

(a) The identity of the unmanned aircraft consisting of the serial number assigned to the remote identification broadcast module by the person responsible for the production of the remote identification broadcast module.

(b) An indication of the latitude and longitude of the unmanned aircraft.

(c) An indication of the geometric altitude of the unmanned aircraft.

(d) An indication of the velocity of the unmanned aircraft.

(e) An indication of the latitude and longitude of the take-off location of the unmanned aircraft.

(f) An indication of the geometric altitude of the take-off location of the unmanned aircraft.

(g) A time mark identifying the Coordinated Universal Time (UTC) time of applicability of a position source output.

The collection of this information in the remote identification message elements is necessary to comply with the FAA's statutory requirement to develop and implement standards for remotely identifying operators and owners of unmanned aircraft. The collection of this information will also provide airspace awareness to enable the FAA, national security agencies, and law enforcement entities to distinguish compliant airspace users from those potentially posing a safety or security risk.

The remote identification message elements that unmanned aircraft operators are required to broadcast under Part 89 are considered publicly available information. The remote identification message elements broadcast directly from the unmanned can be received by anyone who has the appropriate equipment, such as a personal wireless device, that can receive broadcast messages.

Respondents: The collection of information through the broadcasting of message elements from a standard remote identification unmanned aircraft or remote identification broadcast module is entirely automatic. The collection uses automated, electronic, and related technological collection techniques. This framework makes it relatively simple and straightforward for individuals to comply with the broadcast requirements by operating unmanned aircraft that are standard remote identification unmanned aircraft or unmanned aircraft equipped with a remote identification broadcast module.

Frequency: Operators of unmanned aircraft with remote identification are required to broadcast the remote identification message elements addressed in this information collection on occasion (when the unmanned

aircraft with remote identification is operated in the airspace of the United States).

Estimated Average Burden per Response: To transmit remote identification message elements, each remote pilot is required to operate either a standard remote identification unmanned aircraft or unmanned aircraft equipped with a remote identification broadcast module. The collection of information through the broadcasting of the remote identification message elements is entirely automatic, therefore there is no average burden associated with the broadcast of the remote identification message elements.

Estimated Total Annual Burden: The collection of information through the broadcasting of the remote identification message elements is entirely automatic, therefore there is no annual burden associated with the broadcast of the remote identification message elements.

Issued in Washington, DC, on November 17, 2023.

Joseph Morra,

Manager, Emerging Technologies Division, AFS-700.

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DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB-2023-0005]

Proposed Information Collections; Comment Request (No. 91)

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 January 22, 2024.

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-2023-0005.

- **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 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-2023-0005. TTB has posted a link to that docket on its website at <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. 1513-0009

Title: Application to Establish and Operate Wine Premises and Wine Bond.

TTB Form Number: TTB F 5120.25, TTB F 5120.36.

Abstract: The Internal Revenue Code (IRC) at 26 U.S.C. 5351 through 5357 provides for the establishment of bonded wine cellars, bonded wineries, and taxpaid wine bottling houses and, to establish such wine premises, these IRC sections require the filing of applications and bonds. Under these authorities, TTB has issued TTB F 5120.25, Application to Establish and Operate Wine Premises, to collect information that TTB uses to determine the qualifications of anyone applying to establish a new wine premises. Proprietors of established wine premises also use TTB F 5120.25 to report subsequent changes to information such as location and ownership. Unless exempted by the IRC at 26 U.S.C. 5551(d), wine premises proprietors use TTB F 5120.36, Wine Bond, to file bond coverage with TTB. The bond may be secured through a surety company, or it may be secured with collateral (cash, Treasury Bonds or Treasury Notes).

Current Actions: There are no program changes to this information collection, and TTB is submitting for extension purposes only. As for adjustments, due to a change in agency estimates, TTB is decreasing the estimated number of annual respondents, total 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.

- *Number of Respondents:* 5,800.

- *Average Responses per Respondent:* 1 (one per year).
- *Number of Responses:* 5,800.
- *Average per-response Burden:* 0.97 hours.
- *Total Burden:* 5,626 hours.

OMB Control No. 1513-0015

Title: Brewer's Bond and Brewer's Bond Continuation Certificate; Brewer's Collateral Bond and Brewer's Bond Collateral Bond Continuation Certificate.

TTB Form Number: TTB F 5130.22, TTB F 5130.23, TTB F 5130.25 and TTB F 5130.27.

Abstract: In general, the IRC at 26 U.S.C. 5401(b) requires brewers to execute a bond before starting business, subject to regulations issued by the Secretary of the Treasury (the Secretary) and the exemptions for certain small brewers that are eligible to pay excise taxes on an annual or quarterly basis as provided under 26 U.S.C. 5551(d). Also under section 5401, brewers' bonds expire every four years, and a brewer must provide a new bond or a continuation certificate extending the terms of an existing bond. Additionally, under the IRC at 26 U.S.C. 7101 and subject to regulations prescribed by the Secretary, a brewer may furnish a surety bond under which a surety company guarantees payment of the proprietor's unpaid tax liabilities, or a brewer may submit other obligations, such as United States Treasury securities. Under those IRC authorities, the TTB regulations in 27 CFR part 25 require brewers to file a surety bond using TTB F 5130.22, Brewer's Bond, or a collateral bond backed by U.S. Treasury securities, notes, or cash using TTB F 5130.25, Brewer's Collateral Bond. To continue an existing bond, a brewer may furnish a surety bond continuation certificate using TTB F 5130.23 or a collateral bond continuation certificate using TTB F 5130.27, as appropriate. The collected information is necessary to document the required bonds.

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 estimated number of annual respondents and responses to this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

- *Number of Respondents:* 150.
- *Average Responses per Respondent:* 1 (one) per year.
- *Number of Responses:* 150.

- *Average per-response Burden:* 0.84.
- *Total Burden:* 126 hours.

OMB Control No. 1513-0017

Title: Drawback on Beer Exported.

TTB Form Number: TTB F 5130.6.

Abstract: Under the IRC at 26 U.S.C. 5055, brewers may receive drawback (refund) of the Federal excise tax paid on beer produced in the United States when such beer is subsequently exported or delivered for use as supplies on vessels and aircraft if proof of such action is provided as the Secretary may by regulation require. Under this authority, after taxpaid domestic beer is exported to a foreign country, delivered to the U.S. Armed Forces for export, delivered for use as supplies on vessels or aircraft, or transferred to a foreign trade zone for export, the TTB regulations allow the brewer or exporter to file a claim for drawback of the excise taxes paid on such beer using TTB F 5130.6. The required information is necessary as it provides documentation through which TTB can determine that beer for which export drawback is claimed is eligible for such drawback.

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 estimated number of annual respondents and responses to this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

- *Number of Respondents:* 725.
- *Average Responses per Respondent:* 20 per year.
- *Number of Responses:* 14,500.
- *Average per-response Burden:* 1 hour.
- *Total Burden:* 14,500 hours.

OMB Control No. 1513-0025

Title: Notice of Release of Tobacco Products, Cigarette Papers, or Cigarette Tubes.

TTB Form Number: TTB F 5200.11

Abstract: The IRC at 26 U.S.C. 5704 provides, among other things, that tobacco products and cigarette papers and tubes that have been imported or exported and then returned may be released from customs custody, without payment of tax, for delivery to an export warehouse proprietor or a manufacturer of tobacco products or cigarette papers and tubes, in accordance with regulations issued by the Secretary. Under that IRC authority, the TTB tobacco-related import regulations in 27 CFR part 41 require industry members

who do not file customs entries electronically to use TTB F 5200.11 to give notice of release of tobacco products, cigarette papers, or cigarette tubes. At importation, industry members, TTB, and customs bonded warehouse proprietors or government officials use TTB F 5200.11 to, respectively, request, authorize, and document the release of such products from customs custody, without payment of tax, to a manufacturer or export warehouse proprietor authorized to receive such articles. (The electronic submission of import data and notices of release to TTB through Customs and Border Protection systems is approved under OMB Number 1513–0064, Importer's Records and Reports.)

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.

- *Number of Respondents:* 10.
- *Average Responses per Respondent:* 6 (one) per year.
- *Number of Responses:* 60.
- *Average per-response Burden:* 0.25 hours.
- *Total Burden:* 15 hours.

OMB Control No. 1513–0032

Title: Inventory—Manufacturer of Tobacco Products or Processed Tobacco.

TTB Form Number: TTB F 5210.9.

Abstract: The IRC at 26 U.S.C. 5721 requires manufacturers of tobacco products and processed tobacco to complete an inventory at the commencement of business, the conclusion of business, and at any other time the Secretary by regulation prescribes. Under the IRC at 26 U.S.C. 5741, these manufacturers are also required to keep records and make them available for inspection in the manner the Secretary by regulation prescribes. Under these authorities, the TTB regulations in 27 CFR part 40 require manufacturers of tobacco products and processed tobacco to provide inventories on TTB F 5210.9 at the commencement of business, the conclusion of business, when changes in business ownership or factory location occur, and at any other time as directed by the appropriate TTB officer. The use of TTB F 5210.9 provides a uniform format for recording inventories. The collected information is necessary to ensure that manufacturers of tobacco products pay the appropriate amount of Federal excise tax, and that processed tobacco,

which is not subject to that tax, is not diverted to the illegal manufacture of otherwise taxable tobacco products.

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 and other for-profits.

- *Number of Respondents:* 100.
- *Average Responses per Respondent:* 1 (one) per year.
- *Number of Responses:* 100.
- *Average per-response Burden:* 5 hours.
- *Total Burden:* 500 hours.

OMB Control No. 1513–0036

Title: Signing Authority for Corporate and LLC Officials.

TTB Form Number: TTB F 5100.1.

Abstract: Under the IRC at 26 U.S.C. 6061, any return, statement, or other document required to be made under internal revenue laws or regulations “shall be signed in accordance with forms or regulations” prescribed by the Secretary. Under that section’s authority, TTB provides form TTB F 5100.1, which corporations and limited liability companies (LLCs) may use to identify the specific officials or employees, by name or by position title, authorized by their articles of incorporation, bylaws, or governing officials to act on behalf of, or sign documents for, the entity in TTB matters. This information collection allows TTB to identify the corporate and LLC officials or employees authorized to act on an entity’s behalf in TTB matters.

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 estimated number of annual respondents, responses, and burden hours associated with this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

- *Number of Respondents:* 2,150.
- *Average Responses per Respondent:* 1 per year.
- *Number of Responses:* 2,150.
- *Average per-response Burden:* 11.47 minutes.
- *Total Burden:* 411 hours.

OMB Control No. 1513–0037

Title: Withdrawal of Spirits, Specially Denatured Spirits, or Wines for Exportation.

TTB Form Number: TTB F 5100.11.

Abstract: The IRC at 26 U.S.C. 5066, 5214, and 5362 provides that distilled spirits, denatured spirits, and wines may be withdrawn from bonded premises, without payment of excise tax, for export, for transfer to a foreign trade zone or a customs bonded warehouse, or for use as supplies on certain vessels or aircraft, subject to regulations prescribed by the Secretary. Under those IRC authorities, the TTB alcohol export regulations in 27 CFR part 28 require exporters to use TTB F 5100.11 to report and document removals of distilled spirits, denatured spirits, and wines, without payment of tax, for export purposes. Those purposes include direct export to a foreign country or United States armed forces stationed overseas; transfer to a foreign trade zone, a customs manufacturing bonded warehouse, or a customs bonded warehouse for subsequent export; or for use as supplies on international vessels or aircraft. The collected information is necessary as it allows TTB to determine that exporters of spirits and wines withdrawn without payment of tax possess the appropriate bond coverage, and the form provides certification that the products in question were, in fact, exported or laden and not diverted into domestic commerce, which would make the products subject to tax.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

- *Number of Respondents:* 370.
- *Average Responses per Respondent:* 20.
- *Number of Responses:* 7,400.
- *Average per-response Burden:* 0.5 hour (30 minutes).
- *Total Burden:* 3,700 hours.

OMB Control No. 1513–0038

Title: Application for Transfer of Spirits and/or Denatured Spirits in Bond.

TTB Form Number: TTB F 5100.16.

Abstract: Under the IRC at 26 U.S.C. 5005(c), when a proprietor of a distilled spirits plant (DSP) or an alcohol fuel plant (AFP, a type of DSP) desires to have spirits or denatured spirits transferred to its plant from another domestic plant, the proprietor must

make an application to receive such spirits in bond. Under that IRC authority, the TTB regulations in 27 CFR part 19 require the receiving proprietor to file an application for the transfer on TTB F 5100.16, Application for Transfer of Spirits and/or Denatured Spirits in Bond. TTB must approve the application before the transfer may occur. The collected information is necessary to ensure that the receiving plant has adequate bond coverage, as required.

Current Actions: There are no program changes to this information collection, and TTB is submitting for extension purposes only. As for adjustments, due to a change in agency estimates resulting from continued growth in the number of DSPs in the United States, TTB is increasing the estimated number of annual respondents, total 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.

- *Number of Respondents:* 505.
- *Average Responses per Respondent:* 6 per year.
- *Number of Responses:* 3,030.
- *Average per-response Burden:* 0.152 hours.
- *Total Burden:* 461 hours.

OMB Control No. 1513-0044

Title: Distilled Spirits Plants—Notices of Alternations and Changes in Production Status, and Alternating Premises Records.

Abstract: Under the IRC at 26 U.S.C. 5178(a), a DSP is a delineated place on which only certain authorized activities may be conducted. However, under section 5178(b), the Secretary may authorize other businesses on a DSP's premises upon application under certain circumstances. Also, under the IRC at 26 U.S.C. 5221, DSP proprietors are required to give written notification, in the form and manner prescribed by regulation, when they begin, suspend, or resume production of spirits. In addition, the IRC at 26 U.S.C. 5555 requires those liable for any tax imposed by chapter 51 of the IRC to keep such records, submit such returns and statements, and comply with such rules and regulations as the Secretary may prescribe. Under these authorities, TTB has issued regulations in 27 CFR part 19 requiring DSP proprietors to provide written notification regarding alternations of DSPs between proprietors or for customs purposes, and regarding changes to the production status of spirits. TTB also has issued

regulations requiring DSP proprietors to keep alternating premises records when alternating operations at DSPs, including with an adjacent bonded wine cellar, taxpaid wine bottling house or brewery, as a manufacturer of eligible flavors, or as general premises. The collected information is necessary to ensure compliance with the statutory provisions regarding authorized activities and the applicable Federal excise tax.

Current Actions: There are no program changes to this information collection, and TTB is submitting for extension purposes only. As for adjustments, TTB is increasing the estimated number of annual respondents, total 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.

- *Number of Respondents:* 1,560.
- *Average Responses per Respondent:* 5 per year.
- *Number of Responses:* 7,800.
- *Average per-response Burden:* 0.5 hours (30 minutes).
- *Total Burden:* 3,900 hours.

OMB Control No. 1513-0048

Title: Registrations and Miscellaneous Requests and Notices for Distilled Spirits Plants; Distilled Spirits Related Requests and Notices.

TTB Form Number: TTB F 5110.41.

Abstract: The IRC at 26 U.S.C. 5171 and 5172, provides that an application to register a DSP must be made in conformity with regulations issued by the Secretary, while 26 U.S.C. 5201 requires DSPs to operate in conformity with such regulations. The IRC at 26 U.S.C. 5312 also authorizes the Secretary to issue regulations regarding the use of distilled spirits by certain educational and scientific institutions for experimental or research use, and that section authorizes the establishment and regulation of experimental DSPs. Under those authorities, the TTB regulations in 27 CFR part 19 prescribe the use of TTB F 5110.41 to register a DSP or to make certain amendments to an existing DSP registration. The TTB regulations in part 19 also require DSP operators to submit various miscellaneous notices or requests to vary their operations from the requirements of that part. In addition, the regulations in part 19 require persons who are neither registered DSPs nor applicants for registration to submit applications or notices related to certain distilled spirits activities, such as the establishment of

an experimental DSP or the use of spirits for research purposes. The required information assists TTB in determining a person's eligibility to establish and operate a DSP, whether a variance from TTB's regulatory requirements should be approved, and whether entities that are not DSPs are eligible to engage in certain distilled spirits-related activities.

Current Actions: There are no program changes to this information collection, and TTB is submitting for extension purposes only. As for adjustments, TTB is increasing the estimated number of annual respondents, total 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.

- *Number of Respondents:* 4,600.
- *Average Responses per Respondent:* 1.1944 per year.
- *Number of Responses:* 5,495.
- *Average per-response Burden:* 1.7047 hours.
- *Total Burden:* 9,367 hours.

OMB Control No. 1513-0050

Title: Tax Deferral Bond—Distilled Spirits (Puerto Rico).

TTB Form Number: TTB F 5110.50.

Abstract: Under the IRC at 26 U.S.C. 7652, beverage distilled spirits, as well as nonbeverage products containing spirits subject to tax, produced in Puerto Rico and brought into the United States, are subject to a tax equal to that imposed by the IRC on domestically produced spirits. That section also authorizes the Secretary to prescribe regulations regarding the mode and time for the collection of such taxes. In addition, the IRC at 26 U.S.C. 7101 and 7102 authorizes the Secretary to issue regulations regarding bonds required under the IRC or its related regulations. Under those IRC authorities, the TTB regulations in 27 CFR part 26 allow respondents who ship taxable distilled spirits products produced in Puerto Rico to the United States to either pay the required tax prior to shipment or to file a bond to defer payment of the tax due until the submission of the respondent's next excise tax return. The regulations require those who elect to defer tax payment on such shipments to file a bond on TTB F 5110.50 to guarantee payment of the taxes due in case of default. The information collected administers these statutory provisions.

Current Actions: There are no program changes or adjustments to this

information collection, and TTB is submitting for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

- *Number of Respondents:* 10.
- *Average Responses per Respondent:* 1 (1 per year).
- *Number of Responses:* 10.
- *Average per-response Burden:* 1 hour.
- *Total Burden:* 10 hours.

OMB Control No. 1513-0053

Title: Report of Wine Premises Operations.

TTB Form Number: TTB F 5120.17.

Abstract: The IRC at 26 U.S.C. 5367 authorizes the Secretary to issue regulations requiring the keeping of records and the filing of returns related to wine cellar and bottling house operations. Section 5555 of the IRC also generally requires any person liable for tax under chapter 51 of the IRC to keep records, provide statements, and make returns as the Secretary prescribes by regulation. Under those IRC authorities, the TTB wine regulations in 27 CFR part 24 require wine premises proprietors to file periodic operations reports on form TTB F 5120.17. TTB uses the collected information to verify excise tax liabilities and ensure that respondents operate wine premises in accordance with applicable Federal law and regulations. TTB also uses this report to collect raw data on wine premises activity for its generalized monthly statistical report on wine operations, which TTB makes public on its website.

Current Actions: There are no program changes to this information collection, and TTB is submitting for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the estimated number of annual respondents, total 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.

- *Number of Respondents:* 17,000.
- *Average Responses per Respondent:* 4.34 per year.
- *Number of Responses:* 74,460.
- *Average per-response Burden:* 1.10 hours.
- *Total Burden:* 81,906 hours.

OMB Control No. 1513-0064

Title: Importer's Records and Reports.

TTB REC Number: TTB REC 5170/1.

Abstract: Pursuant to chapters 51 and 52 of the IRC and the Federal Alcohol

Administration Act (FAA Act, 27 U.S.C. 201 *et seq.*), TTB regulates, among other things, the importation of alcohol and tobacco products. Under those statutory authorities, TTB has issued regulations in 27 CFR requiring importers of alcohol and tobacco products to provide certain information regarding their permits, the products imported, and the taxes paid on those products or, for products released from customs custody without payment of tax, the transfer of such products to a bonded facility. TTB also uses the collected information to ensure that imported alcohol beverage labels comply with FAA Act labeling requirements. Under this information collection, importers generally submit the required information electronically through Customs and Border Protection's interface during the import entry process, and the required information is then transmitted to TTB. In addition, importers may submit letterhead applications to TTB to request variances from established regulatory provisions. The collected import and letterhead variance information is necessary to ensure that importers comply with Federal laws and regulations regarding alcohol and tobacco products or that TTB can authorize alternatives that are not contrary to law and are consistent with the intent of existing requirements.

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

Type of Review: Extension of a currently approved collection.

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

- *Number of Respondents:* 10,550.
- *Average Responses per Respondent:* 6 per year.
- *Number of Responses:* 63,300.
- *Average per-response Burden:* 0.33 hours (20 minutes).
- *Total Burden:* 21,100 hours.

OMB Control No. 1513-0083

Title: Excise Tax Return.

TTB Form Number: TTB F 5000.24.

Abstract: Under the IRC at 26 U.S.C. 5061(a) and 5703(b), the Federal alcohol and tobacco excise taxes imposed by the IRC are collected on the basis of a return, containing such information as the Secretary requires by regulation. Under those IRC authorities, the TTB regulations require such excise taxpayers, other than those in Puerto Rico, report their alcohol or tobacco excise tax liability using TTB F 5000.24, Excise Tax Return. Tobacco taxpayers and large alcohol producers file their returns and pay their excise taxes on a semi-monthly basis, while certain small

alcohol producers file returns and pay taxes on a quarterly or annual basis, depending on certain circumstances. The collected information is necessary to establish a taxpayer's identity, the amount and type of taxes due, and the amount of the payment made.

Current Actions: There are no program changes to this information collection, and TTB is submitting for extension purposes only. As for adjustments, due to a change in agency estimates, TTB is increasing the estimated number of annual respondents, total 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.

- *Number of Respondents:* 20,382.
- *Average Responses per Respondent:* 6.2.
- *Number of Responses:* 126,370.
- *Average per-response Burden:* 0.75 hours (45 minutes).
- *Total Burden:* 94,775.5 hours.

OMB Control No. 1513-0092

Title: Marks on Wine Containers.

TTB REC Number: TTB REC 5120/3.

Abstract: The IRC at 26 U.S.C. 5041 imposes a per gallon Federal excise tax of varying rates on six classes of wine—three classes of still wines (based on alcohol content), two classes of effervescent wines, and one class of hard cider. Under the authority of the IRC at 26 U.S.C. 5368, 5388, and 5662, the TTB regulations in 27 CFR part 24, Wine, require wine premises proprietors to correctly identify wines kept on or removed from their premises by placing certain marks, labels, or other information on all production, storage, and consumer containers of wine. Because of the varying excise tax rates on wines, and because different tax classes of wine may be produced at the same premises, the required information is necessary to ensure that wines are correctly identified for excise tax purposes. However, the placement of identifying information on wine containers is a usual and customary business practice carried out by wine premises proprietors, regardless of any regulatory requirement to do so, in order to track their wine production and inventory and, ultimately, identify the products for the consumer.

Current Actions: There are no program changes to this information collection, and TTB is submitting for extension purposes only. As for adjustments, due to a change in agency estimates, TTB is increasing the estimated number of annual

respondents and total responses associated with this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

- *Number of Respondents:* 17,000.
- *Average Responses per Respondent:* 1 (once per year).

- *Number of Responses:* 17,000.
- *Average per-response and Total Burden:* None. This information collection consists of usual and customary marks and labels on wine containers placed by respondents during the normal course of business, regardless of any regulatory requirement to do so. As such, under the Office of Management and Budget (OMB) regulations at 5 CFR 1320.3(b)(2), this information collection imposes no additional burden on respondents.

OMB Control No. 1513-0113

Title: Special Tax “Renewal” Registration and Return/Special Tax Location Registration Listing.

TTB Form Number: TTB F 5630.5R.

Abstract: The IRC at 26 U.S.C. 5731 and 5732 requires manufacturers of tobacco products, manufacturers of cigarette papers and tubes, and export warehouse proprietors to pay an annual special (occupational) tax (SOT) for each such premises that they operate, on the basis of a return and under regulations issued by the Secretary. TTB annually sends a SOT return and premises registration form, TTB F 5630.5R, with pre-populated premises data to tobacco industry members that have previously paid special tax. TTB’s use of TTB F 5630.5R facilitates the registration of premises subject to SOT and the timely payment of that tax by businesses subject to it.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

- *Number of Respondents:* 220.
- *Average Responses per Respondent:* 1 (one) per year.
- *Number of Responses:* 220.
- *Average per-response Burden:* 0.25 hours (15 minutes).
- *Total Burden:* 55 hours.

OMB Control No. 1513-0115

Title: Usual and Customary Business Records Relating to Wine.

TTB REC Number: TTB REC 5120/1.

Abstract: Under the authority of the IRC at 26 U.S.C. 5362, 5367, 5369, 5370,

and 5555, the TTB regulations require wineries, taxpaid wine bottling houses, and vinegar plants to keep certain usual and customary business records. These records include purchase and sales invoices, and internal records related to their production and processing of wine, and their packaging, storage, and shipping operations. TTB routinely inspects these records to verify proper payment of Federal wine excise taxes, and to ensure that proprietors produce, package, store, ship, and transfer wine in compliance with the applicable Federal statutory and regulatory requirements.

Current Actions: There are no program changes to this information collection, and TTB is submitting for extension purposes only. As for adjustments, due to a change in agency estimates, TTB is increasing the estimated number of annual respondents, total 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.

- *Number of Respondents:* 17,000.
- *Average Responses per Respondent:* 1 (one) per year.

- *Number of Responses:* 17,000.
- *Average per-response and Total Burden:* None. This information collection consists of usual and customary business records kept by wine industry members during the normal course of business, regardless of any regulatory requirement to do so. As such, under the Office of Management and Budget (OMB) regulations at 5 CFR 1320.3(b)(2), this information collection imposes no additional burden on respondents.

OMB Control No. 1513-0123

Title: Application, Permit, and Report—Wine and Beer (Puerto Rico); and Application, Permit and Report—Distilled Spirits Products (Puerto Rico).
TTB Form Number: TTB F 5110.21, F 5110.51.

Abstract: In general, under the IRC at 26 U.S.C. 7652, merchandise manufactured in Puerto Rico and shipped to the United States for consumption or sale is subject to a tax equal to the internal revenue tax imposed in the United States upon like articles of merchandise of domestic manufacture. That section also authorizes the Secretary to issue regulations regarding the collection of such taxes, which, as provided in that section, are largely transferred to the treasury of Puerto Rico. Under that IRC authority, the TTB regulations in 27

CFR part 26 require persons who intend to ship alcohol products produced in Puerto Rico to the United States for consumption or sale to file an application and permit to compute the tax on, tax-pay, and withdraw those products for shipment. As such, the TTB regulations prescribe the use of TTB F 5100.21 for beer or wine products, and TTB F 5110.51 for distilled spirits products. In cases where the respondent makes the shipment taxpaid, TTB uses the required information to verify that the respondent has paid the correct amount of tax. In cases where the respondent is eligible to defer the tax payment, TTB uses the information to ensure that the respondent’s bond coverage is adequate to cover the taxes due. If necessary, TTB also uses the collected information to enforce collection of any Federal excise tax owed on such shipments.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

- *Number of Respondents:* 35.
- *Average Responses per Respondent:* 1 (one) per year.

- *Number of Responses:* 35.
- *Average per-response Burden:* 1 hour.

- *Total Burden:* 35 hours.

OMB Control No. 1513-0125

Title: Distilled Spirits Bond.

TTB Form Number: TTB F 5110.56.

Abstract: The IRC at 26 U.S.C. 5173 and 5181 requires DSPs and AFPs, respectively, to furnish a bond, unless exempted from doing so under the IRC at 26 U.S.C. 5551(d) or 5181(c)(3). Under those IRC authorities, the TTB regulations in 27 CFR part 19 require proprietors of such plants that are required to submit a bond to use TTB F 5110.56 to file with TTB either a surety bond or a collateral bond using cash or U.S. securities. Using that same form, proprietors also may withdraw coverage for one or more plants, and DSP proprietors may provide operations coverage for adjacent wine cellars. The collected information is necessary to implement the statutory provisions and ensure payment of delinquent Federal alcohol excise tax liabilities.

Current Actions: There are no program changes to this information collection, and TTB is submitting for extension purposes only. As for adjustments, due to a change in agency estimates resulting from continued growth in the number of DSPs in the

United States, TTB is increasing the estimated number of annual respondents, total 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.

- *Number of Respondents:* 400.
- *Average Responses per Respondent:* 1 (one) per year.
- *Number of Responses:* 400.
- *Average per-response Burden:* 1 hour.
- *Total Burden:* 400 hours.

OMB Control No. 1513-0128

Title: Records to Support Tax Free and Tax Overpayment Sales of Firearms and Ammunition.

TTB Form Number: TTB F 5600.33, TTB F 5600.34, TTB F 5600.35, TTB F 5600.36, TTB F 5600.37.

Abstract: The Internal Revenue Code (IRC) at 26 U.S.C. 4181 imposes a tax on

the sale of firearms and ammunition. However, under the IRC at 26 U.S.C. 4221(a), certain sales may be made tax-free, including sales made for further manufacture, export, or use as supplies on vessels or aircraft, and sales made to a State or local government or to a nonprofit education organization for their exclusive use. In addition, for such sales where the tax has been paid, the tax is considered an overpayment subject to credit or refund under the IRC at 26 U.S.C. 6416(b)(2) and (3). The TTB regulations in 27 CFR part 53 prescribe that those otherwise subject to this tax must maintain records, including statements or certificates containing specified information, documenting the tax-free or tax-overpaid nature of such sales. Respondents may use commercial records or self-generated supporting statement or certificates, or, for certain transactions, respondents may use TTB-provided forms, which, when completed, document the required

supporting information. The required supporting information is maintained by respondents at their business premises, and TTB may examine these records during audits.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

- *Number of Respondents:* 3,500.
- *Average Responses per Respondent:* 12 (once per month).
- *Number of Responses:* 42,000.
- *Average per-response Burden:* 0.375 hours (22.5 minutes).
- *Total Burden:* 15,750 hours.

Dated: November 16, 2023.

Amy R. Greenberg,

Director, Regulations and Rulings Division.

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