



4810-31-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple TTB 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 & Trade Bureau (TTB)

Title: Drawback on Beer Exported.

OMB Control Number: 1513-0017.

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

Abstract: Under the Internal Revenue Code (IRC) at 26 U.S.C. 5055, brewers may receive drawback (refund) of the Federal excise tax paid on beer produced in the United States when such beer is exported or delivered for use as supplies on vessels and aircraft, if proof of such action is provided as the Secretary of the Treasury (the Secretary) may by regulation require. Under this authority, after taxpaid domestic beer is exported to a foreign country, delivered to the U.S. Armed Forces for export, delivered for use as supplies on vessels or aircraft, or transferred to a foreign trade zone for subsequent exportation, the TTB regulations allow the brewer or exporter to file a claim for drawback of the excise taxes paid on such beer using TTB F 5130.6. The required information is necessary to protect the revenue; it provides TTB with documentation through which TTB can determine that beer for which drawback is claimed is eligible for such drawback.

Form: TTB Form 5130.6.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 2,400.

Title: Inventory - Manufacturer of Tobacco Products or Processed Tobacco.

OMB Control Number: 1513-0032.

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

Abstract: The IRC at 26 U.S.C. 5721 requires manufacturers of tobacco products and processed tobacco to complete an inventory at the commencement of business, the conclusion of business, and at any other time the Secretary by regulation prescribes. Under the IRC at 26 U.S.C. 5741, these manufacturers are also required to keep records and make them available for inspection in the manner the Secretary by regulation prescribes. Under these authorities, the TTB regulations require manufacturers of tobacco products and processed tobacco to provide inventories on TTB F 5210.9 at the commencement of business, the conclusion of business, when changes in business ownership or location occur, and at any other time as directed by the appropriate TTB officer. This information is necessary to protect the revenue. TTB F 5210.9 provides a uniform format for recording certain inventories, which TTB uses to ensure that a manufacturer's Federal excise tax is correctly determined.

Form: TTB Form 5210.9.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 200.

Title: Tax Deferral Bond - Distilled Spirits (Puerto Rico).

OMB Control Number: 1513-0050.

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

Abstract: Under the IRC at 26 U.S.C. 7652, beverage distilled spirits and nonbeverage products containing spirits subject to tax manufactured in Puerto Rico and brought into the United States are subject to a tax equal to that imposed on domestically produced spirits under 26 U.S.C. 5001, and the Secretary is authorized to prescribe regulations regarding the mode and time for payment and collection of such taxes. Under this authority, the TTB regulations allow respondents who

ship such products from Puerto Rico to the United States to either choose to pay the required tax prior to shipment or to file a bond to defer payment of the tax until the submission of the respondent's next excise tax return and payment. The TTB regulations require respondents who elect to defer payment of tax to file a tax deferral bond on TTB F 5110.50, which is a contract between the person withdrawing the products in Puerto Rico for shipment to the United States and the surety. The required information is necessary to protect the revenue; it ensures payment of the applicable tax.

Form: TTB Form 5110.50.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 10.

Title: Usual and Customary Business Records Relating to Wine.

OMB Control Number: 1513-0115.

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

Abstract: Under the authority of the IRC at 26 U.S.C. 5362, 5367, 5369, 5370, and 5555, the TTB regulations require wineries, taxpaid wine bottling houses, and vinegar plants to keep usual and customary business records relating to wine, including purchase invoices, sales invoices, and internal records, in order to document their use of authorized materials and processes and their production and processing, packaging, storing, and shipping operations. The requirements to keep such records are necessary to protect the revenue. TTB routinely inspects these records to ensure the proper payment of Federal wine excise taxes by these businesses and to ensure that wine is produced, packaged, stored, shipped, and transferred in accordance with the applicable Federal laws and regulations.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 1.

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

Dated: September 22, 2017.

Spencer W. Clark,

Treasury PRA Clearance Officer.

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