



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Title: Schedule of Tobacco Products, Cigarette Papers, or Tubes Withdrawn from the Market.

OMB Control Number: 1513-0034.

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

Abstract: As provided by the IRC at 26 U.S.C. 5705, a manufacturer or importer is allowed credit or refund of the Federal excise tax paid on tobacco products, cigarette papers, or cigarette tubes withdrawn from the market when satisfactory proof of the withdrawal is provided to the Secretary. Under this authority, the TTB regulations prescribe the use of TTB F 5200.7 by manufacturers or importers to identify tobacco products, cigarette papers, or cigarette tubes to be withdrawn from the market and the location of those articles. The form also documents the taxpayer's planned disposition of the articles (destroyed, reduced to materials, or returned to bond), and TTB's decision to witness or not witness that disposition. Taxpayers file a completed TTB F 5200.7 to support their subsequent claim for credit or refund of the excise taxes paid on the withdrawn articles. The information collected on the form is necessary to protect the revenue; it provides TTB with certain information needed to determine whether a claim is valid.

Form: TTB F 5200.7.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 188.

Title: Tobacco Products Manufacturers - Supporting Records for Removals for the Use of the United States.

OMB Control Number: 1513-0069.

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

Abstract: Tobacco products and cigarette papers and tubes manufactured in or imported into the United States are subject to a Federal excise tax under the IRC at 26 U.S.C. 5701. However, pursuant to 26 U.S.C. 5704(b), manufacturers of tobacco products or cigarette papers and tubes may remove such articles, without payment of tax, "for use of the United States" under such regulations as the Secretary shall prescribe. In addition, under 26 U.S.C. 5741, all manufacturers and importers of tobacco products or cigarette papers and tubes are required to keep such records in such manner as the Secretary of the Treasury prescribes by regulation. Under these authorities, the TTB regulations require manufacturers to keep records related to the removals of tobacco products or cigarette papers or tubes for use of the United States, including the date of removal, the name and address of the Federal agency to which the products are shipped or delivered, the kind and quantity of products removed and, for large cigars, the sale price. Records must also be kept detailing any items removed for use of the United States and returned to the manufacturer. The required records are necessary to protect the revenue and prevent diversion of tobacco products by ensuring that the tax exemption is applied only to products that are delivered to a Federal agency for government use.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 205.

Title: Marks and Notices on Packages of Tobacco Products.

OMB Control Number: 1513-0101.

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

Abstract: The IRC at 26 U.S.C. 5723(b) requires certain marks and notices be placed on packages of tobacco products and cigarette papers and tubes before removal. Under this authority, the TTB regulations require that packages of domestically manufactured or imported tobacco products bear certain marks to identify the product, its excise tax class, and the quantity or weight of the product, depending on the basis of the tax. The TTB regulations also require certain notices on packages of such articles intended for export or use of the United States. Tobacco products and cigarette papers and tubes for export or use of the United States are removed without payment of tax (or are exported after tax payment with benefit of drawback of the taxes paid), and the required notices on such packages (or shipping containers, under some circumstances) are intended to ensure the product is readily identifiable in order to prevent diversion of the products into the domestic market.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 1.

Title: Labeling of Major Food Allergens and Petitions for Exemption.

OMB Control Number: 1513-0121.

Type of Review: Revision of a currently approved collection.

Abstract: The Federal Alcohol Administration Act (FAA Act) at 27 U.S.C. 205(e) authorizes the Secretary to issue regulations regarding the labeling of wine, distilled spirits, and malt beverages in order to, among other things, prohibit consumer deception and ensure that labels provide consumers with adequate information as to the identity and quality of such products. Under this authority, the TTB regulations allow for the voluntary labeling of major food allergens (as

defined in the Food Allergen Labeling and Consumer Protection Act of 2004 (118 Stat. 905)) used in the production of alcohol beverages. The regulations require that, if any one major food allergen is voluntarily declared, all major food allergens used in the product must be declared, except when TTB has approved a petition for exemption from such labeling. This information collection includes the labeling of allergens and petitions for exemption.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 527.

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

Dated: October 20, 2017.

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2017-23221 Filed: 10/25/2017 8:45 am; Publication Date: 10/26/2017]