DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB–2020–0001]

Proposed Information Collections; Comment Request (No. 78)

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 described 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. We no longer accept public comments via email or fax.

- **U.S. Mail:** Send comments to the Paperwork Reduction Act Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005.

- **Hand Delivery/Courier:** Delivery comments to the Paper Reduction Act Officer, Regulations and Rulings Division, 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 described in this document. You must reference the information collection’s title, form or recordkeeping requirement number, and OMB control number (if any) in your comment.

You may view copies of this document, the information collections described in it and any associated instructions, and all comments received in response to this document at [https://www.regulations.gov](https://www.regulations.gov) within Docket No. TTB–2019–0001. A link to that docket is posted on the TTB Web site at [https://www.ttb.gov/forms/comment-on-form.shtml](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 TTB’s Paperwork Reduction Act Officer at the addresses or telephone number shown below.

**FOR FURTHER INFORMATION CONTACT:** Michael Hoover, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005; 202–453–1039, ext. 135; or
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 described 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 an 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.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information has a valid OMB control number.

**Information Collections Open for Comment**

Currently, we are seeking comments on the following forms, letterhead applications or notices, recordkeeping requirements, questionnaires, or surveys:

**OMB Control No. 1513–0001**

**Title:** Tax Information Authorization.

**TTB Form Number:** TTB F 5000.19.

**Abstract:** In general, Federal law at 5 U.S.C. 552 prohibits the disclosure of confidential business information obtained by the Government, and 26 U.S.C. 6103 prohibits disclosure of tax returns and taxpayer-related information unless disclosure is specifically authorized by that section. However, a taxpayer or other regulated person may authorize a representative to receive their otherwise confidential tax or business information. Form TTB F 5000.19 is used by respondents to authorize a representative who does not have a power of attorney to receive such confidential information from TTB. TTB uses the information provided on the form to identify the respondent’s representative and the scope of their authority to obtain the otherwise confidential information.
Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

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

Estimated Annual Burden

- Number of Respondents: 50.
- Average Responses per Respondent: One.
- Number of Responses: 50.
- Average Per-response Burden: 1 hour.
- Total Burden: 50 hours.

OMB Control No. 1513–0003

Title: Referral of Information.

TTB Form Number: TTB F 5000.21.

Abstract: TTB personnel, during the course of their duties, sometimes discover apparent violations of statutes and regulations under the jurisdiction of State, local, and tribal government agencies. Using form TTB F 5000.21, TTB personnel refer information regarding such violations to the appropriate external agencies, if such disclosures are authorized under the IRC at 26 U.S.C. 6103 or by other Federal laws. The referral form includes a section for the external agencies to respond to TTB regarding their action on such referrals. This form provides a consistent means of conveying the relevant information to external
agencies, and it facilitates information-sharing between TTB and external agencies to support enforcement efforts. The response that TTB requests from State, local, and tribal government agencies also provides information as to the utility of the referrals and potential enforcement actions that these external agencies take against entities that are also regulated by TTB.

**Current Actions:** There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** State, local, and tribal governments.

**Estimated Annual Burden**

- **Number of Respondents:** 100.
- **Average Responses per Respondent:** One.
- **Number of Responses:** 100.
- **Average Per-response Burden:** 1 hour.
- **Total Burden:** 100 hours.

**OMB Control No. 1513–0062**

**Title:** Usual and Customary Business Records Relating to Denatured Spirits, TTB REC 5150/1.

**TTB Recordkeeping Number:** TTB REC 5150/01.

**Abstract:** Denatured distilled spirits may be used for industrial purposes in the manufacture of nonbeverage products. To prevent diversion of denatured
spirits to taxable beverage use, the IRC at 26 U.S.C. 5271–5275 imposes a system of permits, bonds, recordkeeping, and reporting requirements on persons that procure or use such alcohol, and the Secretary of the Treasury (the Secretary) is authorized to issue regulations regarding those matters. Under those IRC authorities, the TTB regulations in 27 CFR part 20 require industrial alcohol users to keep certain usual and customary business records which track denatured spirits. TTB uses the required records to account for denatured spirits and to ensure compliance with statutory provisions.

Current Actions: There are no program changes associated with this information collection. As for adjustments, while the number of annual respondents and responses to this collection remains the same, TTB is removing the one hour of total burden previously reported for this collection as a placeholder since, under the OMB regulations at 5 CFR 1320.3(b)(2), regulatory requirements to maintain usual and customary records kept during the normal course of business place no burden on respondents.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits; State, local, and tribal governments.

Estimated Annual Burden

- **Number of Respondents:** 3,440.
- **Average Responses per Respondent:** One.
- **Number of Responses:** 3,440.
- **Average Per-response and Total Burden:** None. (Under the OMB
regulations 5 CFR 1320.3(b)(2), regulatory requirements to maintain usual and customary records kept during the normal course of business place no burden on respondents as defined in the Paperwork Reduction Act.)

OMB Control No. 1513–0085.

Title: Principal Place of Business Address and Place of Production Coding on Beer and Malt Beverage Labels, TTB REC 5130/5.

TTB Recordkeeping Number: TTB REC 5130/5.

Abstract: Under the authority of the IRC at 26 U.S.C. 5412 and the Federal Alcohol Administration Act (FAA Act) at 27 U.S.C. 205(e), the TTB regulations require consumer containers of beer to be marked with the name and address of the brewer. In the case of brewers that operate multiple breweries, the TTB regulations in 27 CFR parts 7 and 25 allow brewers to label beer containers with their principal place of business, provided that the brewer also places a code on each beer container indicating its actual place of production. This option allows multi-plant brewers to use an identical, universal label at all of their breweries. The labeling of beer containers with the producer's name and place of production is a usual and customary business practice undertaken by brewers to identify their products to consumers and facilitate recall of adulterated products. In addition, TTB uses the required information to verify tax refund claims for the loss or destruction of beer.
Current Actions: There are no program or estimated burden changes associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- **Number of Respondents:** 430.
- **Average Responses per Respondent:** 2.58.
- **Number of Responses:** 1,110.
- **Average Per-response and Total Burden:** None. (Under the OMB regulations 5 CFR 1320.3(b)(2), regulatory requirements to disclose usual and customary information on consumer product labels places no burden on respondents as defined in the Paperwork Reduction Act.)

OMB Control No. 1513–0095


TTB Form Number: TTB F 5300.28.

Abstract: In general, the IRC at 26 U.S.C. 4181 imposes Federal excise tax on firearms and ammunition sold by manufacturers and importers. However, under 26 U.S.C. 4221, no excise tax is imposed on certain sales of firearms and ammunition, provided that the seller and purchaser of the articles (with certain exceptions) are registered, in the form and manner the Secretary prescribes by
regulation, as required by 26 U.S.C. 4222. Under that IRC authority, the TTB regulations at 27 CFR 53.140 provide for registration using form TTB F 5300.28. In addition, registrants may subsequently file notifications on their letterhead to make certain amendments to the information previously provided on that form.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits; State, local, and tribal governments.

Estimated Annual Burden
- Number of Respondents: 100.
- Average Responses per Respondent: One.
- Number of Responses: 100.
- Average Per-response Burden: 3 hours.
- Total Burden: 300 hours.

OMB Control No. 1513–0127

Title: Petitions to Establish or Modify American Viticultural Areas.

TTB Form or Recordkeeping Number: None.

Abstract: The FAA Act at 27 U.S.C. 205(e) authorizes the Secretary to prescribe regulations for the labeling of wine, distilled spirits, and malt beverages. The FAA Act provides that these regulations should, among other things, prohibit
consumer deception and the use of misleading statements on labels and ensure that labels provide the consumer with adequate information as to the identity and quality of the product. Under that authority, TTB regulates the use of appellations of origin on wine labels, including the use of American viticultural area (AVA) names. In response to petitions submitted by interested parties, TTB establishes new AVAs or modifies existing AVAs through the rulemaking process. The TTB regulations in 27 CFR part 9 specify the information to be included in such petitions. TTB uses the provided information to evaluate a petitioner’s proposal and draft rulemaking for public comment for creating a new AVA or amending the name, boundary, or other terms of an existing AVA.

**Current Actions:** There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Businesses or other for-profits.

**Estimated Annual Burden**

- **Number of Respondents:** 15.
- **Average Responses per Respondent:** One.
- **Number of Responses:** 15.
- **Average Per-response Burden:** 130 hours.
- **Total Burden:** 1,950 hours.
Title: Record of Carbon Dioxide Measurement in Effervescent Products Taxed as Hard Cider.

TTB Form or Recordkeeping Number: None.

Abstract: The IRC, at 26 U.S.C. 5041, defines and imposes six Federal excise tax rates on wine, which vary by the wine's alcohol and carbon dioxide content. Wines with no more than 0.392 grams of carbon dioxide per 100 milliliters are taxed as still wine at $1.07, $1.57, or $3.15 per gallon, depending on their alcohol content, while wines with more than 0.392 grams of carbon dioxide per 100 milliliters are taxed as effervescent wine at $3.30 per gallon if artificially carbonated or $3.40 per gallon if naturally carbonated. However, under those IRC provisions, certain apple- and pear-based wines are subject to the “hard cider” tax rate of $0.226 per gallon if the product contains no more than 0.64 grams of carbon dioxide per 100 milliliters of wine. Given the difference in tax rates which, in part, depend on the level of effervescence, the TTB regulations in 27 CFR 24.302 require proprietors who produce or receive effervescent hard cider to record the amount of carbon dioxide in the hard cider. This recordkeeping requirement is necessary to demonstrate compliance with the statutory definition of wine eligible for the hard cider tax rate.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates resulting from growth in the number of effervescent hard cider products in the marketplace, TTB is increasing
the number of annual respondents, responses, and burden hours reported for this information collection.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Businesses or other for-profits.

**Estimated Annual Burden**

- **Number of Respondents:** 600.
- **Average Responses per Respondent:** 25.
- **Number of Responses:** 15,000.
- **Average Per-response Burden:** 4 hours.
- **Total Burden:** 60,000 hours.

**Amy R. Greenberg,**

Director, Regulations and Rulings Division.

[FR Doc. 2020-09700 Filed: 5/6/2020 8:45 am; Publication Date: 5/7/2020]