



[BILLING CODE: 4810–31–P]

## **DEPARTMENT OF THE TREASURY**

### **Alcohol and Tobacco Tax and Trade Bureau**

**[Docket No. TTB–2018–0001]**

### **Proposed Information Collections; Comment Request (No. 71)**

**AGENCY:** Alcohol and Tobacco Tax and Trade Bureau, 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, the Alcohol and Tobacco Tax and Trade Bureau (TTB) invites comments on the proposed or continuing information collections listed below in this document.

**DATES:** Comments are due on or before [INSERT DATE 60 DAYS AFTER 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–2018–0001 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-2018-0001 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](mailto:informationcollections@ttb.gov) (please do not submit comments on the information collections listed in this document 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: Change of Bond (Consent of Surety)

OMB Number: 1513–0013.

TTB Form Number: F 5000.18.

Abstract: The Internal Revenue Code (IRC), at 26 U.S.C. 5114, 5173, 5272, 5354, 5401, and 5711, requires certain alcohol and tobacco industry proprietors to post a bond in conformity with regulations issued by the Secretary of the Treasury (Secretary) to ensure payment by the bonding company of Federal excise taxes due on such products should the proprietor default. When circumstances of a proprietor's operation change from the original bond agreement, the TTB regulations authorized under those IRC sections allow the proprietor to complete form TTB F 5000.18, Change of Bond (Consent of Surety), in lieu of obtaining a new bond. Once executed by the proprietor and an approved surety company, the form is filed with TTB, which retains it as long as the revised bond agreement remains in force.

Current Actions: This information collection remains unchanged, and TTB is submitting it only for extension purposes. However, TTB is decreasing the estimated number of annual respondents, responses, and burden hours

associated with this information collection due to a decrease in the number of TTB-regulated alcohol industry members that are required to file bonds. As amended by section 332 of the Protecting Americans from Tax Hikes Act of 2015 (PATH Act), the IRC no longer requires bonds for taxpayers who are eligible to pay excise taxes on distilled spirits, wines, and beer using quarterly or annual return periods, provided that such taxes are paid on a deferred basis and, with respect to distilled spirits and wine, the products are for nonindustrial use.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 150.

Estimated Total Annual Burden Hours: 150.

Title: Application for and Certification/Exemption of Label/Bottle Approval.

OMB Number: 1513-0020.

TTB Form Number: F 5100.31.

Abstract: To provide consumers with adequate information as to the identity of alcohol beverage products and to prevent consumer deception and unfair advertising practices, the Federal Alcohol Administration Act at 27 U.S.C. 205(e) requires that alcohol beverages sold or introduced into interstate or foreign commerce be labeled in conformity with regulations issued by the Secretary. Under this authority, TTB regulations require that the producer, bottler, or importer of an alcohol beverage receive TTB approval of the product's label prior to the product's introduction into interstate or foreign commerce.

Respondents use TTB F 5100.31 (including its electronic equivalent, COLAs Online) to request and obtain label approval. The form serves as both an application for and, if approved by TTB, a certificate of label approval (COLA) or certificate of exemption from label approval.

Current Actions: This information collection remains unchanged, and TTB is submitting it only for extension purposes. However, TTB is increasing the estimated number of annual respondents, responses, and burden hours associated with this information collection due to continued growth in the number of alcohol beverage industry members regulated by TTB, which results in continued growth in the number of alcohol beverage labels submitted to TTB for approval.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 11,300.

Estimated Total Annual Burden Hours: 97,909.

Title: Claim for Drawback of Tax on Tobacco Products, Cigarette Papers, and Cigarette Tubes.

OMB Number: 1513-0026.

TTB Form Number: F 5620.7.

Abstract: The IRC at 26 U.S.C. 5706 authorizes drawback (refund) of Federal excise tax paid on tobacco products and cigarette papers and tubes exported from the United States in accordance with prescribed bond and

regulatory requirements. Under this authority, TTB regulations require respondents to use form TTB F 5620.7 to document the export of, and to claim drawback of the excise tax paid on, tobacco products and cigarette papers and tubes exported to a foreign country, Puerto Rico, or the Virgin Islands. The proof of export and other information collected on this form is necessary to protect the revenue by ensuring that drawback of tobacco excise taxes is provided only to those eligible to make such claims.

Current Actions: This information collection remains unchanged, and TTB is submitting it only for extension purposes. However, TTB is decreasing the estimated number of annual respondents, responses, and burden hours associated with this information collection due to a drop in the number of TTB F 5620.7 forms that TTB receives.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 20.

Estimated Total Annual Burden Hours: 10.

Title: Removals of Tobacco Products, Cigarette Papers and Tubes Without Payment of Tax.

OMB Number: 1513-0027.

TTB Form Number: F 5200.14.

Abstract: Under the IRC at 26 U.S.C. 5704(b), manufacturers of tobacco products, cigarette papers or tubes, cigar manufacturers operating in a customs

bonded manufacturing warehouse, and export warehouse proprietors may remove such products for export or for consumption beyond the jurisdiction of the internal revenue laws of the United States without payment of Federal excise tax, if such removals are made in accordance with prescribed bond and regulatory requirements. Under this authority, the TTB regulations in 27 CFR part 44 require that respondents document the removal of such products for export or consumption outside of United States jurisdiction without payment of tax on form TTB F 5200.14. The part 44 regulations also prescribe this form for certain destructions. TTB collects this information to protect the revenue as it allows TTB to monitor the movement of taxable articles and prevent diversion of nontaxpaid articles to taxable uses.

Current Actions: TTB is submitting this information collection for extension purposes only; there is no change to the collection or its estimated burden.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 280.

Estimated Total Annual Burden Hours: 61,600.

Title: Claim—Alcohol, Tobacco, and Firearms Taxes.

OMB Number: 1513–0030.

TTB Form Number: F 5620.8.

Abstract: The IRC at 26 U.S.C. 5008, 5056, 5370, and 5705 authorizes the Secretary to provide for claims for taxpayer relief from Federal excise taxes

paid on distilled spirits, wine, beer, and tobacco products lost or destroyed by theft, disaster or some other manner, on products voluntarily destroyed, and on products returned from the market. The IRC at 26 U.S.C. 5044 also allows for the refund of tax for wine returned to bond, and section 5056 and section 5705 allow for refund of tax for beer and tobacco products, respectively, withdrawn from or returned from the market. Under 26 U.S.C. 5111–5114, the Secretary also is authorized to issue drawback (refunds) for a portion of the excise taxes paid on distilled spirits used in the manufacture of certain nonbeverage products. In addition, 26 U.S.C. 6402–6404 provides that taxpayers may file claims to request credit, refund, or abatement of overpaid, excessive, or erroneous taxes collected, 26 U.S.C. 6416 allows for the credit or refund of overpaid firearms and ammunition excise taxes, and 26 U.S.C. 6423 sets conditions on claims for erroneously collected alcohol and tobacco excise taxes.

Under these authorities, TTB has issued regulations that require taxpayers to make claims for abatement, allowance, credit, refund, or remission of excise tax on taxable articles (alcohol, tobacco products, firearms, and ammunition) on form TTB F 5620.8. Taxpayers also use this form to request drawback on excise taxes paid on distilled spirits used in non-beverage products. Respondents submit the form to TTB along with supporting documentation, stating the reason for, and circumstances of, the claim. This information is necessary to protect the revenue as it allows TTB to determine if the claim qualifies for relief.

Current Actions: This information collection remains unchanged, and TTB is submitting it only for extension purposes. However, TTB is increasing the

estimated number of annual respondents, responses, and burden hours associated with this information collection because of an increase in the number of claims received by TTB caused by growth in the number of alcohol excise taxpayers regulated by TTB.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits; Not-for-profit institutions; Individuals or households.

Estimated Number of Respondents: 5,000.

Estimated Total Annual Burden Hours: 5,000.

Title: Offer in Compromise of Liability Incurred under the Provisions of Title 26 U.S.C. Administered by TTB, and Collection Information Statements for Individuals and Businesses.

OMB Number: 1513–0054.

TTB Form Numbers: F 5640.1, F 5600.17, and F 5600.18.

Abstract: The IRC at 26 U.S.C. 7122 provides that the Secretary may compromise any civil or criminal case arising under the IRC, including tax liabilities, in lieu of civil or criminal action. Under this authority, the TTB regulations require persons who wish to make an offer in compromise for violations of the IRC to use form TTB F 5640.1 to identify the tax liabilities or violations being compromised, the amount of the compromise offer, and the respondent's reasons for believing that the offer should be accepted. To support requests for installment payments of compromise offers, TTB may require

individual and business respondents to supply information documenting financial hardship on TTB F 5600.17 and TTB F 5600.18, respectively. The information required under this collection is necessary to protect the revenue as it allows TTB to determine the adequacy of the offer in compromise in relation to the alleged violations of the law and to develop a payment plan if the individual or business is unable to immediately pay an accepted offer in compromise in full.

Current Actions: This information collection remains unchanged, and TTB is submitting it only for extension purposes. However, TTB is decreasing the estimated number of annual respondents, responses, and burden hours associated with this information collection due to a decrease in the number of IRC-based offers in compromise received by TTB.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits; Individuals or households.

Estimated Number of Respondents: 20.

Estimated Total Annual Burden Hours: 100.

Title: Offer in Compromise of Liability Incurred under the Federal Alcohol Administration Act.

OMB Number: 1513-0055.

TTB Form Number: F 5640.2.

Abstract: To regulate interstate and foreign commerce in alcohol beverages, the FAA Act at 27 U.S.C. 201 et seq. requires certain industry

members to obtain basic permits from the Secretary, and it prohibits unfair trade practices and deceptive advertising and labeling. Under the Act at 27 U.S.C. 207, violations are subject to civil and criminal penalties, but the Secretary also is authorized to accept monetary compromise for alleged violations. Under that authority, the TTB regulations allow a proponent or their agent to submit a monetary offer in compromise to resolve alleged FAA Act violations using form TTB F 5640.2. This form identifies the alleged violation(s) and violator(s), amount of the compromise offer, and the reason(s) why TTB should accept the offer. TTB uses the information to evaluate the adequacy of the compromise offer in relation to the alleged violation(s) of the FAA Act and to determine if it should accept the offer or pursue civil penalties or criminal prosecution against the alleged violator.

Current Actions: TTB is submitting this information collection for extension purposes only; there is no change to the collection or its estimated burden.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits; Individuals or households.

Estimated Number of Respondents: 20.

Estimated Total Annual Burden Hours: 40.

Title: Labeling and Advertising Requirements under the Federal Alcohol Administration Act.

OMB Number: 1513-0087.

TTB Recordkeeping Requirement Number: None.

Abstract: The FAA Act, at 27 U.S.C. 205(e) and (f), specifically requires the Secretary to issue regulations regarding the labeling and advertising of wines, distilled spirits, and malt beverages to prohibit consumer deception and the use of misleading statements on labels and in advertising of alcohol beverages and to ensure that such labels and advertisements provide consumers with adequate information as to the identity and quality of such products. Under this authority, TTB has issued regulations in 27 CFR parts 4, 5, and 7 that require bottlers and importers to provide certain mandatory information on labels and in advertisements of alcohol beverages and to adhere to certain performance standards for statements made on labels and in advertisements of such products to ensure that consumers are not deceived or misled about a product's identity and quality.

Current Actions: This information collection remains unchanged, and TTB is submitting it only for extension purposes. However, TTB is increasing the estimated number of annual respondents, responses, and burden hours associated with this information collection due to continued growth in the number of alcohol beverage industry members regulated by TTB.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 11,300.

Estimated Total Annual Burden Hours: 11,300.

Title: Excise Tax Return—Alcohol and Tobacco (Puerto Rico).

OMB Number: 1513–0090.

TTB Form Numbers: F 5000.25.

Abstract: TTB is responsible for the collection of the excise taxes on distilled spirits, wine, beer, tobacco products, and cigarette papers and tubes imposed by 26 U.S.C. chapters 51 and 52. Under 26 U.S.C. 7652, these taxes apply to articles of merchandise of Puerto Rican manufacture coming into the United States, which, under 26 U.S.C. 5061(a) and 26 U.S.C. 5703(b), are collected on the basis of a return. The information requested on the return is necessary to establish the taxpayer's identity, the amount and type of taxes due, and the amount of payments made. This information collection is necessary to protect the revenue.

Current Actions: TTB is submitting this information collection for extension purposes only; there is no change to the collection or its estimated burden.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 24.

Estimated Total Annual Burden Hours: 356.

Title: Special (Occupational) Tax Registration and Return.

OMB Number: 1513–0112.

TTB Form Number: F 5630.5a, F 5630.5d, and F 5630.5t.

Abstract: The IRC at 26 U.S.C. 5731 and 5732 requires manufacturers of tobacco products or cigarette papers and tubes and tobacco product export warehouse proprietors to register for and pay a special (occupational) tax (SOT). Under that authority, TTB has issued regulations requiring the use of TTB F 5630.5t for SOT registration and tax payment for such businesses. With regard to alcohol, while section 11125 of Public Law 109–59 permanently repealed SOT on all alcohol dealers previously required by chapter 51 of the IRC, effective July 1, 2008, the registration requirement for such entities remains in force. Under the TTB regulations, TTB F 5630.5a is the tax return/registration form used by alcohol dealers already in business who failed to register or pay SOT on or before June 30, 2008. TTB F 5630.5d is used by new alcohol dealers to register upon beginning business on and after July 1, 2008, and it is also used by existing alcohol dealers to report certain changes to, or the discontinuation of, a dealer's business.

Current Actions: This information collection remains unchanged, and TTB is submitting it only for extension purposes. However, TTB is decreasing the estimated number of annual respondents, responses, and burden hours associated with this information collection due to a change in agency estimates.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 600.

Estimated Total Annual Burden Hours: 480.

Dated: August 20, 2018.

**Amy R. Greenberg,**

Director, Regulations and Rulings Division.

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