obtained from Jennifer Quintana by emailing PRA@treasury.gov, calling (202) 622–0489, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Tax and Trade Bureau (TTB)

1. Title: Voluntary Chemist Certification Program Applications, Notices, and Records.

OMB Control Number: 1513–NEW.

Type of Review: Request for a new OMB Control Number.

Description: The TTB chemist certification program, established under the authority of section 105(e) of the Federal Alcohol Administration Act (Faa Act; 27 U.S.C. 205(e)) and explained in TTB Procedure 2018–2, is a voluntary program that certifies private industry chemists to analyze alcohol beverages and report the results of specific chemical analyses on alcohol beverages to the governments of importing countries. As a condition of importation, some countries require that their own government laboratories (or laboratories certified by their government) perform these analyses, while other countries allow a person certified by the government of the exporting country to perform the analyses. TTB conducts its chemist certification program as a service to the alcohol beverage industry to facilitate the export of domestic alcohol beverage products. This certification program helps ensure that chemists, enologists, brewers, and technicians generate quality data and have the required proficiencies to conduct chemical analyses associated with exportation of alcohol beverages from the United States. This program includes application and notice requirements, including letterhead applications for certification, submission of the results of qualifying analyses of TTB-supplied alcohol beverage samples, and miscellaneous letterhead applications and notices regarding additional certifications, requests for TTB-affirmed reports of analysis, and notices of changes in employment place or status. Under this program, certified chemists and their laboratories must also maintain usual and customary records regarding all analysis results conducted under the authority of a TTB certificate, and records related to laboratory equipment, quality control policies, procedures and systems, and analyst training and competence.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 310.

Frequency of Response: Annually.
Estimated Total Number of Annual Responses: 310.
Estimated Time per Response: 1.33 hours.
Estimated Total Annual Burden Hours: 412.

Authority: 44 U.S.C. 3501 et seq.
Dated: November 26, 2018.

Spencer W. Clark,
Treasury PRA Clearance Officer.

[FR Doc. 2018–25949 Filed 11–28–18; 8:45 am]

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DEPARTMENT OF THE TREASURY

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

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

ACTION: Notice.

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 31, 2018 to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW, Suite 8100, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Jennifer Quintana by emailing PRA@treasury.gov, calling (202) 622–0489, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Tax and Trade Bureau (TTB)

1. Title: Change in Bond (Consent of Surety).

OMB Control Number: 1513–0013.

Type of Review: Revision of a currently approved collection.

Description: The Internal Revenue Code (IRC), at 26 U.S.C. 5114, 5173, 5272, 5354, 5401, and 5711, requires certain alcohol and tobacco industry proprietors to post a bond in conformity with regulations issued by the Secretary of the Treasury (Secretary) to ensure payment by the bonding company of Federal excise taxes due on alcohol or tobacco products should a proprietor default. When circumstances of a proprietor’s operation change from the original bond agreement, the TTB regulations authorized under those IRC sections allow the proprietor to complete form TTB F 5000.18, Change in Bond (Consent of Surety), in lieu of obtaining a new bond. Once executed by the proprietor and an approved surety company, the form is filed with TTB, which retains it as long as the revised bond agreement remains in force.

Form: TTB F 5000.18.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 120.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 120.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 120.

2. Title: Application for and Certification/Exemption of Label/Bottle Approval.

OMB Control Number: 1513–0020.

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

Description: To provide consumers with adequate information as to the identity of alcohol beverages and to prevent consumer deception and the use of misleading statements in the marketing of such products, the Federal Alcohol Administration Act at 27 U.S.C. 205(e) requires that alcohol beverages sold or introduced into interstate or foreign commerce be labeled in conformity with regulations issued by the Secretary of the Treasury. Under that authority, the TTB regulations require that, prior to an alcohol beverage product’s introduction into interstate or foreign commerce, the producer, bottler, or importer of the product apply for and receive TTB approval of the product’s label. For wines and distilled spirits, such respondents also may apply for exemption from label approval for products not sold or entered into interstate or foreign commerce. For distilled spirits, the TTB regulations also require approval of distinctive liquor bottles. Respondents use form TTB F 5100.31 or its electronic.
equivalent, COLAs Online, to request and obtain label approval, exemption from label approval, or approval of a distinctive liquor bottle. The form serves as both an application for and, if approved by TTB, a certificate of label approval (COLA), a certificate of exemption from label approval, or distinctive liquor bottle approval.

Form: TTB F 5100.31.
Affected Public: Businesses or other for-profits.
Estimated Number of Respondents: 11,240.
Frequency of Response: Annually, On Occasion.
Estimated Total Number of Annual Responses: 188,495.
Estimated Time per Response: 31 minutes.
Estimated Total Annual Burden Hours: 97,389.

3. Title: Claims for Drawback of Tax on Tobacco Products, Cigarette Papers, and Cigarette Tubes Exported from the United States.

OMB Control Number: 1513–0026.
Type of Review: Revision of a currently approved collection.
Description: The Internal Revenue Code (IRC) at 26 U.S.C. 5706 provides for the drawback (refund) of Federal excise tax paid on tobacco products and cigarette papers and tubes when such articles are shipped from the United States in accordance with the bond and regulatory requirements prescribed by the Secretary. Under that IRC authority, TTB has issued regulations governing such drawback claims, codified in 27 CFR part 44, which allow drawback for tax-paid tobacco products and cigarette papers and tubes shipped to a foreign country, Puerto Rico, the Virgin Islands, or a possession of the United States, but only when the person who paid the tax files a claim and otherwise complies with the relevant regulations. Specific to this information collection request, the TTB regulations require that such drawback claims be filed on form TTB F 5620.7. The regulations also require that all such claims must be accompanied by a bond filed on form TTB F 5200.17, conditioned on the filing of evidence with TTB that the articles landed at a foreign port or were lost after export. In addition, claimants may file letterhead applications for relief from certain regulatory requirements regarding such evidence of export or loss.

Form: TTB F 5200.17, TTB F 5620.7.
Affected Public: Businesses or other for-profits.
Estimated Number of Respondents: 13.
Frequency of Response: Annually, On occasion.
Estimated Total Number of Annual Responses: 13.
Estimated Time per Response: 1.38 hours.
Estimated Total Annual Burden Hours: 18.

4. Title: Removals of Tobacco Products and Cigarette Papers and Tubes without Payment of Tax.

OMB Control Number: 1513–0027.
Type of Review: Revision of a currently approved collection.
Description: The Internal Revenue Code (IRC) at 26 U.S.C. 5704(b) provides that a manufacturer or export warehouse proprietor may, in accordance with regulations prescribed by the Secretary, transfer tobacco products and cigarette papers and tubes, without payment of tax, to the bonded premises of another such entity, or may remove such articles, without payment of tax, for export or consumption beyond the jurisdiction of the internal revenue laws of the United States. In addition, the IRC at 26 U.S.C. 5722 requires that manufacturers of tobacco product and cigarette papers and tubes and export warehouse proprietors file reports with the Secretary. Under those IRC authorities, the TTB regulations in 27 CFR part 44 require manufacturers and export warehouse proprietors to report each such removal to TTB on form TTB F 5200.14, or, under the alternate procedure described in TTB Industry Circular 2004–3, respondents may submit a Monthly Summary Report of such removals provided that the export of each removal is documented by records maintained at the respondent’s premises. Respondents also submit letterhead notices to modify certain information on previously-submitted TTB F 5200.1 forms, and they also submit letterhead applications to request TTB authorization to use the alternative Monthly Summary Report procedure. The collected information allows TTB to account for removals of tobacco products and cigarette papers and tubes made without payment of tax and assists in preventing the diversion of such articles to otherwise taxable uses. As such, the collected information is necessary to protect the revenue.

Form: TTB F 5200.14.
Affected Public: Businesses or other for-profits.
Estimated Number of Respondents: 292.
Frequency of Response: Annually, On Occasion.
Estimated Total Number of Annual Responses: 5,772.
Estimated Time per Response: 1 hour.
Estimated Total Annual Burden Hours: 5,772.

5. Title: Claims—Alcohol, Tobacco, and Firearms Taxes.

OMB Control Number: 1513–0030.
Type of Review: Extension without change of a currently approved collection.
Description: The Internal Revenue Code (IRC) at 26 U.S.C. 5008, 5056, 5370, and 5705 authorizes the Secretary of the Treasury to provide for claims for taxpayer relief from Federal excise taxes paid on distilled spirits, wine, beer, and tobacco products lost or destroyed by theft, disaster or some other manner, on products voluntarily destroyed, and on products returned from the market. The IRC at 26 U.S.C. 5044 also allows for the refund of tax for wine returned to bond, and section 5056 and section 5705 allow for refund of tax for beer and tobacco products, respectively, withdrawn from or returned from the market. Under 26 U.S.C. 5111–5114, the Secretary also is authorized to issue drawback (refunds) for a portion of the excise taxes paid on distilled spirits used in the manufacture of certain nonbeverage products. In addition, 26 U.S.C. 6402–6404 provides that taxpayers may file claims to request credit, refund, or abatement of overpaid, excessive, or erroneous taxes collected, 26 U.S.C. 6416 allows for the credit or refund of overpaid firearms and ammunition excise taxes, and 26 U.S.C. 6423 sets conditions on claims for erroneously collected alcohol and tobacco excise taxes. Under these authorities, TTB has issued regulations that require taxpayers to make claims for abatement, allowance, credit, refund, or remission of excise tax on taxable articles (alcohol, tobacco products, firearms, and ammunition) on form TTB F 5620.8. Taxpayers also use this form to request drawback on excise taxes paid on distilled spirits used in non-beverage products. Respondents submit the form to TTB along with supporting documentation, stating the reason for, and circumstances of, the claim. This information is necessary to protect the revenue as it allows TTB to determine if the claim qualifies for relief.

Form: TTB F 5620.8.
Affected Public: Businesses or other for-profits.
Estimated Number of Respondents: 5,000.
Frequency of Response: Annually.
Estimated Total Number of Annual Responses: 5,000.
Estimated Time per Response: 1 hour.
Estimated Total Annual Burden Hours: 5,000.

6. Title: Offer in Compromise of Liability Incurred under the Provisions of Title 26 U.S.C. Enforced and
compromise for such alleged violations. Under that authority, the TTB regulations allow a proponent or their agent to submit a monetary offer in compromise to resolve alleged FAA Act violations using form TTB F 5640.2. The form identifies the alleged violation(s) and violator(s), amount of the compromise offer, and the reason(s) why TTB should accept the offer. TTB uses the information to evaluate the adequacy of the compromise offer in relation to the alleged violation(s) of the FAA Act and to determine if it should accept the offer or pursue civil penalties or criminal prosecution against the alleged violator.

Form: TTB F 5640.2.

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: 2 hours.

Estimated Total Annual Burden Hours: 40.

8. Title: Excise Tax Return—Alcohol and Tobacco (Puerto Rico).

OMB Control Number: 1513–0090.

Type of Review: Revision of a currently approved collection.

Description: Under its statutory and delegated authorities, TTB is responsible for the collection of the Federal excise taxes imposed on distilled spirits, wine, beer, tobacco products, and cigarette papers and tubes by chapters 51 and 52 of the Internal Revenue Code (IRC). As provided at 26 U.S.C. 5061(a) and 26 U.S.C. 5703(b), the IRC requires that those taxes be collected on the basis of a return, filed for the periods, at the times, and containing the information the Secretary requires by regulation. The IRC at 26 U.S.C. 7652(a) also provides that taxes imposed by the IRC on domestic articles, including those imposed on alcohol and tobacco products, apply at the same rates to similar products manufactured in Puerto Rico and brought into the United States, to be paid and collected under such regulations as the Secretary shall issue. In addition, section 7652(a) requires the majority of such taxes to be covered (transferred) into the treasury of Puerto Rico. Issued under those IRC authorities, the TTB regulations in 27 CFR part 26 (for distilled spirits, wine, and beer) and part 41 (for tobacco products and cigarette papers and tubes), prescribe the use of TTB F 5000.25, Excise Tax Return—Alcohol and Tobacco (Puerto Rico) for the collection of the excise taxes imposed by 26 U.S.C. 7652(a).

Form: TTB F 5000.25.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 24.

Frequency of Response: On Occasion, Quarterly.

Estimated Total Number of Annual Responses: 474.

Estimated Time per Response: 45 minutes.

Estimated Total Annual Burden Hours: 356.

9. Title: Special (Occupational) Tax Registration and Returns.

OMB Control Number: 1513–0112.

Type of Review: Revision of a currently approved collection.

Description: Before July 1, 2008, various sections of chapter 51 of the Internal Revenue Code (IRC) required alcohol industry members to register for and pay an annual special occupational tax (SOT). However, section 11125 of Public Law 109–59 permanently repealed, effective July 1, 2008, the SOT on alcohol beverage producers and marketers, non-beverage product manufacturers, tax-free alcohol users, and specially denatured spirits users and dealers. However, any SOT liabilities incurred for periods before the law’s 2008 effective date remain. Also, while most alcohol industry SOT registration and payment provisions in the IRC have been repealed, 26 U.S.C. 5124 continues to require wholesale and retail alcohol dealers to register with the Secretary when commencing or ending business or when certain changes to existing registration information are necessary. In addition, the IRC at 26 U.S.C. 5731 and 5732 continues to require manufacturers of tobacco products, manufacturers of cigarette papers and tubes, and export warehouse proprietors to register and pay an annual SOT on the basis of a return under such regulations as the Secretary shall prescribe. The registration and SOT for such entities is due on or before the date of commencing business, and on or before July 1 of every year after that. Under the TTB regulations in 27 CFR part 31, alcohol industry members with pre-July 1, 2008, SOT liabilities use TTB F 5630.5a as the return for such liabilities, while wholesale and retail alcohol dealers register or report registration changes on TTB F 5630.5d. Under the TTB regulations in 27 CFR parts 40, 44, and 46, tobacco industry members use TTB F 5630.5t to register and pay SOT.

Form: TTB F 5630.5a, TTB F 5630.5d, TTB F 5630.5t.
Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 8,310.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 8,310.

Estimated Time per Response: 25 minutes.

Estimated Total Annual Burden Hours: 3,462.

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

Dated: November 26, 2018.

Spencer W. Clark,
Treasury PRA Clearance Officer.

[FR Doc. 2018–25948 Filed 11–28–18; 8:45 am]
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