

Current Actions: There are no changes to the burden previously approved by OMB.

Type of Review: Extension of a previously approved collection.

Affected Public: Individuals or households, Business or other for-profit groups, Not-for-profit institutions, Farms, Federal Government, State, Local, or Tribal Governments.

Estimated Number of Responses: 150.

Estimated Time per Respondent: 4 hours.

Estimated Total Annual Burden Hours: 613.

24. Title: *Certificate of Foreign Contracting Party Receiving Federal Procurement Payments.*

OMB Number: 1545–2263.

Form Project Number: Form W–14.

Abstract: Form W–14 is completed by foreign contracting parties and is used to claim an exemption from withholding, in whole or in part, from the 2% tax imposed by section 5000C. Section 5000C imposes a 2% tax on the gross amount of specified Federal procurement payments that foreign persons receive pursuant to certain contracts with the U.S. Government. Form W–14 is completed by foreign contracting parties and is used to claim an exemption from withholding, in whole or in part, from the 2% tax. Form W–14 is provided to the government department or agency that is a party to the contract.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, Federal Government.

Estimated Number of Responses: 2,000.

Estimated Time per Respondent: 5 hrs., 55 min.

Estimated Total Annual Burden Hours: 11,840.

25. Title: *Application for Security Summit Membership.*

OMB Number: 1545–2295.

Form Number: Form 15320.

Abstract: The IRS has joined with representatives of the software industry, tax preparation firms, payroll and tax financial product processors and state tax administrators to combat identity theft refund fraud to protect the nation's taxpayers. The Security Summit consists of IRS, state tax agencies and the tax community, including tax preparation firms, software developers, payroll and tax financial product processors, tax professional organizations and financial institutions. Applicants use Form 15320 to apply for membership.

Current Actions: There is no change to the existing collection.

Type of Review: Extension of a currently approved collection.

Affected Public: State, Local, and Tribal Governments, and business or other for-profit organizations.

Estimated Number of Responses: 62.

Estimated Time per Respondent: 5 minutes.

Estimated Total Annual Burden Hours: 5.

26. Title: *Wage and Investment Strategies and Solutions Behavioral Laboratory Customer Surveys and Support.*

OMB Number: 1545–2274.

Regulatory Number: N/A.

Abstract: As outlined in the Internal Revenue Service (IRS) Strategic Plan, the Agency is working towards allocating IRS resources strategically to address the evolving scope and increasing complexity of tax administration. In order to do this, IRS must realize their operational efficiencies and effectively manage costs by improving enterprise-wide resource allocation and streamlining processes using feedback from various behavioral research techniques. To assist the Agency is accomplishing the goal outlined in the Strategic Plan, the Wage and Investment Division continuously maintains a “customer-first” focus through routinely soliciting information concerning the needs and characteristics of its customers and implementing programs based on the information received. W&I Strategies and Solutions (WISS), is developing the implementation of a Behavioral Laboratory to identify, plan and deliver business improvement processes that support fulfillment of the IRS strategic goals. The collection of information through the Behavioral Laboratory is necessary to enable the Agency to garner customer and stakeholder feedback in an efficient, timely manner, in accordance with the commitment to improving taxpayer service delivery. Improving agency programs requires ongoing assessment of service delivery. WISS, through the Behavioral Laboratory, will collect, analyze, and interpret information gathered through this generic clearance to identify strengths and weaknesses of current services and make improvements in service delivery based on feedback provided by taxpayers and employees of the Internal Revenue Service.

Current Actions: The IRS will be revising and replacing various surveys. The survey scope is expanded to include burden for surveys associated with all taxpayer segments. This effort represents a continuation of the IRS's strategy to gather taxpayer burden data for all types of tax returns and

information reporting documents in order to support Wage and Investment's OMB Improvement Strategy to transition burden estimates for all taxpayers to the preferred RAAS burden estimation methodology. These surveys will allow RAAS to update and validate the IRS Taxpayer Burden Model which will be used to provide estimates for consolidated taxpayer segments, like what is currently done for OMB numbers 1545–0074, 1545–0123, and 1545–0047.

Type of Review: Extension of a currently approved collection.

Affected Public: Individual, Business, or other for-profit organizations.

Estimated Number of Respondents: 150,000.

Estimated Time per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 150,000 hours.

27. Title: *Clean Hydrogen Production Credit.*

OMB Number: 1545–New.

Form Project Number: Form 7210.

Abstract: Section 13204 of the Inflation Reduction Act of 2022 (IRA 2022), Public Law 117–169, created the new clean hydrogen production credit in new Internal Revenue Code section 45V. For 2023 and subsequent years, new Form 7210 will be used to claim the credit. The clean hydrogen production credit provides a per-kilogram (kg) credit for qualified clean hydrogen produced at a qualified clean hydrogen facility. This form is attached to 2023 tax returns.

Current Actions: This is a request for new OMB approval.

Type of Review: New Form.

Affected Public: Business or other for-profit organizations.

Estimated Number of Responses: 50.

Estimated Time per Respondent: 5.47 hours.

Estimated Total Annual Burden Hours: 274.

Authority: 44 U.S.C. 3501 *et seq.*

Melody Braswell,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Alcohol and Tobacco Tax and Trade Bureau Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice of Information Collection; request for comment.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before March 1, 2024 to be assured of consideration.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting “Currently under 30-day Review—Open for Public Comments” or by using the search function.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Spencer W. Clark by emailing PRA@treasury.gov, calling (202) 927–5331, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Alcohol and Tobacco Tax and Trade Bureau (TTB)

1. *Title:* Application to Establish and Operate Wine Premises and Wine Bond.
OMB Control Number: 1513–0009.

Type of Review: Extension without change of a currently approved collection.

Description: 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 as required by regulations issued by the Secretary of the Treasury. Under those IRC authorities, the Alcohol and Tobacco Tax and Trade Bureau (TTB) has issued TTB F 5120.25, Application to Establish and Operate Wine Premises, to collect information that it uses to determine the qualifications under the IRC of an applicant applying to establish and operate a new wine premises. Proprietors of established wine premises also use TTB F 5120.25 to report changes to certain required information such as location and ownership. Wine premises proprietors use TTB F 5120.36, Wine Bond, to file bond coverage with TTB, unless they are exempt from the

bond requirement as described in the IRC at 26 U.S.C. 5551(d). The bond may be secured through a surety company, or it may be secured with collateral (Treasury securities or notes or by cash). The required bond protects the revenue by ensuring payment of delinquent Federal wine excise tax liabilities.

Form: TTB F 5120.25, 5120.36 and 5120.36w.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 5,800.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 5,800.

Estimated Time per Response: 58 minutes.

Estimated Total Annual Burden Hours: 5,600.

2. *Title:* Brewer’s Bond and Brewer’s Bond Continuation Certificate; Brewer’s Collateral Bond and Brewer’s Collateral Bond Continuation Certificate.

OMB Control Number: 1513–0015.

Type of Review: Extension without change of a currently approved collection.

Description: In general, the Internal Revenue Code (IRC) at 26 U.S.C. 5401(b) requires brewers to execute a bond before starting business, subject to 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) and to regulations issued by the Secretary of the Treasury. Also under that section, brewer’s 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 a collateral bond backed by United States Treasury securities or notes. 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 protect the revenue as the required bonds ensure payment of any delinquent excise tax liabilities.

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

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 150.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 150.

Estimated Time per Response: 54 minutes.

Estimated Total Annual Burden Hours: 134.

3. *Title:* Drawback on Beer Exported.
OMB Control Number: 1513–0017.

Type of Review: Extension without change of a currently approved collection.

Description: Under the IRC at 26 U.S.C. 5051, all beer produced in or imported into the United States is subject to Federal excise tax, but, under 26 U.S.C. 5053(a), beer exported from the United States is not subject to that tax. As such, under the IRC at 26 U.S.C. 5055, brewers may receive drawback (refund) of the excise tax paid on domestically produced beer when it is subsequently exported or delivered for use as supplies on certain vessels or aircraft if the brewer provides proof of such action as the Secretary requires by regulation. Under the authority of 26 U.S.C. 5055, the TTB regulations in 27 CFR part 28 allow the brewer or their agent to file a claim for drawback (refund) of the excise taxes paid on beer when the beer is exported to a foreign country, delivered to the U.S. Armed Forces for export, delivered for use as supplies on certain vessels or aircraft, or transferred to a foreign trade zone for export. The regulations require such export drawback claims to be made on form TTB F 5130.6. The collected information is necessary to protect the revenue as it allows TTB to verify the accuracy of export drawback claims for beer, which prevents payment of incorrect and fraudulent export drawback claims.

Form: TTB F 5130.6.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 725.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 8,700.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 8,700.

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

OMB Control Number: 1513–0025.

Type of Review: Extension without change of a currently approved collection.

Description: The Internal Revenue Code (IRC) at 26 U.S.C. 5704(c) provides for the release of imported tobacco products and cigarette papers and tubes 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, while the IRC at 26 U.S.C. 5704(d) provides that tobacco products and cigarette papers and tubes previously exported and then returned to customs custody may be released, without payment of tax, to their original manufacturer or an authorized export warehouse proprietor. In addition, the IRC at 26 U.S.C. 5741 requires manufactures of tobacco products, processed tobacco, or cigarette papers and tubes, importers, and export warehouse proprietors to keep records as the Secretary prescribes by regulation. Under those IRC sections, all such releases and records must be made in accordance with regulations issued by the Secretary of the Treasury. Therefore, under those IRC authorities, 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 from customs custody. At importation or return, 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.*)

Form: TTB F 5200.11.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 10.

Frequency of Response: On occasion.
Estimated Total Number of Annual Responses: 60.

Estimated Time per Response: 15 minutes.

Estimated Total Annual Burden Hours: 15.

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

OMB Control Number: 1513–0032.

Type of Review: Extension without change of a currently approved collection.

Description: The Internal Revenue Code (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 of the Treasury prescribes by regulation. Under the IRC at 26 U.S.C. 5741, such manufacturers are also required to keep records and make them available for inspection in the manner the Secretary prescribes by regulation. 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 TTB directs. The use of TTB F 5210.9 provides a uniform format for recording those inventories. The collected information is necessary to protect the revenue as it allows TTB 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.

Form: TTB F 5210.9.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 100.

Frequency of Response: On occasion.
Estimated Total Number of Annual Responses: 100.

Estimated Time per Response: 5 hours.

Estimated Total Annual Burden Hours: 500.

6. Title: Signing Authority for Corporate and LLC Officials.

OMB Control Number: 1513–0036.

Type of Review: Extension without change of a currently approved collection.

Description: Under the Internal Revenue Code (IRC) at 26 U.S.C. 6061, any return, statement, or other document required to be submitted under internal revenue laws or regulations “shall be signed in accordance with forms or regulations” prescribed by the Secretary of the Treasury. 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 voluntary information collection allows TTB to identify the corporate and LLC officials or

employees authorized to act on an entity’s behalf in TTB matters.

Form: TTB F 5100.1.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 2,150.

Frequency of Response: On occasion.
Estimated Total Number of Annual Responses: 2,150.

Estimated Time per Response: 12 minutes.

Estimated Total Annual Burden Hours: 411.

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

OMB Control Number: 1513–0037.

Type of Review: Extension without change of a currently approved collection.

Description: The Internal Revenue Code (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 Federal alcohol 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. These IRC sections also state that such withdrawals are subject to regulations prescribed by the Secretary of the Treasury. 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 to protect the revenue as the information provided on TTB F 5100.11 allows TTB to determine that exporters of spirits and wines withdrawn without payment of tax possess the appropriate bond coverage for any resulting excise tax liabilities, and the form provides certification that the untaxed products in question were, in fact, exported, transferred, or laden on a qualified vessel or aircraft and not diverted into domestic commerce, which is subject to tax.

Form: TTB F 5100.11.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 370.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 7,400.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 3,700.

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

OMB Control Number: 1513–0038.

Type of Review: Extension without change of a currently approved collection.

Description: Under provisions of the Internal Revenue Code (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 distilled spirits or denatured spirits transferred to its plant from another domestic DSP, the receiving proprietor must make an application to receive such spirits in bond as the excise tax liability for the transferred spirits passes to the receiving DSP during transit. Under that IRC authority, the TTB regulations in 27 CFR part 19 require the receiving DSP 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 protect the revenue as it allows TTB to ensure that the receiving plant has adequate bond coverage to cover the excise taxes attached to the transferred spirits or, for certain small alcohol excise taxpayers, is exempt from such bond coverage.

Form: TTB F 5100.16.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 505.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 3,030.

Estimated Time per Response: 7 minutes.

Estimated Total Annual Burden Hours: 366.

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

OMB Control Number: 1513–0044.

Type of Review: Extension without change of a currently approved collection.

Description: Under the Internal Revenue Code (IRC) at 26 U.S.C. 5178(a), a distilled spirits plant (DSP) is a delineated place on which only certain authorized activities may be conducted. However, under section 5178(b), the Secretary of the Treasury (the Secretary) may authorize other

businesses on a DSP's premises under certain circumstances upon application. Also, under the IRC at 26 U.S.C. 5221, DSP proprietors are required give written notification, in the form and manner as the Secretary prescribes 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 by regulation. Under those IRC 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 distilled 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, a manufacturer of eligible flavors, or a general premises.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 1,560.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 7,800.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 3,900.

10. *Title:* Registrations and Miscellaneous Requests and Notices for Distilled Spirits Plants; Distilled Spirits Related Requests and Notices for Non-Distilled Spirits Plants.

OMB Control Number: 1513–0048.

Type of Review: Extension without change of a currently approved collection.

Description: The Internal Revenue Code (IRC), at 26 U.S.C. 5171 and 5172, provides that an application to register a distilled spirits plant (DSP) must be made in conformity with regulations issued by the Secretary of the Treasury, 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 letterhead requests or notices to vary their operations from the requirements of part 19 or to request approval or provide notification of certain changes in DSP activities. In addition, those regulations 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 is necessary to protect the revenue as it assists TTB in determining a person's eligibility to establish and operate a DSP under the IRC, whether a variance from TTB's regulatory requirements or certain activities at a DSP should be approved, and whether non-DSP entities are eligible to engage in certain distilled spirits-related activities.

Form: TTB F 5110.41.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 7,550.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 7,550.

Estimated Time per Response: 1 hour 16 minutes.

Estimated Total Annual Burden Hours: 9,593.

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

OMB Control Number: 1513–0050.

Type of Review: Extension without change of a currently approved collection.

Description: Under the Internal Revenue Code (IRC) at 26 U.S.C. 7652, beverage distilled spirits and 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 of the Treasury (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. Those regulations require respondents 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. As such, the required information is necessary to protect the revenue.

Form: TTB F 5110.50.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 10.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 10.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 10.

12. Title: Report of Wine Premises Operations.

OMB Control Number: 1513–0053.

Type of Review: Extension without change of a currently approved collection.

Description: The Internal Revenue Code (IRC) at 26 U.S.C. 5367 authorizes the Secretary of the Treasury 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 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 wine excise tax liabilities, ensure that respondents operate wine premises in accordance with applicable Federal law and regulations, and collect raw data for generalized monthly statistical reports on wine operations published on the TTB website.

Form: TTB F 5120.17sm.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 17,000.

Frequency of Response: Monthly, Quarterly, Annually.

Estimated Total Number of Annual Responses: 64,920.

Estimated Time per Response: 1 hour 6 minutes.

Estimated Total Annual Burden Hours: 71,412.

13. Title: Excise Tax Return.

OMB Control Number: 1513–0083.

Type of Review: Extension without change of a currently approved collection.

Description: Under the Internal Revenue Code (IRC) at 26 U.S.C. 5061

and 5703, the Federal alcohol and tobacco excise taxes imposed by chapters 51 and 52 of the IRC are collected on the basis of a return, containing such information and submitted as the Secretary of the Treasury requires by regulation. Under those IRC sections, respondents file such returns on a semi-monthly basis, except for certain small alcohol excise taxpayers that may pay on a quarterly or annual basis depending on certain circumstances. Under those IRC authorities, the TTB regulations in 27 CFR chapter I require alcohol and tobacco excise taxpayers, other than those in Puerto Rico, to report their tax liability using TTB F 5000.24, Excise Tax Return. The collected information is necessary to protect the revenue as it allows TTB to establish a taxpayer's identity, the amount and type of excise taxes due, and the amount of payments made.

Form: TTB F 5000.24.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 20,400.

Frequency of Response: Monthly, Quarterly, Annually.

Estimated Total Number of Annual Responses: 126,480.

Estimated Time per Response: 45 minutes.

Estimated Total Annual Burden Hours: 94,860.

14. Title: Marks on Wine Containers.

OMB Control Number: 1513–0092.

Type of Review: Extension without change of a currently approved collection.

Description: The Internal Revenue Code (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 protect the revenue as it ensures 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 inform the public of the content of their products. As a usual and customary business practice, per the OMB regulations at 5 CFR 1320.3(b)(2), this information collection places no annual burden on respondents.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 17,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 17,000.

Estimated Time per Response: None, as this is customary and usual business practice.

Estimated Total Annual Burden Hours: 0.

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

OMB Control Number: 1513–0113.

Type of Review: Extension without change of a currently approved collection.

Description: The Internal Revenue Code (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 of the Treasury. As a service to tobacco industry members, 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 SOT. TTB's use of TTB F 5630.5R protects the revenue by facilitating the registration of premises subject to SOT and the timely payment of that tax by businesses subject to it. The information collected on that form is essential to TTB's collecting, processing, and accounting for the SOT imposed on tobacco industry members by the IRC.

Form: TTB F 5630.5R.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 220.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 220.

Estimated Time per Response: 15 minutes.

Estimated Total Annual Burden Hours: 55.

16. Title: Usual and Customary Business Records Relating to Wine.

OMB Control Number: 1513–0115.

Type of Review: Extension without change of a currently approved collection.

Description: Under the authority of the Internal Revenue Code (IRC) at 26 U.S.C. 5041, 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, sales, and other 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 on the six tax classes of wine and to ensure that proprietors produce, package, store, ship, and transfer wine in compliance with the applicable Federal statutory and regulatory requirements.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 17,000.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 17,000.

Estimated Time per Response: None, as this is customary and usual business practice.

Estimated Total Annual Burden Hours: 0.

17. Title: Application, Permit, and Report—Wine and Beer (Puerto Rico); and Application, Permit, and Report—Distilled Spirits Products (Puerto Rico).

OMB Control Number: 1513–0123.

Type of Review: Extension without change of a currently approved collection.

Description: In general, under the Internal Revenue Code (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 of the Treasury 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. The collected

information is necessary to protect the revenue. 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 tax owed to the Federal government on such shipments.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 35.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 35.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 35.

18. Title: Distilled Spirits Bond.

OMB Control Number: 1513–0125.

Type of Review: Extension without change of a currently approved collection.

Description: The Internal Revenue Code (IRC) at 26 U.S.C. 5173 and 5181 requires distilled spirits plants (DSPs) and alcohol fuel plants (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, Distilled Spirits Bond, 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 protect the revenue as the required bonds ensure payment of any delinquent Federal alcohol excise tax liabilities.

Form: TTB F 5110.56.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 400.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 400.

Estimated Time per Response: 1 hours.

Estimated Total Annual Burden Hours: 400.

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

OMB Control Number: 1513–0128.

Type of Review: Extension without change of a currently approved collection.

Description: 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). In order to protect the revenue, the TTB regulations in 27 CFR part 53 prescribe that those persons otherwise subject to this tax must maintain records, 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 records, statements, or certificates are maintained by respondents at their business premises, and, to protect the revenue, TTB may examine those documents during field audits.

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

Affected Public: Businesses or other for-profits and State, Local or Tribal Governments.

Estimated Number of Respondents: 3,500.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 42,000.

Estimated Time per Response: 23 minutes.

Estimated Total Annual Burden Hours: 15,750.

Authority: 44 U.S.C. 3501 *et seq.*

Spencer W. Clark,

Treasury PRA Clearance Officer.

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DEPARTMENT OF VETERANS AFFAIRS

Advisory Committee on the Readjustment of Veterans, Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under the Federal