1986 (IRC) at 26 U.S.C. 5271 authorizes the Secretary of the Treasury to prescribe regulations requiring persons using tax-free alcohol for certain nonbeverage purposes (hospitals, laboratories, research centers, etc.) and persons using or dealing in specially denatured spirits (alcohol and/or rum) to apply for and receive a permit to do so prior to commencing business.

The TTB regulations prescribe the use of TTB F 5150.22 as the application form for users or dealers of specially denatured spirits (alcohol/rum) and for users of tax-free alcohol. Respondents use TTB F 5150.22 to apply for

or amend a permit to withdraw and deal in specially denatured alcohol under 27 CFR 20.41, or to use tax-free alcohol under 27 CFR 22.41. TTB uses the information reported on the form to, among other things, determine the eligibility of the applicant to engage in certain operations, the location of the business, and whether the operations will be in conformance with Federal laws 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; Not-for-profit institutions.

Estimated Number of Respondents: 575.

Estimated Total Annual Burden Hours: 435.

Title: Report—Manufacturer of Tobacco Products or Cigarette Papers and Tubes; Report—Manufacturer of Processed Tobacco.

OMB Number: 1513–0033.

TTB Form Number: F 5210.5 and F 5250.1.

Abstract: The IRC at 26 U.S.C. 5722 requires that every manufacturer of tobacco products, processed tobacco, or cigarette papers and tubes make reports containing such information, in such form, at such times, and for such periods as the Secretary of the Treasury shall by regulation prescribe. The TTB regulations at 27 CFR 40.202, 40.422, and 40.522 prescribe, as appropriate, the

use of TTB F 5210.5 to report taxable articles manufactured, received, and removed per month, and the use of TTB F 5250.1 to report all processed tobacco manufactured, received, and removed per month. TTB uses the collected information to ensure that Federal excise taxes have been properly paid and that manufacturers are in compliance with applicable Federal law and regulations.

Current Actions: TTB is submitting this information collection as a revision. While the information collection is unchanged, TTB is decreasing the number of annual respondents, responses, and burden hours due to a decrease in the number of regulated tobacco industry members.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 210.

Estimated Total Annual Burden Hours: 5,040.

Title: Manufacturers of Nonbeverage Products—Records to Support Claims for Drawback (TTB REC 5530/2).

OMB Number: 1513–0073.

TTB Recordkeeping Number: REC 5530/2.

Abstract: The IRC, at 26 U.S.C. 5111 – 5114, provides that manufacturers using distilled spirits in certain products such as medicines, food, flavors, and perfume may receive drawback for the Federal excise taxes paid on the distilled spirits used for these specified purposes. This drawback on the

taxes paid allows the manufacturer to recover all but \$1.00 per proof gallon of the tax imposed on distilled spirits.

The recordkeeping requirements to support drawback claims included in TTB REC 5530/2 are necessary to protect the revenue by preventing diversion of such spirits to beverage use. The required source records include information about distilled spirits received, gauge records, evidence of taxes paid, the date spirits were used, the quantity and kind used in each product, receipt and usage of other ingredients (to validate formula compliance), inventory records, records of recovered alcohol, the quantity of intermediate products transferred to other plants, the disposition of each nonbeverage product produced, and the purchasers (except for retail sales). Regulations prescribing these records are set forth in 27 CFR part 17.

Current Actions: TTB is submitting this information collection as a revision. While the information collection remains unchanged, TTB is increasing the number of respondents and burden hours due to an increase in the number of manufacturers of non-beverage products who submit drawback claims to TTB.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 530.

Estimated Total Annual Burden Hours: 11,130.

Title: Proprietors or Claimants Exporting Liquors (TTB REC 5900/1).

OMB Number: 1513-0075.

TTB Recordkeeping Number: REC 5900/1.

Abstract: Under sections 5053, 5214, and 5362 of the IRC (26 U.S.C. 5053, 5214, and 5362), distilled spirits, wine, and beer may be exported without payment of Federal excise tax. In addition, taxpaid distilled spirits, wine, and beer may be exported and drawback (refund) claimed on the taxes paid. To protect the revenue, exporters must complete various TTB and customs forms to show that the products were in fact exported. Under the TTB regulations in 27 CFR part 28 and this recordkeeping requirement, exporters are required to maintain copies of all pertinent forms and commercial records that document exportation, and such records must be maintained for not less than 3 years.

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: 120.

Estimated Total Annual Burden Hours: 7,200.

Title: Administrative Remedies—Closing Agreements.

OMB Number: 1513–0099.

Abstract: The IRC at section 7121 (26 U.S.C. 7121) authorizes the Secretary of the Treasury to enter into an agreement in writing with any person relating to the liability of such person (or of the person or estate for whom he or she acts) in respect to any internal revenue tax for any taxable period. The TTB regulations pertaining to closing agreements, including the requirement for a taxpayer to submit a written request to TTB to enter into a closing agreement, are set forth at 27 CFR 70.485. TTB uses the information submitted in the request and any supporting documentation to begin a review as to whether an agreement should be pursued.

Current Actions: TTB is submitting this information collection as a revision. While the information collection remains the same, TTB is increasing the number of respondents and burden hours association with this collection due to an increase in the number of closing agreements entered into by a respondent and TTB.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 5.

Estimated Total Annual Burden Hours: 5.

Dated: September 5, 2017.

Amy R. Greenberg,

Director, Regulations and Rulings Division.

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