

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

[Docket No. TTB–2019–0001]

Proposed Information Collections; Comment Request (No. 73)**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 proposed or continuing information collections listed below in this notice.

DATES: We must receive your written comments on or before May 28, 2019.

ADDRESSES: As described below, you may send comments on the information collections described 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. We no longer accept public comments via email or fax.

- *Internet:* To submit comments online, use the comment form for this document posted within Docket No. TTB–2019–0001 on the “*Regulations.gov*” e-rulemaking website at <https://www.regulations.gov>;

- *U.S. 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.

- *Hand Delivery/Courier:* Delivery comments to the Paper Reduction Act Officer, Regulations and Rulings Division, 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 described in this document. You must reference the information collection’s title, form or recordkeeping requirement number, and OMB control number (if any) in your comment.

You may view copies of this document, the information collections described in it and any associated instructions, and all comments received in response to this document within Docket No. TTB–2019–0001 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, 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 informationcollections@ttb.gov (please do not submit comments 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 their 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 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 your comments.

We invite comments on: (a) Whether this 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. 1513–0010

Title: Formula and Process for Wine.*TTB Form Number:* TTB F 5120.29.

Abstract: Under the authority of the Internal Revenue Code (IRC) at 26 U.S.C. 5361, 5362, and 5386–5388, TTB regulations in 27 CFR parts 24 and 26 require persons who intend to produce special natural wine, agricultural wine, other than standard wine, or nonbeverage wine to obtain TTB’s prior approval of the formulas by which such products will be made. Such persons may file formula approval requests using TTB F 5120.29, which describes the type of product and the formula and process by which it will be made. TTB uses the collected information to ensure compliance with Federal law, including ensuring that nonbeverage wines withdrawn free of tax under 26 U.S.C. 5362(d) are rendered unfit for beverage use.

Current Actions: TTB is submitting this information collection for extension purposes only, and there are no changes to the collection or its related form. However, due to changes in agency estimates, TTB is increasing the average number of responses submitted annually by each respondent and the estimated total annual burden for this information collection.

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

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 30.
- *Average Responses per Respondent:* 5 (on occasion).
- *Number of Responses:* 150.
- *Average Per-Response Burden:* 2 hours.
- *Total Burden:* 300 hours.

OMB Control No. 1513–0011

Title: Formula and/or Process for Articles Made with Specially Denatured Spirits.

TTB Form Number: TTB F 5150.19.

Abstract: In general, under the IRC at 26 U.S.C. 5214, distilled spirits used in the manufacture of nonbeverage articles are not subject to Federal excise tax, and, under 26 U.S.C. 5273, persons who intend to produce such articles using specially denatured distilled spirits (SDS) must obtain prior approval of their formulas and manufacturing processes. For medicinal preparations and flavoring extracts intended for internal human use, that section also prohibits SDS from remaining in the finished articles. Therefore, the TTB

regulations in 27 CFR part 20 require persons to file formula and process approval requests, using TTB F 5150.19, for articles made with SDS. To protect the revenue and ensure compliance with the IRC and TTB regulations, TTB personnel examine the collected information to verify that the described articles are nonbeverage products made in compliance with 26 U.S.C. 5273. TTB field personnel also may compare manufacturing records to approved formulas to verify that such articles are being made in accordance with their approved formulas and processes.

Current Actions: TTB is submitting this information collection for extension purposes only, and there are no changes to the collection, its related form, or its estimated burden.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 1,132.
- *Average Responses per Respondent:* 1 (on occasion).
- *Number of Responses:* 1,132.
- *Average Per-Response Burden:* 44 minutes.
- *Total Burden:* 830 hours.

OMB Control No. 1513-0012

Title: User's Report of Denatured Spirits.

TTB Form Number: TTB F 5150.18.

Abstract: The IRC at 26 U.S.C. 5214 allows the tax-free withdrawal of denatured distilled spirits from a distilled spirits plant (DSP), and, at 26 U.S.C. 5275, it requires persons procuring, dealing in, or using specially denatured (SDS), or recovering specially denatured or completely denatured distilled spirits, to maintain records and file reports as the Secretary of the Treasury (Secretary) may prescribe by regulation. The 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 once annually using TTB F 5150.18 to account for their use of such denatured spirits in specific approved formulas during the period July 1 through June 30. The regulations also require such persons to file a final report when discontinuing business. The collected information is necessary to protect the revenue as it allows TTB to detect diversion of tax-free denatured spirits to taxable proposes by users of such spirits. TTB also uses the required information to ensure users of such spirits comply with Federal law and regulations.

Current Actions: TTB is submitting this information collection for extension purposes only, and there are no changes to the collection or its related form. However, due to change in agency estimates, TTB is increasing slightly the number of annual respondents, responses, and burden hours reported for this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 3,600.
- *Average Responses per Respondent:* 1 (once annually).
- *Number of Responses:* 3,600.
- *Average per Response Burden:* 18 minutes.
- *Total Burden:* 1,080 hours.

OMB Control No. 1513-0014

Title: Power of Attorney.

TTB Form Number: TTB F 5000.8.

Abstract: The 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. 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 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 TTB F 5000.8 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.

Current Actions: TTB is submitting this information collection for extension purposes only, and there are no changes to the collection, its related form, or its estimated burden.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 5,000.
- *Average Responses per Respondent:* 2 (on occasion).
- *Number of Responses:* 10,000.
- *Average per Response Burden:* 19.5 minutes.

- *Total Burden:* 3,250 hours.

OMB Control No. 1513-0024

Title: Report—Export Warehouse Proprietor.

TTB Form Number: TTB F 5220.4.

Abstract: In general, under chapter 52 of the IRC, tobacco products and cigarette papers and tubes manufactured in, or imported into, the United States are subject to Federal excise tax while tobacco products and cigarette papers and tubes removed for export, and all processed tobacco, are not subject to that tax. Additionally, the IRC at 26 U.S.C. 5722 requires export warehouse proprietors to provide reports regarding such articles, in such form, at such times, and for such periods as the Secretary prescribes by regulation. Under that authority, the TTB regulations in 27 CFR part 44 require export warehouse proprietors to file a monthly operations report using TTB F 5220.4, listing the amount of tobacco products, cigarette papers and tubes, and processed tobacco received, removed, lost, or unaccounted for during a given month. The collected information is necessary to protect the revenue as it allows TTB to detect diversion of those untaxed articles to taxable uses. These reports also allow TTB to verify compliance with Federal laws and regulations related to the removal and export of such articles.

Current Actions: TTB is submitting this information collection for extension purposes only, and there are no changes to the collection, its related form, or its estimated burden.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 82.
- *Average Responses per Respondent:* 12 (monthly).
- *Number of Responses:* 984.
- *Average per Response Burden:* 1 hours.
- *Total Burden:* 984 hours.

OMB Control No. 1513-0029

Title: Certificate of Tax Determination—Wine.

TTB Form Number: TTB F 5120.20.

Abstract: The IRC at 26 U.S.C. 5062 authorizes drawback (refund) of the Federal excise tax on distilled spirits and wines exported from the United States, under regulations prescribed by the Secretary regarding evidence of the product's tax payment or determination and exportation. Under that authority, the 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 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 protect the revenue as it allows TTB to prevent the payment of unverified drawback claims.

Current Actions: TTB is submitting this information collection for extension purposes only, and there are no changes to the collection, its related form, or its estimated burden.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 30.
- *Average Responses per Respondent:* 33.33 (on occasion).
- *Number of Responses:* 1,000.
- *Average per Response Burden:* 30 minutes.
- *Total Burden:* 500 hours.

OMB Control No. 1513-0039

Title: Distilled Spirits Plants Warehousing Records (TTB REC 5110/02), and Monthly Report of Storage Operations.

TTB Form Number: TTB F 5110.11.
TTB Recordkeeping Number: REC 5110/02.

Abstract: The IRC at 26 U.S.C. 5207 requires DSP proprietors to maintain records and submit reports of their production, storage, denaturation, and processing activities as required under regulations prescribed by the Secretary. Under that IRC authority, the TTB regulations in 27 CFR part 19 require DSP proprietors to keep certain records regarding their warehousing operations. Those regulations also require DSP proprietors to report a summary of their storage operations, based on the required records, to TTB on a monthly basis using form TTB F 5110.11. Because, under 26 U.S.C. 5005(c), a DSP proprietor is liable for the Federal excise tax for all distilled spirits stored on the plant's premises, the required records and report are necessary to protect the revenue. The required records and reports also allow TTB to ensure compliance with Federal law and regulations.

Current Actions: TTB is submitting this information collection for extension purposes only, and there are no changes to the collection or its related form. However, due to continued growth in the distilled spirits industry, TTB is increasing the number of annual respondents, responses, and burden hours reported for this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 2,300.
- *Average Responses per Respondent:* 12 (monthly).
- *Number of Responses:* 27,600.
- *Average per Response Burden:* 2 hours (1 hour of recordkeeping and 1 hour of reporting).
- *Total Burden:* 55,200 hours.

OMB Control No. 1513-0049

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

TTB Form Number: TTB F 5110.43.
TTB Recordkeeping Number: REC 5110/04.

Abstract: The 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 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.

Current Actions: TTB is submitting this information collection for extension purposes only, and there are no changes to the collection or its related form. However, due to continued growth in the distilled spirits industry, TTB is increasing the number of annual respondents, responses, and burden hours reported for this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 390.
- *Average Responses per Respondent:* 12 (monthly).
- *Number of Responses:* 4,680.
- *Average per Response Burden:* 1 hour (½ hour of recordkeeping and ½ hour of reporting).
- *Total Burden:* 4,680 hours.

OMB Control No. 1513-0060

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

TTB Recordkeeping Number: REC 5150/04.

Abstract: The IRC at 26 U.S.C. 5214 provides for the tax-free withdrawal of distilled spirits from a DSP for certain nonbeverage purposes, including for use by educational institutions, laboratories, hospitals, clinics, and blood banks, and by State, local, and tribal governments, subject to regulations prescribed by the Secretary. Under that authority, the 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 protect the revenue and ensure compliance with Federal laws and regulations regarding tax-free alcohol as it allows TTB to detect diversion of tax-free alcohol to taxable beverage use and ensure lawful use of such alcohol. In general, activities posing a greater jeopardy to the revenue require a letterhead application and TTB approval before the respondent begins the activity, while activities posing less jeopardy to the revenue require a letterhead notice stating that the respondent will undertake the activity.

Current Actions: TTB is submitting this information collection for extension purposes only, and there are no changes to it or its estimated burden.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits; Not-for-profit institutions; State, local, and tribal governments.

Estimated Annual Burden

- *Number of Respondents:* 400.
- *Average Responses per Respondent:* 1 (on occasion).
- *Number of Responses:* 400.
- *Average per Response Burden:* 30 minutes.
- *Total Burden:* 200 hours.

OMB Control No. 1513-0066

Title: Retail Liquor Dealers Records of Receipts of Alcoholic Beverages and

Commercial Invoices (TTB REC 5170/03).

TTB Recordkeeping Number: REC 5170/03.

Abstract: The IRC at 26 U.S.C. 5122 requires retail alcohol beverage dealers to keep records, in the form of books or commercial invoices, showing all distilled spirits, wines, and beer received, and it authorizes the Secretary to issue regulations to require such dealers to keep disposition records for those products for law enforcement or revenue protection purposes. In addition, 26 U.S.C. 5123 requires such dealers to maintain those records at their places of business, available for Government inspection during business hours, as prescribed by regulation. Under those IRC authorities, the TTB regulations in 27 CFR part 31 require retail alcohol beverage dealers to keep records showing the quantity of all distilled spirits, wines, and beer they receive, along with the date and from who the products were received, as well as records of all sales of such products of 20 or more wine gallons made to the same person at the same time. In addition, the regulations require such dealers to maintain the required records and any related supporting documents for at least 3 years at their places of business or other TTB-approved locations, subject to TTB inspection during business hours. This information collection is necessary to ensure compliance with Federal law. The recordkeeping requirement consists of usual and customary invoices and sales receipts that would be kept in the normal course of business.

Current Actions: TTB is submitting this information collection for extension purposes only, and the collection and its estimated burden remain unchanged.

Type of Review: Extension of a currently approved collection.

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

Estimated Annual Burden

- *Number of Respondents:* 455,000.
- *Average Responses per Respondent:* 1 (ongoing recordkeeping).
- *Number of Responses:* 455,000.
- *Average per Response Burden:* None.
- *Total Burden:* None. (Per 5 CFR 1320.3(b)(2), there is no burden associated with the collection of usual of customary records kept during the normal course of business.)

OMB Control No. 1513-0067

Title: Wholesale Alcohol Dealer Recordkeeping Requirement Variance

Requests and Approvals (TTB REC 5170/6).

TTB Recordkeeping Number: REC 5170/6.

Abstract: Under the authority of the IRC at 26 U.S.C. 5121, the TTB regulations in 27 CFR part 31 require wholesale alcohol dealers to keep records of the receipt and disposition of distilled spirits, subject to regulations prescribed by the Secretary. As authorized in the TTB regulations in 27 CFR part 31, wholesale alcohol dealers may submit letterhead applications to TTB requesting approval of variations in the type and format of such records, and for variations in the place of retention for those records. TTB review of such applications is necessary to determine that the variance would not jeopardize the revenue, be contrary to any provisions of law, or unduly hinder the effective administration of the relevant TTB regulations.

Current Actions: TTB is submitting this information collection for extension purposes only, and the collection and its estimated burden remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 10.
- *Average Responses per Respondent:* 1 (on occasion).
- *Number of Responses:* 10.
- *Average per Response Burden:* 30 minutes.
- *Total Burden:* 5 hours.

OMB Control No. 1513-0082

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

TTB Recordkeeping Number: REC 5170/7.

Abstract: The IRC at 26 U.S.C. 7805 authorizes the Secretary to issue all needful regulations to implement the IRC. Under that authority, the TTB regulations in 27 CFR part 28 alcohol allow exporters to apply for prior TTB approval of 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. 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.

Current Actions: TTB is submitting this information collection for extension

purposes only, and the collection and its estimated burden remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 230.
- *Average Responses per Respondent:* 1 (on occasion).
- *Number of Responses:* 230.
- *Average per Response Burden:* 36 minutes.
- *Total Burden:* 138 hours.

OMB Control No. 1513-0093

Title: Application for Extension of Time for Payment of Tax.

TTB Form Number: TTB F 5600.38.

Abstract: The IRC at 26 U.S.C. 6161 authorizes the Secretary to grant taxpayers up to 6 months of additional time to pay taxes on any return required under the IRC. Under that authority, TTB has issued TTB F 5600.38, which taxpayers complete to apply for an extension of time to pay taxes collected by TTB. The respondent uses that form to identify the tax payment for which an extension is requested and explain the reasons why the payment cannot be made on time. TTB evaluates the information provided on the form and in any attachments, and it notifies the taxpayer of its decision by returning a copy of the approved or disapproved form to the taxpayer.

Current Actions: TTB is submitting this information collection for extension purposes only, and there are no changes to the collection, its related form, or its estimated burden.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 30.
- *Average Responses per Respondent:* 1 (on occasion).
- *Number of Responses:* 30.
- *Average per Response Burden:* 15 minutes.
- *Total Burden:* 7.5 hours.

OMB Control No. 1513-0097

Title: Notices Relating to Payment of Firearms and Ammunition Excise Tax by Electronic Fund Transfer.

Abstract: Under the IRC at 26 U.S.C. 6302, TTB collects the firearms and ammunition excise tax (FAET) imposed by 26 U.S.C. 4181 on the basis of a return that taxpayers file quarterly. Section 6302 also authorizes the Secretary to issue regulations concerning the payment of taxes by

electronic funds transfer (EFT). Under the TTB regulations, taxpayers who elect to begin or discontinue payment of those taxes by EFT must furnish a written notice to TTB regarding such actions. TTB uses that information to anticipate and monitor FAET payment to ensure compliance with Federal law.

Current Actions: TTB is submitting this information collection for extension purposes only, and the collection and its estimated burden remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 10.
- *Average Responses per Respondent:* 1 (on occasion).
- *Number of Responses:* 10.
- *Average per Response Burden:* 6 minutes.
- *Total Burden:* 1 hour.

OMB Control No. 1513-0098

Title: Supporting Data for Nonbeverage Drawback Claims.

TTB Form Number: TTB F 5154.2.

Abstract: Under the IRC at 26 U.S.C. 5111-5114 and 7652(g), persons using distilled spirits to produce medicines, medicinal preparations, food products, flavors, flavoring extracts, or perfume may claim drawback (refund) of all but \$1.00 per proof gallon of the Federal excise tax paid on spirits used to make such nonbeverage products, subject to regulations prescribed by the Secretary. As required by the TTB regulations, to support nonbeverage product drawback claims, respondents report certain data regarding the spirits used and the products produced. Collection of this information is necessary to protect the revenue as it allows TTB to verify the validity of excise tax claims.

Current Actions: TTB is submitting this information collection for extension purposes only, and there are no changes to the collection or its related form. However, due to change in agency estimates resulting from an increase in the number of nonbeverage product drawback claims received, TTB is increasing the number of annual respondents, responses, and burden hours reported for this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 550.
- *Average Responses per Respondent:* 6 (on occasion).

- *Number of Responses:* 3,300.
- *Average per Response Burden:* 58 minutes.
- *Total Burden:* 3,190 hours.

OMB Control No. 1513-0100

Title: Applications, Notices, and Records Relative to Importation and Exportation of Distilled Spirits, Wines, and Beer, Including Puerto Rico and the U.S. Virgin Islands.

Abstract: Chapter 51 of the IRC imposes Federal excise taxes on alcohol beverages imported into the United States. Such products shown to be exported from the United States are not taxed. In addition, under the IRC at 26 U.S.C. 7652, such products of Puerto Rican manufacture brought into the United States for consumption or sale and those coming into the United States from the U.S. Virgin Islands are subject to tax equal to the tax imposed in the United States on like products, although, under that section, most of the taxes collected on such products are returned to the treasuries of the two governments. Under those authorities, the 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.

Current Actions: TTB is submitting this information collection for extension purposes only, and the collection and its estimated burden remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 20.
- *Average Responses per Respondent:* 1 (on occasion).
- *Number of Responses:* 20.
- *Average per Response Burden:* 9 hours.
- *Total Burden:* 180 hours.

OMB Control No. 1513-0104

Title: Information Collected in Support of the Small Producer's Wine Credit (TTB REC 5120/11).

TTB Recordkeeping Number: REC 5120/11.

Abstract: Under the IRC at 26 U.S.C. 5041(c), certain small wine producers are eligible for a tax credit which may be taken to reduce the Federal excise tax they pay on wines (including hard ciders) removed from their premises during a calendar year. In addition, except during the period of time that such provisions in section 5041 are suspended by the Tax Cuts and Jobs Act (Pub. L. 115-97), small producers can transfer their tax credit to bonded warehouses that store their wine and ship it on their instructions. Under the TTB regulations, the transferee uses information provided by the small producer to take the appropriate tax credit on behalf of the producer, and the producer uses the information to monitor its own tax payments to ensure it does not exceed the authorized annual credit. To protect the revenue, TTB uses the collected information to verify excise tax computations, and to ensure that wines claimed for this credit were produced, stored, shipped, and transferred according to Federal laws and regulations.

Current Actions: TTB is submitting this information collection for extension purposes only, and the collection and its estimated burden remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 280.
- *Average Responses per Respondent:* 10 (on occasion).
- *Number of Responses:* 2,800.
- *Average per Response Burden:* 1 hour.
- *Total Burden:* 2,800 hours.

OMB Control No. 1513-0106

Title: Record of Operations—Importer of Tobacco Products or Processed Tobacco.

Abstract: The IRC at 26 U.S.C. 5741 requires all manufacturers and importers of tobacco products, processed tobacco, or cigarette papers and tubes, and all export warehouse proprietors to keep records as the Secretary prescribes by regulation, subject to government inspection during business hours. Under that authority, the TTB regulations in 27 CFR part 41 require importers of tobacco products or processed tobacco to maintain the usual and customary records kept during the normal course of business showing the receipt and disposition of imported tobacco products or processed tobacco. The collected information is necessary to protect the revenue as it allows TTB to verify that the appropriate Federal

excise taxes are paid on imported tobacco products, and it allows TTB to detect diversion of processed tobacco, which is not taxed, to taxable tobacco product manufacturing.

Current Actions: TTB is submitting this information collection for extension purposes only and there are no changes to the collection. However, due to an increase in the number of tobacco importers holding TTB permits, TTB is increasing the number of annual respondents, responses, and burden hours reported for this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 495.
- *Average Responses per Respondent:* 1 (ongoing recordkeeping).
- *Number of Responses:* 495.
- *Average per Response Burden:* None.

• *Total Burden:* None. (Per 5 CFR 1320.3(b)(2), there is no burden associated with the collection of usual of customary records kept during the normal course of business.)

Dated: March 21, 2019.

Amy R. Greenberg,

Director, Regulations and Rulings Division.

[FR Doc. 2019-05900 Filed 3-27-19; 8:45 am]

BILLING CODE 4810-31-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8912

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce

paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995.

Currently, the IRS is soliciting comments concerning Form 8912, Credit to Holders of Tax Credit Bonds.

DATES: Written comments should be received on or before May 28, 2019 to be assured of consideration.

ADDRESSES: Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the revenue procedure should be directed to LaNita Van Dyke at (202) 317-6009, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at Lanita.VanDyke@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Credit to Holders of Tax Credit Bonds.

OMB Number: 1545-2025.

Form Number: 8912.

Abstract: Form 8912, Credit to Holders of Tax Credit Bonds, was developed to carry out the provisions of Internal Revenue Code sections 54 and 1400N(l). The form provides a means for the taxpayer to claim the credit for the following tax credit bonds: Clean renewable energy bond (CREB), New clean renewable energy bond (NCREB), Qualified energy conservation bond (QECB), Qualified zone academy bond (QZAB), Qualified school construction bond (QSCB), and Build America bond (BAB).

Current Actions: There is no change to this form.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profit organizations, Farms.

Estimated Number of Responses: 500.

Estimated Time per Response: 13 hours, 47 minutes.

Estimated Total Annual Burden Hours: 6,890 hours.

The following paragraph applies to all of the collections of information covered by this notice:

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 displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information 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 information.

Approved: March 25, 2019.

Laurie Brimmer,

Senior Tax Analyst.

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