

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

[Docket No. TTB–2017–0003]

Proposed Information Collections; Comment Request (No. 65)**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 September 11, 2017.

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.

- <http://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–2017–0003 at <https://www.regulations.gov>. A link to that docket is posted on the TTB Web site 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 (please do not submit comments on this notice 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: Drawback on Beer Exported.

OMB Number: 1513–0017.

TTB Form Number: F 5130.6.

Abstract: Under the Internal Revenue Code (IRC) at 26 U.S.C. 5055, brewers may receive drawback (refund) of the

Federal excise tax paid on beer produced in the United States when such beer is exported or delivered for use as supplies on vessels and aircraft, if proof of such action is provided as the Secretary of the Treasury (the Secretary) may by regulation require. Under this authority, after taxpaid domestic beer is exported to a foreign country, delivered to the U.S. Armed Forces for export, delivered for use as supplies on vessels or aircraft, or transferred to a foreign trade zone for subsequent exportation, the TTB regulations allow the brewer or exporter to file a claim for drawback of the excise taxes paid on such beer using TTB F 5130.6. The required information is necessary to protect the revenue; it provides TTB with documentation through which TTB can determine that beer for which drawback is claimed is eligible for such drawback.

Current Actions: TTB is submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 100.

Estimated Total Annual Burden Hours: 5,000.

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

OMB Number: 1513–0032.

TTB Form Number: F 5210.9.

Abstract: The 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 by regulation prescribes. Under the IRC at 26 U.S.C. 5741, these manufacturers are also required to keep records and make them available for inspection in the manner the Secretary by regulation prescribes. Under these authorities, the TTB regulations 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 location occur, and at any other time as directed by the appropriate TTB officer. This information is necessary to protect the revenue. TTB F 5210.9 provides a uniform format for recording certain inventories, which TTB uses to ensure that a manufacturer’s Federal excise tax is correctly determined.

Current Actions: TTB is submitting this information collection for extension

purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 250.

Estimated Total Annual Burden Hours: 500.

Title: Schedule of Tobacco Products, Cigarette Papers, or Cigarette Tubes Withdrawn from the Market.

OMB Number: 1513-0034.

TTB Form Number: F 5200.7.

Abstract: As provided by the IRC at 26 U.S.C. 5705, a manufacturer, importer, or export warehouse proprietor is allowed credit or refund of the Federal excise tax paid on tobacco products, cigarette papers, or cigarette tubes withdrawn from the market when satisfactory proof of the withdrawal is provided to the Secretary. Under this authority, the TTB regulations prescribe the use of TTB F 5200.7 by manufacturers and importers to identify tobacco products, cigarette papers, or cigarette tubes to be withdrawn from the market and the location of those articles. The form also documents the taxpayer's planned disposition of the articles (destroyed, reduced to materials, or returned to bond), and TTB's decision to witness or not witness that disposition. Taxpayers file a completed TTB F 5200.7 to support their subsequent claim for credit or refund of the excise taxes paid on the withdrawn articles. The information collected on the form is necessary to protect the revenue; it provides TTB with certain information needed to determine whether a claim is valid.

Current Actions: TTB is submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 250.

Estimated Total Annual Burden Hours: 2,250.

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

OMB Number: 1513-0050.

TTB Form Number: F 5110.50.

Abstract: Under the IRC at 26 U.S.C. 7652, beverage distilled spirits and nonbeverage products containing spirits subject to tax manufactured in Puerto

Rico and brought into the United States are subject to a tax equal to that imposed on domestically produced spirits under 26 U.S.C. 5001, and the Secretary is authorized to prescribe regulations regarding the mode and time for payment and collection of such taxes. Under this authority, the TTB regulations allow respondents who ship such products from Puerto Rico to the United States to either choose to pay the required tax prior to shipment or to file a bond to defer payment of the tax until the submission of the respondent's next excise tax return and payment. The TTB regulations require respondents who elect to defer payment of tax to file a tax deferral bond on TTB F 5110.50, which is a contract between the person withdrawing the products in Puerto Rico for shipment to the United States and the surety. The required information is necessary to protect the revenue; it ensures payment of the applicable tax.

Current Actions: TTB is submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 10.

Estimated Total Annual Burden Hours: 10.

Title: Usual and Customary Business Records Relating to Denatured Spirits (TTB REC 5150/1).

OMB Number: 1513-0062.

TTB Recordkeeping Number: REC 5150/1.

Abstract: The IRC at 26 U.S.C. 5273 through 5275 prescribes a system of permits, bonds, records, reports, and other requirements to regulate the industrial use of denatured spirits in order to prevent the diversion of such spirits to taxable beverage use. Under 26 U.S.C. 5275, persons who procure, deal in, or use denatured spirits, or who recover specially denatured or completely denatured spirits are required to keep such records regarding such spirits as the Secretary may by regulation prescribe. Under this authority, the TTB regulations require respondents to keep usual and customary records relating to denatured spirits kept during the normal course of business, such as purchase invoices and internal records controlling the flow of ingredients and materials through the manufacturing, packing, storage, and shipment process. The required records

protect the revenue and public safety by allowing TTB to determine that denatured spirits were not diverted to beverage use.

Current Actions: TTB is submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 3,430.

Estimated Total Annual Burden Hours: 1 (one).

Title: Tobacco Products Manufacturers—Supporting Records for Removals for the Use of the United States (REC 5210/6).

OMB Number: 1513-0069.

TTB Recordkeeping Number: REC 5210/6.

Abstract: Tobacco products and cigarette papers and tubes are subject to a Federal excise tax under the IRC at 26 U.S.C. 5701. However, pursuant to 26 U.S.C. 5704(b), a manufacturer of such articles may remove them without payment of tax for the use of the United States. In addition, under 26 U.S.C. 5741, manufacturers and importers of tobacco products or cigarette papers and tubes, and export warehouse proprietors, are required to keep such records as the Secretary prescribes by regulation. Under these authorities, the TTB regulations require manufacturers to keep records related to the removals of tobacco products or cigarette papers or tubes for use of the United States, including the date of removal, the name and address of the Federal agency to which the products are shipped or delivered, the kind and quantity of products removed and, for large cigars, the sale price. Records must also be kept detailing any items removed for use of the United States and returned to the manufacturer. The required records are necessary to protect the revenue and prevent diversion of tobacco products by ensuring that the tax exemption is applied only to products that are delivered to a Federal agency for government use.

Current Actions: TTB is submitting this information collection for revision. While the information collection remains the same, TTB is increasing the estimated number of respondents and estimated number of burden hours associated with this information collection due to an increase in the number of tobacco product manufacturers who may provide tobacco products for government use.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 120.

Estimated Total Annual Burden Hours: 600.

Title: Marks and Notices on Packages of Tobacco Products, TTB REC 5210/13.

OMB Number: 1513-0101.

TTB Recordkeeping Number: REC 5210/13.

Abstract: The IRC at 26 U.S.C. 5723 requires certain marks and notices be placed on packages of tobacco products and cigarette papers and tubes before removal. Under this authority, the TTB regulations require that packages of domestically manufactured or imported tobacco products bear certain information to identify the product, its excise tax class, and the quantity or weight of the product, depending on the basis of the tax. The TTB regulations also require certain markings on packages of such articles intended for export. Tobacco products and cigarette papers and tubes for export are either removed without payment of tax or are exported after tax payment with benefit of drawback of the taxes paid, and the required marks on the packages (or shipping containers, under some circumstances) are intended to ensure the product is readily identifiable, to prevent diversion of the products into the domestic market.

Current Actions: TTB is submitting this information collection as a revision. While the information collection remains the same, TTB is increasing the estimated number of respondents to reflect an increase in the number of tobacco industry members. There is no change to the estimated burden hours because affixing the required marks and notices to tobacco packages is a usual and customary business practice.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 600.

Estimated Total Annual Burden Hours: 1 (one).

Title: Usual and Customary Business Records Relating to Wine (TTB REC 5120/1).

OMB Number: 1513-0115.

TTB Recordkeeping Number: REC 5120/1.

Abstract: Under the authority of the IRC at 26 U.S.C. 5367, 5369, 5370, and 5555, the TTB regulations require wineries, taxpaid wine bottling houses, and vinegar plants to keep usual and

customary business records relating to wine, including purchase invoices, sales invoices, and internal records, in order to document the use of authorized materials and processes and the production and processing, packaging, storing, and shipping operations. The requirements to keep such records is necessary to protect the revenue. TTB routinely inspects these records to ensure the proper payment of Federal wine excise taxes by these businesses.

Current Actions: TTB is submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 10,970.

Estimated Total Annual Burden Hours: 1 (one).

Title: Labeling of Major Food Allergens and Petitions for Exemption. *OMB Number:* 1513-0121.

Abstract: The Federal Alcohol Administration Act (FAA Act) at 27 U.S.C. 205(e) authorizes the Secretary to issue regulations regarding the labeling of wine, distilled spirits, and malt beverages in order to, among other things, prohibit consumer deception and ensure that labels provide consumers with adequate information as to the identity and quality of such products. Under this authority, the TTB regulations allow for the voluntary labeling of major food allergens (as defined in the Food Allergen Labeling and Consumer Protection Act of 2004) used in the production of alcohol beverages. The regulations require that, if any one major food allergen is voluntarily declared, all major food allergens used in the product must be declared, except when TTB has approved a petition for exemption from such labeling. This information collection includes the labeling of allergens and petitions for exemption.

Current Actions: TTB is submitting this information collection as a revision. While the information collection remains unchanged, TTB is increasing the number of respondents, responses, and burden hours due to an increase in voluntary allergen labeling on alcohol beverages.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 1,020.

Estimated Total Annual Burden Hours: 1,060.

Dated: July 10, 2017.

Amy R. Greenberg,

Director, Regulations and Rulings Division.

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BILLING CODE 4810-31-P

DEPARTMENT OF THE TREASURY

Open Meeting of the Advisory Committee on Risk-Sharing Mechanisms

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

ACTION: Notice of open meeting.

SUMMARY: This notice announces that the U.S. Department of the Treasury's Advisory Committee on Risk-Sharing Mechanisms ("Committee") will convene a meeting on Friday, July 28, 2017, in the Cash Room, Room 2121, 1500 Pennsylvania Ave. NW., Washington, DC 20220, from 10:00 a.m.–1:00 p.m. Eastern Time. The meeting is open to the public, and the site is accessible to individuals with disabilities.

DATES: The meeting will be held on Friday, July 28, 2017, from 10:00 a.m.–1:00 p.m. Eastern Time.

ADDRESSES: The Committee meeting will be held in Room 2121 (Cash Room), Department of the Treasury, 1500 Pennsylvania Ave. NW., Washington, DC 20220. The meeting will be open to the public. Because the meeting will be held in a secured facility, members of the public who plan to attend the meeting must either:

1. *Register online.* Attendees may visit <http://www.cvent.com/d/m5qftx> and fill out a secure online registration form. A valid email address will be required to complete online registration.

(**Note:** Online registration will close at 5:00 p.m. Eastern Time on Friday, July 21, 2017.)

2. Contact the Federal Insurance Office at (202) 622-3220, by 5:00 p.m. Eastern Time on Friday, July 21, 2017, and provide registration information. Requests for reasonable accommodations under Section 504 of the Rehabilitation Act should be directed to Mariam G. Harvey, Office of Civil Rights and Diversity, Department of the Treasury at (202) 622-0316, or mariam.harvey@do.treas.gov.

FOR FURTHER INFORMATION CONTACT:

Lindsey Baldwin, Senior Policy Analyst, Federal Insurance Office, Department of the Treasury, 1500 Pennsylvania Ave. NW., Room 1410 MT, Washington, DC 20220, at (202) 622-3220 (this is not a