

**DEPARTMENT OF THE TREASURY****Alcohol and Tobacco Tax and Trade Bureau**

[Docket No. TTB-2018-0001]

**Proposed Information Collections; Comment Request (No. 67)****AGENCY:** Alcohol and Tobacco Tax and Trade Bureau, 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, the Alcohol and Tobacco Tax and Trade Bureau (TTB) invites comments on the proposed or continuing information collections listed below in this document.

**DATES:** Comments are due on or before March 5, 2018.

**ADDRESSES:** As described below, you may send comments on the information collections listed in this document using the “*Regulations.gov*” online comment form for this document, or you may send written comments via U.S. mail or hand delivery. TTB no longer accepts public comments via email or fax.

- <https://www.regulations.gov>: Use the comment form for this document posted within Docket No. TTB-2017-0003 on “*Regulations.gov*,” the Federal e-rulemaking portal, to submit comments via the internet;

- *U.S. Mail:* Michael Hoover, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street NW, Box 12, Washington, DC 20005.

- *Hand Delivery/Courier in Lieu of Mail:* Michael Hoover, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street NW, Suite 400, Washington, DC 20005.

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

You may view copies of this document, the information collections listed in it and any associated instructions, and all comments received in response to this document within Docket No. TTB-2018-0001 at <https://www.regulations.gov>. A link to that docket is posted on the TTB website at <https://www.ttb.gov/forms/comment-on-form.shtml>. You may also obtain paper copies of this document, the

information collections described in it and any associated instructions, and any comments received in response to this document by contacting Michael Hoover at the addresses or telephone number shown below.

**FOR FURTHER INFORMATION CONTACT:**

Michael Hoover, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street NW, Box 12, Washington, DC 20005; telephone (202) 453-1039, ext. 135; or email [informationcollections@ttb.gov](mailto:informationcollections@ttb.gov) (please *do not* submit comments on the information collections listed in this document to this email address).

**SUPPLEMENTARY INFORMATION:****Request for Comments**

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau (TTB), as part of 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 listed below in this notice, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

Comments submitted in response to this notice will be included or summarized in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments are part of the public record and subject to disclosure. Please do not include any confidential or inappropriate material in comments.

For each information collection listed below, we invite comments on: (a) Whether the information collection is necessary for the proper performance of the agency’s functions, including whether the information has practical utility; (b) the accuracy of the agency’s estimate of the information collection’s burden; (c) ways to enhance the quality, utility, and clarity of the information collected; (d) ways to minimize the information collection’s burden on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide the requested information.

**Information Collections Open for Comment**

Currently, we are seeking comments on the following information collections (forms, recordkeeping requirements, or questionnaires):

*Title:* Applications—Volatile Fruit-Flavor Concentrate Plants, TTB REC 5520/2.

*OMB Number:* 1513-0006.

*TTB Form Number:* F 5520.3.

*TTB Recordkeeping Number:* REC 5520/2.

*Abstract:* Under the authority of the Internal Revenue Code (IRC) at 26 U.S.C. 5511, persons who wish to establish premises to manufacture volatile fruit-flavor concentrates are required to file an application. Under the TTB regulations, the application must be submitted on TTB F 5520.3. TTB uses the application information to identify persons responsible for such manufacture since these products contain ethyl alcohol that could be diverted for use as alcohol beverages, with consequent loss of revenue. TTB regulations also require the filing of an amended TTB F 5520.3 to report any changes affecting the accuracy of the original application. In addition, the TTB regulations require the filing of letterhead applications for certain volatile fruit flavor concentrate plant matters not covered by the application form. TTB uses the required records to ensure that the concentrates are manufactured in compliance with Federal law and regulations. Proprietors must maintain a file of applications forms and letters, and the required records must be retained for 3 years.

*Current Actions:* TTB is submitting this information collection for extension purposes only, and the information collection remains unchanged.

However, due to a decrease in the number of volatile fruit-flavor concentrate manufacturing premises, the Bureau is decreasing the estimated number of annual respondents, responses, and burden hours.

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

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

*Estimated Number of Respondents:* 55.

*Estimated Total Annual Burden Hours:* 110.

*Title:* Annual Report of Concentrate Manufacturers and Usual and Customary Business Records—Volatile Fruit Flavor Concentrate, TTB REC 5520/1.

*OMB Number:* 1513-0022.

*TTB Form Number:* F 5520.2.

*TTB Recordkeeping Number:* REC 5520/1.

*Abstract:* As authorized by the IRC at 26 U.S.C. 5511, the TTB regulations require manufacturers of volatile fruit-flavor concentrates to provide reports as necessary to ensure the protection of the revenue. The report, TTB F 5520.2, accounts for all concentrates manufactured, removed, or treated so as to be unfit for beverage use. TTB

requires this information to verify that alcohol is not being diverted, thereby jeopardizing tax revenues. The records used to compile this report are usual and customary business records that the manufacturer would maintain in the course of doing business. These reports and records must be retained for 3 years from the date prepared or 3 years from the date of the last entry, whichever is later.

*Current Actions:* TTB is submitting this information collection for extension purposes only, and the information collection remains unchanged.

However, due to a decrease in the number of volatile fruit-flavor concentrate manufacturing premises, the Bureau is decreasing the estimated number of annual respondents, responses, and burden hours.

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

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

*Estimated Number of Respondents:* 55.

*Estimated Total Annual Burden Hours:* 19.

*Title:* Distilled Spirits Records (TTB REC 5110/01) and Monthly Report of Production Operations.

*OMB Number:* 1513-0047.

*TTB Form Number:* F 5110.40.

*TTB Recordkeeping Number:* REC 5110/01.

*Abstract:* The IRC at 26 U.S.C. 5001 imposes, in general, an excise tax on distilled spirits of \$13.50 per proof gallon. The IRC at 26 U.S.C. 5207 requires distilled spirit plant (DSP) proprietors to maintain records of production, storage, denaturation, and processing activities and to render reports covering those operations, as may be prescribed by regulation. The TTB regulations in 27 CFR part 19 require DSP proprietors to submit a Monthly Report of Production Operations on TTB F 5110.40, and, in support of that report, maintain records regarding materials used to produce the spirits, production and withdrawal of spirits from the production account, and byproduct spirit production. Proprietors must maintain the required records for at least 3 years. TTB uses the collected information to account for a DSP proprietor's tax liability and adequacy of bond coverage to protect the revenue, and to ensure compliance with relevant statutes and regulations.

*Current Actions:* TTB is submitting this information collection for extension purposes only, and the information collection is unchanged. However, TTB is increasing the number of respondents, responses, and estimated annual burden

hours due to growth in the number of distillers.

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

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

*Estimated Number of Respondents:* 1,600.

*Estimated Total Annual Burden Hours:* 38,400.

*Title:* Wholesale Dealers Records of Receipt of Alcohol Beverages, Disposition of Distilled Spirits, and Monthly Summary Report, TTB REC 5170/2.

*OMB Number:* 1513-0065.

*TTB Recordkeeping Number:* REC 5170/2.

*Abstract:* The IRC at 26 U.S.C. 5121 requires wholesale liquor dealers to keep daily records of receipt and disposition of distilled spirits, and a record of all wine and beer the dealer receives. These usual and customary records of receipt and disposition describe the activities of a wholesale dealer and provide an audit trail from point of production to point of sale for these taxable commodities. The TTB regulations also provide that TTB may require, in certain circumstances, that a wholesale dealer submit a monthly summary report of receipt and disposition of alcohol beverages. The retention requirement for these records and report is 3 years.

*Current Actions:* TTB is submitting this information collection for extension purposes only, and the information collection is unchanged. However, as a matter of agency discretion, TTB is adjusting the number of respondents associated with this information collection. Previously, TTB did not report all wholesale dealers that it regulates as respondents to this information collection because, under the Paperwork Reduction Act (see 5 CFR 1320.3(b)(2)), the keeping of usual and customary business records during the normal course of business imposes no burden on respondents. However, as a matter of agency discretion, TTB is now reporting all of the estimated 24,300 wholesale dealers that it regulates as respondents to this information collection. TTB notes, however, that because the keeping of usual and customary business records imposes no burden on respondents, the estimated annual burden hours associated with this collection remains at 1,200 hours, which accounts for the burden imposed on the estimated 50 wholesale dealers that TTB requires to submit monthly summary reports.

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

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

*Estimated Number of Respondents:* 24,300.

*Estimated Total Annual Burden Hours:* 1,200.

*Title:* Specific and Continuing Export Bonds for Distilled Spirits and Wine.

*OMB Number:* 1513-0135.

*TTB Form Number:* F 5100.25 and F 5100.30.

*Abstract:* The IRC at 26 U.S.C. 5175, 5214, and 5362 authorizes exporters (other than proprietors of distilled spirits plants or bonded wine premises) to withdraw distilled spirits and wine, without payment of tax, for export if the exporter provides a bond, as prescribed by regulation. In order to protect the revenue and provide exporters with a degree of flexibility based on individual need, the TTB alcohol export regulations in 27 CFR part 28 allow exporters to file either a specific bond using TTB F 5100.25 to cover a single export shipment or a continuing bond using TTB F 5100.30 to cover export shipments made from time to time.

*Current Actions:* TTB is submitting this information collection as a revision. In addition to requesting re-approval of TTB F 5100.25, Specific Export Bond—Distilled Spirits or Wine, as an information collection instrument under this information collection request, TTB is submitting TTB F 5100.30, Continuing Export Bond—Distilled Spirits and Wine, for approval as an additional information collection instrument under this information collection request. TTB also is increasing the number of respondents to this information collection request from 6 to 20 (10 for each of the two forms), is increasing the reported per-burden response from 15 minutes to 1 hour (which is the per-response burden stated on each form), and, as a result, is increasing the annual estimated burden hours from 2 hours to 20 hours. In addition, TTB is revising the title of this information collection to include reference to both the Specific and Continuing Export Bonds for Distilled Spirits and Wine.

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

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

*Estimated Number of Respondents:* 20.

*Estimated Total Annual Burden Hours:* 20.

Dated: December 22, 2017.

**Amy R. Greenberg,**

Director, Regulations and Rulings Division.

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