

Marine Mammal Protection Act [16 U.S.C. 1361–1423h], Anadromous Fish Conservation Act [16 U.S.C. 757(a)–757(f)]; Fish and Wildlife Coordination Act [16 U.S.C. 661–667(d)]; Migratory Bird Treaty Act (MBTA) [16 U.S.C. 703–712]; Magnuson-Stevenson Fishery Conservation and Management Act of 1976, as amended [16 U.S.C. 1801–1891d], with Essential Fish Habitat requirements [16 U.S.C. 1855(b)(2)].

6. *Historic and Cultural Resources:* Section 106 of the National Historic Preservation Act of 1966, as amended [54 U.S.C. 3006101 *et seq.*]; Archaeological Resources Protection Act of 1979 (ARPA) [16 U.S.C. 470(aa)–470(II)]; Preservation of Historical and Archaeological Data [54 U.S.C. 312501–312508]; Native American Grave Protection and Repatriation Act (NAGPRA) [25 U.S.C. 3001–3013; 18 U.S.C. 1170].

7. *Social and Economic:* Civil Rights Act of 1964 [42 U.S.C. 2000 d–2000d–1]; American Indian Religious Freedom Act [42 U.S.C. 1996]; Farmland Protection Policy Act (FPPA) [7 U.S.C. 4201–4209].

8. *Wetlands and Water Resources:* Clean Water Act (Section 319, Section 401, Section 404) [33 U.S.C. 1251–1387]; Coastal Barriers Resources Act (CBRA) [16 U.S.C. 3501–3510]; Coastal Zone Management Act (CZMA) [16 U.S.C. 1451–1466]; Safe Drinking Water Act (SDWA) [42 U.S.C. 300f–300j–26]; Rivers and Harbors Act of 1899 [33 U.S.C. 401–406]; Wild and Scenic Rivers Act [16 U.S.C. 1271–1287]; Emergency Wetlands Resources Act [16 U.S.C. 3921, 3931]; Wetlands Mitigation, [23 U.S.C. 119(g) and 133(b)(3)]; Flood Disaster Protection Act [42 U.S.C. 4001–4130].

9. *Hazardous Materials:* Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) [42 U.S.C. 9601–9675]; Superfund Amendments and Reauthorization Act of 1986 (SARA); Resource Conservation and Recovery Act (RCRA) [42 U.S.C. 6901–6992(k)].

10. *Executive Orders:* E.O. 11990 Protection of Wetlands; E.O. 11988 Floodplain Management; E.O. 11593 Protection and Enhancement of Cultural Resources; E.O. 13007 Indian Sacred Sites; E.O. 13287 Preserve America; E.O. 11514 Protection and Enhancement of Environmental Quality; E.O. 13112 Invasive Species.

(Catalog of Federal Domestic Assistance Program Number 20.205, Highway Planning and Construction. The regulations implementing Executive Order 12372 regarding intergovernmental consultation on Federal programs and activities apply to this program.)

(Authority: 23 U.S.C. 139(l)(1)).

Ed Burgos-Gomez,

*Acting Director Program Development,
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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 December 3, 2025 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:* Formula and Process for Wine.

OMB Control Number: 1513–0010.

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

Description: The Internal Revenue Code (IRC), at 26 U.S.C. 5361, 5362, and 5386–5388, requires persons who intend to produce special natural wine, agricultural wine, other than standard wine, or nonbeverage wine to obtain

approval of the formulas and processes by which such products will be made. Under those IRC authorities, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations in 27 CFR parts 24 and 26 require producers to obtain prior approval of the formulas and processes by which such wine products will be made. Producers may file such approval requests using TTB F 5120.29, Formula and Process for Wine. TTB uses the collected information to ensure that the relevant tax provisions of the IRC are appropriately applied and to protect the public from misidentified, mislabeled, or unsafe wines and wine products.

Form: TTB F 5120.29.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 30.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 150.

Estimated Time per Response: 2 hours.

Estimated Total Annual Burden Hours: 300 hours.

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

OMB Control Number: 1513–0012.

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

Description: While the Internal Revenue Code (IRC) at 26 U.S.C. 5214 allows for the tax-free withdrawal of denatured distilled spirits from a distilled spirits plant (DSP), 26 U.S.C. 5275 requires persons that procure, deal in, or use specially denatured (SDS), or that recover specially denatured or completely denatured distilled spirits, to maintain records and file reports as required by regulation. The Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations in 27 CFR part 20 require persons who use or recover SDS or articles, or who use recovered completely denatured spirits or articles, to file a report using form TTB F 5150.18 once annually or when discontinuing business to account for their use of such denatured spirits in specific approved formulas. The collected information accounts for the use of untaxed distilled spirits and is necessary to ensure that the tax provisions of the IRC are appropriately applied.

Form: TTB F 5150.18.

Affected Public: Businesses or other for-profits

Estimated Number of Respondents: 650.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 650.

Estimated Time per Response: 18 minutes.

Estimated Total Annual Burden Hours: 195 hours.

3. *Title:* Power of Attorney.

OMB Control Number: 1513–0014.

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

Description: The Internal Revenue Code (IRC) at 26 U.S.C. 6061 provides that any return, statement, or other document submitted under the IRC's provisions must be signed in accordance with the forms or regulations prescribed by the Secretary of the Treasury (the Secretary). Also, the Federal Alcohol Administration Act (FAA Act) at 27 U.S.C. 204(c) authorizes the Secretary to prescribe the manner and form of applications for basic permits issued under the Act. Under those authorities, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations require individuals signing documents and forms filed with TTB on behalf of an applicant or principal to have specific authority to do so. As such, applicants and principals use form TTB F 5000.8, Power of Attorney, to delegate such authority to a designated individual and to report that delegation to TTB. Many documents and forms submitted to TTB are legally binding and have penalties for omissions or falsification, and TTB uses the collected information to determine who legally represents an applicant or permittee doing business with the agency.

Form: TTB F 5000.8.

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

Estimated Number of Respondents: 8,500.

Frequency of Response: On occasion.
Estimated Total Number of Annual Responses: 8,500.

Estimated Time per Response: 25 minutes.

Estimated Total Annual Burden Hours: 3,542 hours.

4. *Title:* Certificate of Tax Determination—Wine.

OMB Control Number: 1513–0029.

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

Description: The Internal Revenue Code (IRC) at 26 U.S.C. 5062 authorizes drawback (refund) of the Federal excise tax paid on distilled spirits and wines subsequently exported from the United States, under regulations requiring evidence of the product's tax payment or determination and exportation. Under that authority, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations in 27 CFR part 28 require drawback claims filed by wine exporters

to be accompanied by the producer's or bottler's certification, filed on form TTB F 5120.20, that the listed wines were produced in the United States and taxpaid or determined upon withdrawal. The collected information is necessary to ensure that the tax provisions of the IRC are appropriately applied, as it allows TTB to prevent the payment of unverified drawback claims.

Form: TTB F 512.20.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 22.

Frequency of Response: On occasion.
Estimated Total Number of Annual Responses: 6,600.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 3,300 hours.

5. *Title:* Distilled Spirits Plant Denaturation Records (TTB REC 5110/04), and Monthly Report of Processing (Denaturing) Operations.

OMB Control Number: 1513–0049.

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

Description: The Internal Revenue Code (IRC), at 26 U.S.C. 5207, requires distilled spirits plant (DSP) proprietors to maintain records and submit reports of their production, storage, denaturation, and processing activities, and, at 26 U.S.C. 5214, it authorizes the withdrawal of denatured distilled spirits from a DSP free of tax for certain specified uses, all subject regulations prescribed by the Secretary of the Treasury. Under those IRC authorities, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations in 27 CFR part 19 require DSP proprietors to keep certain records regarding their production, loss, receipt, transfer, and withdrawal of denatured spirits. Using the required records, those regulations also require DSP proprietors to report a summary of their daily denaturing (processing) activities to TTB on a monthly basis using form TTB F 5110.43. Because denatured spirits may be removed from a DSP free of tax, a full accounting of a DSP's denaturation operations is necessary to protect the revenue. The required records and reports allow TTB to detect and prevent diversion of denatured spirits to taxable uses, ensure compliance with Federal law and regulations, and compile industry statistics.

Form: TTB F 5110.43.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 470.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 5,640.

Estimated Time per Response: 1 hour.
Estimated Total Annual Burden Hours: 5,640 hours.

6. *Title:* Letterhead Applications and Notices Relating to Tax-Free Alcohol (TTB REC 5150/04).

OMB Control Number: 1513–0060.

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

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

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 300.

Frequency of Response: On occasion.
Estimated Total Number of Annual Responses: 300.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 150 hours.

7. *Title:* Wholesale Alcohol Dealer Recordkeeping Requirement Variance Requests and Approvals (TTB REC 5170/6).

OMB Control Number: 1513–0067.

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

Description: As mandated by the Internal Revenue Code (IRC) at 26 U.S.C. 5121, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations in 27 CFR part 31 require wholesale alcohol dealers to keep, at their place of

business, daily records of their receipt and disposition of distilled spirits, as well as a record book of all wine and beer received. Specific to this information collection, and as authorized by the IRC at 26 U.S.C. 5555, the TTB regulations in part 31 also allow wholesale alcohol dealers to submit letterhead applications to TTB requesting approval of variations in the type and format of such records, and for variations in the retention place of those records. TTB review of such applications is necessary to determine that such variances would not jeopardize the revenue, be contrary to any provisions of law, or unduly hinder the effective administration of the relevant TTB regulations.

Form: None.

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: 30 minutes.

Estimated Total Annual Burden Hours: 5 hours.

8. Title: Alternate Methods or Procedures and Emergency Variations from Requirements for Alcohol Exports (TTB REC 5170/7).

OMB Control Number: 1513–0082.

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

Description: The Internal Revenue Code (IRC) at 26 U.S.C. 7805 authorizes the Secretary of the Treasury to issue all needful regulations to implement the IRC. Under that authority, the Alcohol and Tobacco Tax and Trade (TTB)

regulations in 27 CFR part 28 allow alcohol exporters to apply for TTB approval of proposed alternate methods or procedures to, or emergency variances from, the requirements of that part, other than the giving of a bond or the payment of tax. Such applications provide alcohol exporters with operational flexibility and allow them to meet emergency circumstances. TTB review of such applications is necessary to determine that the proposed alternative or variance would not jeopardize the revenue, be contrary to any provisions of law, or unduly hinder the effective administration of the relevant TTB regulations.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 230.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 6,600.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 115 hours.

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

OMB Control Number: 1513–0100.

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

Description: Chapter 51 of the Internal Revenue Code (IRC) imposes Federal excise taxes on alcohol beverages made in or imported into the United States, while exports of such products from the United States are generally not taxed. In addition, the IRC at 26 U.S.C. 7652

applies an equal tax to such products from Puerto Rico or the U.S. Virgin Islands shipped into the United States, and that section also requires the transfer of most of the taxes collected on such products to the treasuries of those two governments. Under its IRC authorities, the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations in 27 parts 26, 27, and 28 require persons exporting or importing alcohol beverages from Puerto Rico and the U.S. Virgin Islands to file certain letterhead applications and notices, and to keep certain records, regarding such activities. The collected information is necessary to protect the revenue and ensure compliance with Federal laws and regulations. For alcohol beverages exported or imported from Puerto Rico or the U.S. Virgin Islands, the required information allows TTB to trace shipments of such products, verify excise tax payments and claims for refunds, and calculate payments due to the treasuries of Puerto Rico and the U.S. Virgin Islands.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 20.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 20.

Estimated Time per Response: 9 hours.

Estimated Total Annual Burden Hours: 180 hours.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

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