

mechanical, or other technological collection techniques.

**Authority:** The Paperwork Reduction Act of 1995; 44 U.S.C. Chapter 35, as amended; and 49 CFR 1.48.

Issued in Washington, DC, on August 8, 2025, under authority delegated in 49 CFR 1.97.

**Linda Daugherty,**

*Acting Associate Administrator for Pipeline Safety.*

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## DEPARTMENT OF THE TREASURY

### Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB–2025–0004]

#### Proposed Information Collections; Comment Request (No. 96)

**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 continuing or proposed information collections listed below in this document.

**DATES:** We must receive your written comments on or before October 14, 2025.

**ADDRESSES:** You may send comments on the information collections described in this document using one of these two methods:

- *Internet*—To submit comments electronically, use the comment form for this document posted on the “*Regulations.gov*” e-rulemaking website at <https://www.regulations.gov> within Docket No. TTB–2025–0004.

- *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.

Please submit separate comments for each specific information collection described in this document. You must reference the information collection’s title, form number or recordkeeping requirement number (if any), and OMB control number in your comment.

You may view copies of this document, the relevant TTB forms, and any comments received at <https://www.regulations.gov> within Docket No. TTB–2025–0004. TTB has posted a link to that docket on its website at <https://www.ttb.gov>

[www.ttb.gov](https://www.ttb.gov)/rrd/information-collection-*notices*. You also may obtain paper copies of this document, the listed forms, and any comments received 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 complete the Regulations and Rulings Division contact form at <https://www.ttb.gov/contact-rrd>.

#### 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 described below, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

Comments submitted in response to this document 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. 1513–0010

**Title:** Formula and Process for Wine.

**TTB Form Number:** TTB F 5120.29.

**Abstract:** In addition to imposing Federal excise taxes on wines produced or imported into the United States, the Internal Revenue Code (IRC) places formula requirements on certain wines and authorizes the Secretary of the Treasury (Secretary) to issue regulations regarding the production of wines. This includes 26 U.S.C. 5386, which requires special natural wine to be made pursuant to an approved formula, and 26 U.S.C. 5361, 5362(d), 5387, and 5388(b), which authorize the Secretary to issue regulations governing the production of wines other than natural wines.

Under those IRC authorities, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations in 27 CFR parts 24 and 26 require proprietors intending to produce special natural wine, agricultural wine, other than standard wine, or nonbeverage wine to submit, and obtain TTB’s prior approval of, the formula by which the product is to be made. While TTB has issued a form for use for any beverage alcohol formula, TTB continues to allow in its regulations the use of a separate form, TTB F 5120.29, for submitting formulas for wine.

TTB uses the collected information to ensure that the relevant tax provisions of the IRC are appropriately applied and to determine whether the products comply with production, labeling, and ingredient safety requirements.

**Current Actions:** There are no program changes or adjustments to 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.

#### Estimated Annual Burden

- *Number of Respondents:* 30.
- *Average Responses per Respondent:* 5.
- *Number of Responses:* 150.
- *Average Per-response Burden:* 2 hours.
- *Total Burden:* 300 hours.

#### OMB Control No. 1513–0012

**Title:** User’s Report of Denatured Spirits.

**TTB Form Number:** TTB F 5150.18.

**Abstract:** The IRC at 26 U.S.C. 5214 allows the tax-free withdrawal of

denatured distilled spirits from a distilled spirits plant (DSP), while 26 U.S.C. 5275 requires persons that procure, deal in, or use specially denatured (SDS), or that recover specially denatured or completely denatured distilled spirits, to maintain records and file reports as the Secretary requires by regulation. Under this IRC authority, the TTB regulations in 27 CFR part 20 require persons who use or recover SDS or articles, or who use recovered completely denatured spirits or articles, to file a report once annually, or when discontinuing business, using TTB F 5150.18 to account for their use of such denatured spirits in specific approved formulas. The collected information accounts for the use of untaxed distilled spirits and is necessary to ensure that the tax provisions of the IRC are appropriately applied.

*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:* 650.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 650.
- *Average Per-response Burden:* 18 minutes.
- *Total Burden:* 195 hours.

#### OMB Control No. 1513-0014

*Title:* Power of Attorney.

*TTB Form Number:* TTB F 5000.8.

*Abstract:* The IRC at 26 U.S.C. 6061 provides that persons must sign any return, statement, or document submitted under the IRC's provisions in accordance with forms and regulations prescribed by the Secretary. In addition, the Federal Alcohol Administration Act (FAA Act) at 27 U.S.C. 204(c) authorizes the Secretary to prescribe the manner and form of applications for permits issued under the Act. Under those authorities, the TTB regulations in 27 CFR chapter I require individuals to have specific authority to sign documents and forms filed with TTB on behalf of an applicant or principal. To delegate such authority to an individual and report that delegation to TTB, respondents complete form TTB F 5000.8, Power of Attorney. TTB uses the collected information to determine who legally represents a person doing business with TTB.

*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, TTB is decreasing the number of annual respondents, responses, and total burden hours associated with this collection, but is increasing the average number of responses per respondent.

TTB notes that it has received OMB approval of two non-substantive changes to TTB F 5000.8, Power of Attorney, form to better identify the appointed attorney and their redelegation authority, if any. Specifically, TTB has revised Item 6 on the form to include separate data fields for the appointed attorney's name, telephone number, and email address, and TTB is adding a data field for the appointed attorney's date of birth. The TTB is making this change to separate the collected information for clarity and to better identify the appointed attorney, particularly in cases of persons with the same or similar names. In Item 8a, the power of attorney designation, TTB has added two check boxes to allow the principal to clearly state if the appointed attorney does or does not have power to redelegate their designated authorities. TTB believes that these minor changes to its Power of Attorney form do not affect its per-respondent or total annual burden.

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

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

#### Estimated Annual Burden

- *Number of Respondents:* 3,690.
- *Average Responses per Respondent:* 2,071.
- *Number of Responses:* 7,642.
- *Average Per-response Burden:* 20 minutes.
- *Total Burden:* 2,547 hours.

#### OMB Control No. 1513-0029

*Title:* Certificate of Tax Determination—Wine.

*TTB Form Number:* TTB F 5120.20.

*Abstract:* The IRC at 26 U.S.C. 5062 authorizes drawback (refund) of the Federal excise tax on distilled spirits and wines exported from the United States, under regulations requiring evidence of the product's tax payment or determination and exportation. Under that authority, the TTB regulations in 27 CFR part 28 require drawback claims filed by wine exporters to be accompanied by the producer's or bottler's certification, filed on TTB F 5120.20, that the listed wines were tax determined upon withdrawal or taxpaid

upon receipt for bottling. The collected information is necessary to ensure that the tax provisions of the IRC are appropriately applied, as it assists in preventing the payment of unverified drawback claims or in supporting enforcement, as needed, after claims have been paid.

*Current Actions:* There are no program changes or adjustments associated with this information collection at this time, 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:* 22.
- *Average Responses per Respondent:* 300.
- *Number of Responses:* 6,600.
- *Average Per-response Burden:* 0.5 hour.
- *Total Burden:* 3,300 hours.

#### OMB Control No. 1513-0045

*Title:* Distilled Spirits Plants—Excise Taxes (TTB REC 5110/06).

*TTB Recordkeeping Number:* TTB REC 5110/06.

*Abstract:* Under chapter 51 of the IRC, distilled spirits produced or imported into the United States are subject to Federal excise tax, which is determined at the time the spirits are withdrawn from bond and which is paid by return, subject to regulations prescribed by the Secretary. In addition, a credit may be taken against that tax for the portion of a distilled spirits product's alcohol content derived from wine or flavors. The TTB regulations in 27 CFR parts 19 and 26 require distilled spirits excise taxpayers to keep certain records in support of the information provided on their excise tax returns, including information on the distilled spirits removed from their premises and the products' applicable tax rates, as well as records related to nontaxable removals, shortages, and losses. TTB uses the collected information to ensure that the relevant provisions of the IRC are appropriately applied, verify claims for refunds or remission of tax, and account for the transfer of certain distilled spirits excise taxes to the governments of Puerto Rico and the U.S. Virgin Islands.

*Current Actions:* There are no program changes associated with this information collection at this time, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates resulting from continued growth in the number of distilled spirits plants in the United

States, TTB is increasing the number of annual respondents, responses, and total burden hours associated with this collection.

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

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

#### Estimated Annual Burden

- *Number of Respondents:* 5,672.
- *Average Responses per Respondent:* 9.
- *Number of Responses:* 51,048.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 51,048 hours.

#### OMB Control No. 1513–0049

*Title:* Distilled Spirits Plant Denaturation Records, and Monthly Report of Processing (Denaturing) Operations.

*TTB Form Number:* TTB F 5110.43.  
*TTB Recordkeeping Number:* TTB REC 5110/04.

*Abstract:* The IRC, at 26 U.S.C. 5207, requires DSP proprietors to maintain records and submit reports of their production, storage, denaturation, and processing activities, and, at 26 U.S.C. 5214, the IRC authorizes the withdrawal of denatured distilled spirits from a DSP tax-free for certain specified uses, all subject to regulations prescribed by the Secretary. Under those authorities, the TTB regulations in 27 CFR part 19 require DSP proprietors to keep certain records regarding their production, receipt, loss, transfer, and withdrawal of denatured spirits. Those regulations also require DSP proprietors to submit a monthly report of their daily denaturing (processing) activities to TTB using form TTB F 5110.43. Because DSP proprietors may remove denatured spirits free of tax, a full accounting of their denaturation operations is necessary to ensure that the tax provisions of the IRC are appropriately applied and prevent diversion of untaxed spirits to taxable uses.

*Current Actions:* There are no program changes associated with this information collection at this time, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the number of annual respondents, responses, and total burden hours associated with this collection.

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

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

#### Estimated Annual Burden

- *Number of Respondents:* 490.

- *Average Responses per Respondent:* 12.
- *Number of Responses:* 5,880.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 5,880 hours.

#### OMB Control No. 1513–0060

*Title:* Letterhead Applications and Notices Relating to Tax Free Alcohol.  
*TTB Recordkeeping Number:* TTB REC 5150/4.

*Abstract:* While the IRC at 26 U.S.C. 5001 generally imposes a Federal excise tax on all distilled spirits produced in or imported into the United States, 26 U.S.C. 5214 provides for the tax-free withdrawal of distilled spirits from DSPs for nonbeverage purposes, including for use by educational institutions, laboratories, and medical facilities, and by State, local, and tribal governments. At 26 U.S.C. 5271–5275, the IRC also sets permit, bond, formula submission, recordkeeping, and reporting requirements for the use of tax-free distilled spirits, subject to regulations prescribed by the Secretary. Under those authorities, the TTB regulations in 27 CFR part 22 require users of tax-free alcohol to submit certain letterhead applications and notices, which serve as qualifying documents for specific regulated activities or as amendments to previously filed documents. The collected information is necessary to ensure that the provisions of the IRC related to tax-free distilled spirits are appropriately applied.

*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, TTB is increasing the number of annual respondents, responses, and total burden hours associated with this collection.

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

*Affected Public:* Businesses or other for-profits; Not for profit institutions; State, local, and tribal governments.

#### Estimated Annual Burden

- *Number of Respondents:* 320.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 320.
- *Average Per-response Burden:* 0.5 hours.
- *Total Burden:* 160 hours.

#### OMB Control No. 1513–0066

*Title:* Retail Liquor Dealers Records of Receipts of Alcoholic Beverages and Commercial Invoices (TTB REC 5170/03).

*TTB Recordkeeping Number:* TTB REC 5170/03.

*Abstract:* Under the authority of the IRC at 26 U.S.C. 5122, the TTB regulations in 27 CFR part 31 require retail alcohol beverage dealers to keep records showing the quantities of all distilled spirits, wines, and beer received, including information on from whom and when the products were received. Those regulations also require dealers to keep records of all alcohol beverage sales of 20 or more wine gallons made to the same person at the same time. At the respondent's discretion, those records may consist of usual and customary business records such as commercial invoices, unless the respondent prefers maintaining the information by other means, maintained at their place of business or at an alternate location under the dealer's control approved by TTB. Additionally, under the IRC at 26 U.S.C. 5123, the TTB regulations require retail dealers to maintain those records for at least 3 years, available for TTB inspection during business hours. TTB uses the required information to ensure that the relevant provisions of the IRC are appropriately applied.

*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 a change in agency estimates, TTB is increasing the estimated number of respondents and responses to this collection. However, there is no corresponding increase in the burden hours for this collection as it consists of usual and customary business records, which impose no additional burden on respondents per the OMB regulations at 5 CFR 1320.3(b)(2).

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

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

#### Estimated Annual Burden

- *Number of Respondents:* 480,000.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 480,000.
- *Average Per-response and Total Burden:* None. Per the Office of Management and Budget (OMB) regulations at 5 CFR 1320.3(b)(2), regulatory requirements to keep usual and customary business records impose no added burden on respondents.

#### OMB Control No. 1513–0067

*Title:* Wholesale Alcohol Dealer Recordkeeping Requirement Variance Requests and Approvals.

*TTB Recordkeeping Number:* TTB REC 5170/6.

*Abstract:* Under the authority of the IRC at 26 U.S.C. 5121, the TTB regulations in 27 CFR part 31 require wholesale alcohol dealers to keep daily records of their receipt and disposition of distilled spirits. Specific to this information collection, and as authorized by the IRC at 26 U.S.C. 5555, the TTB regulations in part 31 allow wholesale alcohol dealers to submit letterhead applications to TTB requesting approval of variations in the type and format of such records, and for variations in the place of retention for those records. TTB review of such applications is necessary to determine that such variances would not jeopardize the revenue, be contrary to any provisions of law, or unduly hinder the effective administration of the relevant TTB regulations.

*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:* 130.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 130.
- *Average Per-response Burden:* 0.5 hour.
- *Total Burden:* 65 hours.

#### OMB Control No. 1513-0068

*Title:* Records of Operations—Manufacturer of Tobacco Products or Processed Tobacco (TTB REC 5210/1).

*TTB Recordkeeping Number:* TTB REC 5210/1.

*Abstract:* The IRC at 26 U.S.C. 5741 requires manufacturers of tobacco products, cigarette papers or tubes, or processed tobacco to keep records as the Secretary prescribes by regulation. Under that authority, the TTB regulations in 27 CFR part 40 require such manufacturers to keep daily records regarding products manufactured, removed, returned, consumed, transferred, destroyed, lost, or disclosed as shortages. Those regulations provide that manufacturers may use usual and customary commercial records, where possible, to keep and maintain the required data, which must be maintained for 3 years, subject to TTB inspection upon request. TTB uses the required information to ensure compliance with the tax

provisions of the IRC regarding tobacco products and processed tobacco.

*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; and Individuals or households.

#### Estimated Annual Burden

- *Number of Respondents:* 235.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 235.
- *Average Per-response Burden:* 2 hours.
- *Total Burden:* 470 hours.

#### OMB Control No. 1513-0070

*Title:* Tobacco Export Warehouse—Records of Operations (TTB REC 5220/1).

*TTB Recordkeeping Number:* TTB REC 5220/1.

*Abstract:* In general, chapter 52 of the IRC imposes Federal excise tax on all tobacco products and cigarette papers and tubes manufactured in, or imported into, the United States, while exempting such products removed for export, as well as all processed tobacco, from that tax. Export warehouses receive and store such non-taxpaid products until they are removed without payment of tax for export to a foreign country, Puerto Rico, or the U.S. Virgin Islands, or for consumption beyond the internal revenue laws of the United States. As authorized by the IRC at 26 U.S.C. 5741, the TTB regulations in 27 CFR part 44 require export warehouse proprietors to keep usual and customary business records showing the date, kind, quantity, and manufacturer of all tobacco products, cigarette papers and tubes, and processed tobacco received, removed, transferred, destroyed, lost, or returned to the manufacturer or to a customs bonded warehouse proprietor. TTB uses the collected information to ensure untaxed products are accounted for to detect diversion of untaxed products.

*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 a change in agency estimates, TTB is decreasing the estimated number of respondents and responses to this collection. However, there is no change in the burden hours for this collection as it consists of usual and customary business records, which impose no

burden on respondents per the OMB regulations at 5 CFR 1320.3(b)(2).

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

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

#### Estimated Annual Burden

- *Number of Respondents:* 65.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 65.
- *Average Per-response and Total Burden:* None. Per the OMB regulations at 5 CFR 1320.3(b)(2), regulatory requirements to keep usual and customary business records impose no additional burden on respondents.

#### OMB Control No. 1513-0082

*Title:* Alternate Methods or Procedures and Emergency Variations from Requirements for Exports of Liquors.

*TTB Recordkeeping Number:* TTB REC 5170.7.

*Abstract:* The IRC at 26 U.S.C. 7805 authorizes the Secretary to issue all needful regulations to implement the IRC. Under that authority, the TTB regulations in 27 CFR part 28 allow alcohol exporters to apply for TTB approval of proposed alternate methods or procedures to, or emergency variances from, the requirements of that part, other than the giving of a bond or the payment of tax. Such applications provide alcohol exporters with operational flexibility and allow such exporters to meet emergency circumstances. TTB review of such applications is necessary to determine that the proposed alternative or variance would not jeopardize the revenue, be contrary to any provisions of law, or unduly hinder the effective administration of the relevant TTB regulations.

*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, TTB is decreasing the number of annual respondents, responses, and total burden hours associated with this collection.

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

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

#### Estimated Annual Burden

- *Number of Respondents:* 200.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 200.
- *Average Per-response Burden:* 36 minutes.

- *Total Burden:* 120 hours.

OMB Control No. 1513–0097

*Title:* Notices Relating to Payment of Firearms and Ammunition Excise Tax by Electronic Funds Transfer.

*Abstract:* Under the IRC at 26 U.S.C. 6302, TTB collects the firearms and ammunition excise tax imposed by 26 U.S.C. 4181 on the basis of a return that taxpayers file on a quarterly basis. That section also authorizes the Secretary to issue regulations concerning the payment of taxes by electronic funds transfer (EFT). Under the TTB regulations in 27 CFR part 53, persons who elect to begin or discontinue payment of firearms and ammunition excise taxes by EFT must submit a written notice to TTB regarding such actions. TTB uses those notifications to administer the firearms and ammunition excise tax payment provisions related to the use of EFT.

*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:* 10.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 10.
- *Average Per-response Burden:* 24 minutes.
- *Total Burden:* 4 hours.

OMB Control No. 1513–0100

*Title:* Applications, Notices, and Permits Relative to Importation and Exportation of Distilled Spirits, Wine and Beer, Including Puerto Rico and the Virgin Islands.

*Abstract:* Chapter 51 of the IRC imposes Federal excise taxes on alcohol beverages imported into the United

States, while exports of such products are not generally subject to tax. In addition, the IRC at 26 U.S.C. 7652 applies an equal tax to such products from Puerto Rico or the U.S. Virgin Islands imported into the United States, but that section also requires deposit of most of the collected taxes to the Treasuries of those islands' governments. As a result, the TTB regulations in 27 parts 26, 27, and 28 require persons exporting or importing alcohol beverages from Puerto Rico and the U.S. Virgin Islands to file certain letterhead applications and notices, and to keep certain records, regarding such activities. The collected information is necessary to ensure that the tax provisions of the IRC related to Puerto Rican and U.S. Virgin Islands products are appropriately applied.

*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; and Individuals or households.

Estimated Annual Burden

- *Number of Respondents:* 20.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 20.
- *Average Per-response Burden:* 9 hours.
- *Total Burden:* 180 hours.

OMB Control No. 1513–0106

*Title:* Record of Operations—Importer of Tobacco Products or Processed Tobacco.

*Abstract:* The IRC at 26 U.S.C. 5741 requires all manufacturers and importers of tobacco products, processed tobacco, and cigarette papers and tubes, and all export warehouse proprietors to keep records as the Secretary prescribes by regulation.

Under that authority, the TTB regulations in 27 CFR part 41 require importers of tobacco products or processed tobacco to maintain the usual and customary business showing the receipt and disposition of imported tobacco products or processed tobacco. TTB uses the collected information to ensure that importers' activities comply with the IRC and that processed tobacco, which is not taxed, is not diverted to taxable tobacco product manufacturing.

*Current Actions:* There are no program changes to this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to a change in agency estimates, TTB is increasing the estimated number of respondents and responses to this collection. However, there is no corresponding increase in the burden hours for this collection as it consists of usual and customary business records, which impose no additional burden on respondents per the OMB regulations at 5 CFR 1320.3(b)(2).

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

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

Estimated Annual Burden

- *Number of Respondents:* 3,445.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 445.
- *Average Per-response and Total*

*Burden:* None. Per the Office of Management and Budget (OMB) regulations at 5 CFR 1320.3(b)(2), regulatory requirements to keep usual and customary business records impose no added burden on respondents).

Dated: August 8, 2025.

**Amy R. Greenberg,**  
Acting Assistant Administrator, Headquarters Operations.

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