



[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. 72)

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 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.

- <http://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 <http://www.regulations.gov>. A link to that docket is posted on the TTB Web site at <http://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 their 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 your comments.

We invite comments on: (a) Whether this 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 forms, recordkeeping requirements, or questionnaires:

Title: Authorization to Furnish Financial Information and Certificate of Compliance.

OMB Number: 1513–0004.

TTB Form Number: TTB F 5030.6.

Abstract: The TTB regulations require applicants for alcohol and tobacco permits to provide certain information regarding the funds used to finance the proposed business. The Right to Financial Privacy Act of 1978 (the Act; 12 U.S.C. 3401 et seq.) limits government access to records held by financial institutions, provides for certain procedures to gain access to such information, and requires that government agencies certify to a financial institution that the agency has complied with the Act's provisions. To comply with the Act's requirements, TTB uses TTB F 5030.6 as both a customer's authorization to their financial institution allowing it to disclose their financial information to TTB and as the required certification by TTB to the financial institution that TTB has complied with the Act's provisions.

Current Actions: This information collection and its estimated burden remain unchanged.

Type of Review: Extension of a currently approved collection.

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

Estimated Number of Annual Respondents: 240.

Frequency of Response: On occasion.

Estimated Number of Annual Responses: 240.

Estimated Per-response Burden: 15 minutes.

Estimated Total Annual Burden Hours: 60 hours.

Title: Letterhead Applications and Notices Relating to Wine (TTB REC 5120/2).

OMB Number: 1513–0057.

TTB Recordkeeping Number: TTB REC 5120/2.

Abstract: Provisions of chapter 51 of the Internal Revenue Code (IRC; 26 U.S.C. chapter 51) require regulation of certain aspects of wine production and treatment. The IRC also imposes standards for natural wine, cellar treatment of natural wine, agricultural wine, and the labeling of all wines. Under those IRC authorities, the TTB regulations require proprietors to file letterhead applications and notices relating to certain wine production and treatment activities to ensure that the intended activity are performed in compliance with the law. Under those regulations, activities posing greater jeopardy to the revenue are regulated by letterhead applications subject to TTB approval, while activities posing less

jeopardy to the revenue are regulated by a notice requirements that do not require TTB pre-approval.

Current Actions: This information collection and its estimated burden remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Annual Respondents: 1,650.

Frequency of Response: On occasion.

Estimated Number of Annual Responses: 1,650.

Estimated Per-response Burden: 30 minutes.

Estimated Total Annual Burden Hours: 825 hours.

Title: Airlines Withdrawing Stock from Customs Custody (TTB REC 5620/2).

OMB Number: 1513–0074.

TTB Recordkeeping Number: TTB REC 5620/2.

Abstract: Under provisions of the IRC in 26 U.S.C. chapter 51, distilled spirits and wine produced in or imported into the United States are subject to Federal excise tax. However, under the IRC at 26 U.S.C. 5214 and 5362, and subject to such regulations as the Secretary may prescribe, distilled spirits and wine may be removed without payment of tax for use on certain aircraft. In addition, under 19 U.S.C. 1309, and subject to such regulations as the Secretary may prescribe, distilled spirits and wine may be withdrawn from customs custody

without payment of tax for use as supplies on aircraft engaged in flights to locations outside the United States. Under those authorities, the TTB regulations require airlines to account for distilled spirits and wine withdrawn from their stocks held in customs custody at airports for use as supplies on aircraft engaged in foreign flights. Accounting for the withdrawals of such products is necessary to protect the revenue by detecting and preventing diversion of the products into the domestic market.

Current Actions: This information collection and its estimated burden remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Annual Respondents: 25.

Frequency of Response: On occasion.

Estimated Number of Annual Responses: 25.

Estimated Per-response Burden: 100 hours.

Estimated Total Annual Burden Hours: 2,500.

Title: Alcohol, Tobacco, and Firearms Related Documents for Tax Returns and Claims (TTB REC 5000/24).

OMB Number: 1513–0088.

TTB Recordkeeping Number: TTB REC 5000/24.

Abstract: Chapters 51 and 52 and sections 4181 and 4182 of the IRC impose Federal excise taxes on distilled spirits, wine, beer, tobacco products,

cigarette papers and tubes, and firearms and ammunition, and also impose special occupational taxes related to tobacco products and cigarette papers and tubes. The IRC requires that these excise and special occupational taxes be collected on the basis of a return. The IRC also allows for the filing of claims for the abatement, allowance, credit, drawback, refund, or remission of those taxes under certain circumstances.

The IRC at 26 U.S.C. 5555, 5741, and 5843 authorizes the Secretary of the Treasury to issue regulations to require the keeping of records to document and substantiate the information provided in excise and special occupational tax returns and claims. TTB uses the information contained in such records to determine the appropriate tax liability and verify the correctness of claims and other adjustments to tax liability. The required records may consist of affidavits and effective tax rate determinations, and usual and customary business records such as insurance records, invoices, inventories, production records, shipping records, and other documents that support the information provided on tax returns and claims.

Current Actions: This information collection remains unchanged. However, TTB is increasing the estimated number of annual respondents, responses, and burden hours associated with this collection. These increases result from continued growth in the number of TTB-regulated industry members, particularly in the number of small entities producing alcohol beverages.

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 Annual Respondents: 81,000.

Frequency of Response: Bi-monthly, monthly, quarterly, or annually, depending on the taxpayer's circumstances.

Estimated Number of Annual Responses: 8.

Estimated Per-response Burden: 1 hour.

Estimated Total Annual Burden Hours: 648,000 hours.

Title: Records Supporting Drawback Claims on Eligible Articles Brought into the United States from Puerto Rico or the Virgin Islands.

OMB Number: 1513-0089.

TTB Recordkeeping Number: TTB REC 5530/3.

Abstract: The IRC at 26 U.S.C. 7652(g) authorizes the drawback of the Federal excise taxes paid on certain nonbeverage products containing distilled spirits (medicines, medicinal preparations, food products, flavors, flavoring extracts, and perfumes) brought into the United States from Puerto Rico or the U.S. Virgin Islands. Under 26 U.S.C. 7652(g), the drawback provisions of the IRC at 26 U.S.C. 5111-5114 are applicable to such products at the time of entry into the United States. In particular, 26 U.S.C. 5112 authorizes the Secretary to require the keeping of records that are necessary to document nonbeverage product drawback claims. Under this IRC authority, the TTB regulations at 27 CFR 26.174 (for Puerto Rico) and 27 CFR 26.310 (for the U.S. Virgin Islands)

require the keeping of certain business records to document and substantiate the data supplied for such nonbeverage product drawback claims so that TTB can verify the claims to protect the revenue.

Current Actions: This information collection remains unchanged.

However, TTB is decreasing the estimated number of annual respondents, responses, and burden hours associated with this collection due to a decrease in respondents filing the drawback claims covered under this collection and a decrease in the number of responses filed by each respondent.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Annual Respondents: 10.

Frequency of Response: On occasion.

Estimated Number of Annual Responses: 50.

Estimated Per-response Burden: 1 hour.

Estimated Total Annual Burden Hours: 50 hours.

Title: Beer for Exportation.

OMB Number: 1513-0114.

TTB Form Number: TTB F 5130.12.

Abstract: Under the IRC at 26 U.S.C. 5051, Federal excise tax is imposed on beer removed from domestic breweries for consumption or sale. However, under the IRC at 26 U.S.C. 5053, beer may be removed from the brewery without payment of tax for export or for use as supplies on certain vessels and aircraft,

subject to the prescribed regulations. Under that authority, TTB requires brewers to give notice of such removals on form TTB F 5130.12. Alternatively, respondents may apply to TTB to use an alternative method to report beer removed for export via a monthly summary report, provided that the respondent completes TTB F 5130.12 for each export shipment and maintains that form and the related supporting export records, such as bills of lading, at the respondent's premises. TTB requires this information to ensure that exportation of the beer took place as claimed and that untaxpaid beer is not diverted into the domestic market.

Current Actions: This information collection and its estimated burden remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Annual Respondents: 175.

Frequency of Response: On occasion.

Estimated Number of Annual Responses: 6,020.

Estimated Per-response Burden: 1.65 hours.

Estimated Total Annual Burden Hours: 9,933.

Title: Bond for Drawback Under 26 U.S.C. 5111.

OMB Number: 1513-0116.

TTB Form Number: TTB F 5154.3.

Abstract: The IRC at 26 U.S.C. 5111–5114 authorizes drawback (refund) of all but \$1.00 per gallon of the Federal excise tax paid on distilled spirits, if the spirits are subsequently used in the manufacture of certain nonbeverage products such as medicines, food products, flavors, and perfumes. Persons making such products must file claims proving their eligibility for drawback, and such claims may be filed on either a monthly or a quarterly basis. However, the IRC at 26 U.S.C. 5114(b) authorizes the Secretary of the Treasury to require persons filing monthly claims to file a bond in order to protect the revenue. Under the TTB regulations, monthly claimants file their bond with TTB using form TTB F 5154.3.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Annual Respondents: 10.

Frequency of Response: On occasion.

Estimated Number of Annual Responses: 10.

Estimated Per-response Burden: 24 minutes.

Estimated Total Annual Burden Hours: 4 hours.

Title: Certificate of Taxpaid Alcohol.

OMB Number: 1513–0131.

TTB Form Number: TTB F 5100.4.

Abstract: Under the TTB regulations at 27 CFR 17.181, flavoring extracts and medicinal preparations produced in the United States and then exported are eligible for drawback of all Federal alcohol excise taxes paid on the distilled spirits used to make the product, as provided in 19 U.S.C. 1313(d). These export drawback claims are made to U.S. Customs and Border Protection (CBP) and may cover either the full rate of the distilled spirits excise tax paid on the alcohol if the respondent has made no nonbeverage drawback claim to TTB under 26 U.S.C. 5114 (see OMB control number 1513–0030), or may cover the remainder of the excise tax paid on the spirits if a claim under 26 U.S.C. 5114 was previously made. When such a drawback claim is to be made, the industry member submits TTB F 5100.4 to TTB, and TTB certifies the form to show that the excise taxes claimed for drawback were paid and not previously refunded. TTB returns the certified form to the respondent, who then submits it to CBP as part of the respondent's export drawback claim.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Annual Respondents: 10.

Frequency of Response: On occasion.

Estimated Number of Annual Responses: 10.

Estimated Per-response Burden: 0.5 hour.

Estimated Total Annual Burden Hours: 5 hours.

Dated: November 19, 2018.

Amy R. Greenberg,

Director, Regulations and Rulings Division.

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