

institutions with the provisions of 31 CFR 1010.660.

Form: Not applicable.

Affected Public: Businesses or other for-profit institutions; Not-for-profit institutions.

Estimated Number of Respondents: 17,063.

Frequency of Response: Once.

Estimated Total Number of Annual Responses: 17,063.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 17,063 hours.

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

Dated: November 20, 2020.

Molly Stasko,

Treasury PRA Clearance Officer.

[FR Doc. 2020-26093 Filed 11-24-20; 8:45 am]

BILLING CODE 4810-02-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Fiscal Service 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 28, 2020 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 Molly Stasko by emailing PRA@treasury.gov, calling (202) 622-8922, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Fiscal Service (FS)

1. *Title:* Generic Clearance for the Collection of Qualitative Feedback on Agency Service Delivery.

OMB Control Number: 1530-0023.

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

Description: The Bureau of the Fiscal Service conducts various surveys, focus groups, and interviews to assess the effectiveness and efficiency of existing products and services; to obtain knowledge about the potential public audiences attracted to new products being introduced; and to measure awareness and appeal of efforts to reach audiences and customers.

Form: None.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 75,000.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 75,000.

Estimated Time per Response: 10 minutes.

Estimated Total Annual Burden Hours: 12,000 hours.

2. *Title:* U.S. Treasury Auction Submitter Agreement.

OMB Control Number: 1530-0056.

Type of Review: Revision of a currently approved collection.

Description: The information is requested from entities wishing to participate in U.S. Treasury Securities auctions via the Treasury Automated Auction Processing System (TAAPS).

Form: FS Form 5441 and FS Form 5441-2.

Affected Public: Businesses or other for-profit institutions.

Estimated Number of Respondents: 1,050.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 1,050.

Estimated Time per Response: 5 minutes.

Estimated Total Annual Burden Hours: 88 hours.

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

Dated: November 20, 2020.

Molly Stasko,

Treasury PRA Clearance Officer.

[FR Doc. 2020-26085 Filed 11-24-20; 8:45 am]

BILLING CODE 4810-AS-P

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, 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 28, 2020 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 Molly Stasko by emailing PRA@treasury.gov, calling (202) 622-8922, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Alcohol and Tobacco Tax and Trade Bureau (TTB)

1. *Title:* Application to Establish and Operate Wine Premises, and Wine Bond.

OMB Control Number: 1513-0009.

Type of Review: Extension of a currently approved collection.

Description: The Internal Revenue Code (IRC) at 26 U.S.C. 5351-5357 requires a person wishing to establish a bonded winery, bonded wine cellar, or taxpaid wine bottling house to make application and, in the case of a winery or wine cellar, file a bond in conformity with regulations issued by the Secretary of the Treasury (the Secretary). Under those IRC authorities, TTB regulations provide that respondents file TTB F 5120.25, Application to Establish and Operate Wine Premises, to apply for wine premises permits. Proprietors of established wine premises also use TTB F 5120.25 to report certain changes to previously submitted information. In addition, respondents use TTB F 5120.36, Wine Bond, to file a bond with TTB unless specifically exempted from the bond requirement by the IRC at 26 U.S.C. 5551(d). Respondents may obtain a surety bond or they may provide a collateral bond secured with cash, Treasury Bonds, or Treasury Notes. TTB uses the information collected on the application form to determine if the

respondent is qualified under the IRC for a permit, while the information collected through the bond form is intended to ensure payment of any delinquent excise tax liabilities.

Form: TTB F 5120.25 and TTB F 5120.36.

Affected Public: Business or other for-profits.

Estimated Number of Respondents: 7,350.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 7,350.

Estimated Time per Response: 0.75 hour.

Estimated Total Annual Burden

Hours: 5,513 hours.

2. Title: Brewer's Bond and Brewer's Bond Continuation Certificate; Brewer's Collateral Bond and Brewer's Collateral Bond Continuation Certificate.

OMB Control Number: 1513-0015.

Type of Review: Extension of a currently approved collection.

Description: The IRC at 26 U.S.C. 5401(b) generally requires brewers to provide a bond at the time of filing a notice of the intent to operate, unless they are exempt from such bond requirement under 26 U.S.C. 5551(d), which exempts brewers eligible to pay excise taxes on an annual or quarterly basis. To meet the bond requirement, brewers may file a surety bond using TTB F 5130.22, Brewer's Bond, or, under 26 U.S.C. 7101, brewers may deposit cash or certain U.S. securities as collateral using TTB F 5130.25, Brewer's Collateral Bond. Also under the IRC at 26 U.S.C. 5401(b), such bonds expire every four years. Instead of filing a new bond, a brewer may furnish a continuation certificate to extend the term of a surety bond using TTB F 5130.23, Brewer's Bond Continuation Certificate, or a collateral bond using TTB F 5130.27, Brewer's Collateral Bond Continuation Certificate, TTB F 5130.27, as appropriate. The collected information is necessary to protect the revenue as the required bonds ensure payment of any delinquent excise tax liabilities.

Form: TTB F 5130.22, TTB F 5130.23, TTB F 5130.25, and TTB F 5130.27.

Affected Public: Business or other for-profits.

Estimated Number of Respondents: 220.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 225.

Estimated Time per Response: 0.65 hour.

Estimated Total Annual Burden

Hours: 143 hours.

3. Title: Drawback on Beer Exported.

OMB Control Number: 1513-0017.

Type of Review: Extension of a currently approved collection.

Description: Under the IRC at 26 U.S.C. 5055, brewers may claim drawback (refund) of Federal excise taxes paid on beer produced in the United States when they export such beer or deliver it for use as supplies on vessels or aircraft, if the claimant provides proof of export as the Secretary requires by regulation. Under that authority, the TTB regulations require respondents to file such drawback claims using TTB F 5130.6, Drawback on Beer Exported. This form documents the beer's export to a foreign country, receipt by the U.S. Armed Forces for overseas delivery, use as supplies on vessels or aircraft, or its transfer to a foreign trade zone for subsequent export. The collected information is necessary to protect the revenue as it allows TTB to determine if beer is eligible for export drawback.

Form: TTB F 5130.6.

Affected Public: Business or other for-profits.

Estimated Number of Respondents: 100.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 2,000.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden

Hours: 2,000 hours.

4. Title: Notice of Release of Tobacco Products, Cigarette Papers, or Cigarette Tubes.

OMB Control Number: 1513-0025.

Type of Review: Extension of a currently approved collection.

Description: The IRC at 26 U.S.C. 5704 provides for, among other things, the release of imported or returned tobacco products and cigarette papers and tubes from customs custody, without payment of tax, for delivery to an export warehouse proprietor or a manufacturer of tobacco products or cigarette papers and tubes, in accordance with regulations issued by the Secretary. Under the TTB regulations, industry members use TTB F 5200.11 in cases where the industry member does not electronically file its import entries with U.S. Customs and Border Protection. Using that form, the industry member, TTB, and customs bonded warehouse proprietors or government officials, respectively, request, authorize, and document the release of tobacco products and cigarette papers and tubes from customs custody, without payment of tax, to a manufacturer or export warehouse proprietor authorized to receive such articles. The collected information is necessary to protect the revenue as it allows TTB to account for and detect

diversion of untaxed articles. (TTB accounts for electronic filing of import entries under OMB Control No. 1513-0064.)

Form: TTB F 5200.11.

Affected Public: Business or other for-profits.

Estimated Number of Respondents: 10.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 60.

Estimated Time per Response: 0.25 hour.

Estimated Total Annual Burden

Hours: 15 hours.

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

OMB Control Number: 1513-0032.

Type of Review: Extension of a currently approved collection.

Description: 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. The IRC at 26 U.S.C. 5741 also requires those manufacturers to keep records, which they must make 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 directed to do so by the appropriate TTB officer. TTB F 5210.9 provides a uniform format for recording those inventories, which TTB uses to ensure that a manufacturer's Federal excise tax is correctly determined. The required records document the operations regulated under the IRC and provide the basis for determining the industry member's tax liability and conformance with IRC requirements.

Form: TTB F 5210.9.

Affected Public: Business or other for-profits.

Estimated Number of Respondents: 100.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 100.

Estimated Time per Response: 5 hours.

Estimated Total Annual Burden

Hours: 500 hours.

6. Title: Withdrawal of Spirits, Specially Denatured Spirits, or Wines for Exportation.

OMB Control Number: 1513-0037.

Type of Review: Extension of a currently approved collection.

Description: The IRC, at 26 U.S.C. 5066, 5214, and 5362, provides that persons may withdraw distilled spirits, denatured spirits, and wines from bonded premises without payment of Federal excise tax for export. These IRC sections also state that such withdrawals are subject to regulations prescribed by the Secretary. Under the TTB regulations, such export includes direct export to a foreign country, export to U.S. armed forces stationed overseas, transfer to a foreign trade zone or a customs bonded warehouse for subsequent export, or for use as supplies on vessels or aircraft. Under that IRC authority, the TTB regulations in 27 CFR part 28 require exporters use TTB F 5100.11 to report such removals. The collected information is necessary to protect the revenue as it allows TTB to account for and detect diversion of untaxed alcohol products.

Form: TTB F 5100.11.

Affected Public: Business or other for-profits.

Estimated Number of Respondents: 150.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 3,000.

Estimated Time per Response: 0.5 hour.

Estimated Total Annual Burden Hours: 1,500 hours.

7. Title: Application for Transfer of Spirits and/or Denatured Spirits in Bond.

OMB Control Number: 1513–0038.

Type of Review: Extension of a currently approved collection.

Description: Under the IRC at 26 U.S.C. 5005(c), when a proprietor of a distilled spirits plant (DSP) or an alcohol fuel plant (AFP, a type of DSP) desires to have spirits or denatured spirits transferred to its plant from another domestic plant, the proprietor must make an application to receive such spirits in bond. Under that IRC authority, the TTB regulations in 27 CFR part 19 require the receiving proprietor to file an application for the transfer on TTB F 5100.16, Application for Transfer of Spirits and/or Denatured Spirits in Bond. TTB must approve the application before the transfer may occur. The collected information is necessary to protect the revenue as it allows TTB to ensure that the receiving plant has adequate bond coverage or, for certain small alcohol excise taxpayers, is exempt from such bond coverage.

Form: TTB F 5100.16.

Affected Public: Business or other for-profits.

Estimated Number of Respondents: 250.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 1,500.

Estimated Time per Response: 0.152 hour.

Estimated Total Annual Burden Hours: 228 hours.

8. Title: Distilled Spirits Plants—Notices of Alternations and Changes in Production Status, and Alternating Premises Records.

OMB Control Number: 1513–0044.

Type of Review: Extension of a currently approved collection.

Description: Under the IRC at 26 U.S.C. 5178(a), a distilled spirits plant (DSP) is a delineated place on which proprietors can only conduct certain authorized activities. However, under section 5178(b), the Secretary may authorize other businesses on a DSP's premises under certain circumstances upon application. Further, under the IRC at 26 U.S.C. 5221, DSP proprietors must give written notification, in the form and manner prescribed by regulation, when they begin, suspend, or resume production of spirits. In addition, the IRC at 26 U.S.C. 5555 requires those liable for any tax imposed by chapter 51 of the IRC to keep such records, submit such returns and statements, and comply with such rules and regulations as the Secretary may prescribe. Under these authorities, TTB has issued regulations in 27 CFR part 19 requiring that DSP proprietors provide written notification regarding alternation of a DSP between proprietors or for customs purposes, and regarding changes to the production status of spirits. TTB also has issued regulations requiring that DSP proprietors keep records regarding alternations of their premises, including alternations with an adjacent bonded wine cellar, taxpaid wine bottling house, or brewery, and alternations as a manufacturer of eligible flavors or as general premises.

Form: None.

Affected Public: Business or other for-profits.

Estimated Number of Respondents: 1,250.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 6,250.

Estimated Time per Response: 0.5 hour.

Estimated Total Annual Burden Hours: 3,125 hours.

9. Title: Registration of Distilled Spirits Plants and Miscellaneous Requests and Notices and Distilled Spirits Plans.

OMB Control Number: 1513–0048.

Type of Review: Extension of a currently approved collection.

Description: The IRC, at 26 U.S.C. 5171 and 5172, provides that an

applicant must register a distilled spirits plant (DSP) in conformity with regulations issued by the Secretary, while 26 U.S.C. 5201 requires DSP proprietors to operate their premises in conformity with such regulations. Under those IRC authorities, the TTB regulations in 27 CFR part 19 prescribe the use of TTB F 5110.41 to register a DSP or to make certain amendments to an existing DSP registration. Those regulations also require DSP proprietors to submit various notices or requests to vary their operations from the requirements of that part. In addition, those TTB regulations require non-DSP proprietors to submit applications or notices related to certain distilled spirits activities, such as establishment of an experimental DSP or use of spirits for research purposes. The required information is necessary to protect the revenue as it assists TTB in determining a person's eligibility to establish and operate a DSP, whether TTB should approve a variance from its regulatory requirements, and whether non-DSP entities are eligible to engage in certain activities involving distilled spirits.

Form: TTB F 5110.41.

Affected Public: Business or other for-profits.

Estimated Number of Respondents: 3,520.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 3,830.

Estimated Time per Response: 2.573 hours.

Estimated Total Annual Burden Hours: 9,855 hours.

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

OMB Control Number: 1513–0050.

Type of Review: Extension of a currently approved collection.

Description: 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. Additionally, that section authorizes the Secretary to prescribe regulations regarding the mode and time for payment and collection of such taxes. Under that IRC authority, the TTB regulations allow respondents who ship such products from Puerto Rico to the United States to choose either (1) to pay the required tax prior to shipment or (2) 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. The required surety bond is necessary to protect the revenue as it ensures payment of the applicable excise tax.

Form: TTB F 5110.50

Affected Public: Business 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: 1 hour.

Estimated Total Annual Burden Hours: 10 hours.

11. Title: Report of Wine Premises Operations.

OMB Control Number: 1513–0053.

Type of Review: Extension of a currently approved collection.

Description: The IRC at 26 U.S.C. 5367 authorizes regulations requiring the keeping of records and the filing of returns related to wine cellar and bottling house operations. Section 5555 of the IRC also generally requires any person liable for tax under chapter 51 of the IRC to keep records, provide statements, and make returns as prescribed by regulation. Under those authorities, the TTB wine regulations in 27 CFR part 24 require wine premises proprietors to file periodic operations reports on form TTB F 5120.17. TTB uses the collected information to determine excise tax liabilities and to ensure that respondents operate in accordance with applicable Federal law and regulations. TTB also uses this report to collect raw data on wine premises activity for its generalized monthly statistical report on wine operations, which TTB makes public on its website.

Form: TTB F 5120.17.

Affected Public: Business or other for-profits.

Estimated Number of Respondents: 12,200.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 52,870.

Estimated Time per Response: 1.10 hours.

Estimated Total Annual Burden Hours: 58,157 hours.

12. Title: Excise Tax Return.

OMB Control Number: 1513–0083.

Type of Review: Extension of a currently approved collection.

Description: Under the IRC at 26 U.S.C. 5061(a) and 5703(b), the Federal alcohol and tobacco excise tax is collected on the basis of a return. Such excise taxpayers, other than those in Puerto Rico, report their alcohol or tobacco excise tax liability using TTB F 5000.24, Excise Tax Return. Tobacco taxpayers and large alcohol producers

file their returns and pay their excise taxes on a semi-monthly basis, while certain small alcohol producers file returns and pay taxes on a quarterly or annual basis, depending on certain circumstances. The collected information is necessary to protect the revenue as it allows TTB to establish a taxpayer's identity, the amount and type of taxes due, and the amount of payments made.

Form: TTB F 5000.24.

Affected Public: Business or other for-profits.

Estimated Number of Respondents: 18,825.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 116,715.

Estimated Time per Response: 0.75 hour.

Estimated Total Annual Burden Hours: 87,536 hours.

13. Title: Marks on Wine Containers (TTB REC 5120/3).

OMB Control Number: 1513–0092.

Type of Review: Extension of a currently approved collection.

Description: The IRC at 26 U.S.C. 5041 imposes a Federal excise tax of varying rates on six classes of wine—three classes of still wines (based on alcohol content), two classes of effervescent wines, and one class of hard cider. Under the authority of the IRC at 26 U.S.C. 5357, 5368, 5388, and 5662, the TTB regulations in 27 CFR part 24, Wine, require wine premises proprietors to correctly identify wines kept on or removed from their premises by placing certain marks and labels on all production, storage, and consumer containers of wine. Because there are six excise tax classes of wine, and different classes of wine may be produced at the same facility, the required information is necessary to protect the revenue as it helps ensure the appropriate tax is collected. TTB notes, however, that the marking and labeling of wine containers is a usual and customary practice carried out by wine premises proprietors during the normal course of business, regardless of any regulatory requirement to do so, in order to track production and inventory and inform the public of the content of their products.

Recordkeeping Number: TTB REC 5120/3.

Affected Public: Business or other for-profits.

Estimated Number of Respondents: 14,340.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 14,340.

Estimated Time per Response: None. (Under the OMB regulations 5 CFR

1320.3(b)(2), regulatory requirements to maintain usual and customary records kept during the normal course of business place no burden on respondents as defined in the Paperwork Reduction Act.).

Estimated Total Annual Burden Hours: None.

14. Title: Special Tax “Renewal” Registration and Return/Special Tax Location Registration Listing.

OMB Control Number: 1513–0113.

Type of Review: Extension of a currently approved collection.

Description: The IRC at 26 U.S.C. 5731 and 5732 requires manufacturers of tobacco products, manufacturers of cigarette papers and tubes, and export warehouse proprietors to pay an annual special (occupational) tax (SOT) for each such premises that they operate. In addition, the IRC at 26 U.S.C. 5732 requires such proprietors to pay SOT on the basis of a return under regulations issued by the Secretary. Form TTB F 5630.5R, which TTB sends out annually to tobacco industry members that have previously paid the special tax, meets this purpose. TTB's use of TTB F 5630.5R protects the revenue by facilitating the registration of premises subject to SOT and the timely payment of that tax by the businesses subject to it. The information collected on the form is essential to TTB's collecting, processing, and accounting for these special occupational taxes.

Form: TTB F 5630.5R.

Affected Public: Business or other for-profits.

Estimated Number of Respondents: 220.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 220.

Estimated Time per Response: 0.25 hour.

Estimated Total Annual Burden Hours: 55 hours.

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

OMB Control Number: 1513–0115.

Type of Review: Extension of a currently approved collection.

Description: Under the authority of the IRC at 26 U.S.C. 5362, 5367, 5369, 5370, and 5555, the TTB regulations require wineries, taxpaid wine bottling houses, and vinegar plants to keep usual and customary business records. These records include purchase invoices, sales invoices, and internal records related to their production and processing, packaging, storing, and shipping operations. TTB routinely inspects these records to ensure proper payment of wine excise taxes, and, to ensure that proprietors produce, package, store,

ship, and transfer wine in compliance with statutory and regulatory requirements.

Recordkeeping Number: TTB REC 5120/1.

Affected Public: Business or other for-profits.

Estimated Number of Respondents: 14,340.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 14,340.

Estimated Time per Response: None. (Under the OMB regulations 5 CFR 1320.3(b)(2), regulatory requirements to maintain usual and customary records kept during the normal course of business place no burden on respondents as defined in the Paperwork Reduction Act.)

Estimated Total Annual Burden Hours: None.

16. Title: Pay.gov User Agreement.

OMB Control Number: 1513–0117.

Type of Review: Extension of a currently approved collection.

Description: The Federal Government's Pay.gov system allows businesses and members of the public to pay various taxes and fees, and submit various reports and requests, electronically. The TTB portion of the Pay.gov system provides qualified alcohol and tobacco proprietors with a means to file tax returns and pay taxes, and submit operations and production reports, electronically rather than submitting paper checks and documents by postal mail or delivery service. TTB uses the Pay.gov User Agreement, TTB F 5000.31, to identify, validate, approve, and register qualified users of its portion of the Pay.gov system in order to prevent misuse of that system.

Form: TTB F 5000.31.

Affected Public: Business or other for-profits.

Estimated Number of Respondents: 2,000.

Frequency of Response: Once.

Estimated Total Number of Annual Responses: 2,000.

Estimated Time per Response: 15 minutes.

Estimated Total Annual Burden Hours: 500 hours.

17. Title: Application, Permit, and Report—Wine and Beer (Puerto Rico); and Application, Permit, and Report—Distilled Spirits Products (Puerto Rico).

OMB Control Number: 1513–0123.

Type of Review: Extension of a currently approved collection.

Description: In general, under the IRC at 26 U.S.C. 7652(a)(1), merchandise manufactured in Puerto Rico and shipped to the United States for consumption or sale is subject to a tax equal to the internal revenue tax

imposed in the United States upon like articles of merchandise of domestic manufacture. Under that authority, the TTB regulations require persons file an application and permit to compute the tax on, tax-pay, and withdraw certain alcohol products for shipment to the United States. To do so, the regulations prescribe the use of TTB F 5100.21 for beer or wine products, and TTB F 5110.51 for distilled spirits products. In cases where the respondent is eligible to defer the tax payment, TTB uses the required information to verify that the respondent's bond coverage is adequate to cover the taxes due. In cases where the respondent makes the shipment taxpaid, TTB uses the required information to ensure that the respondent has paid the correct amount of tax. If necessary, TTB also uses the collected information to enforce collection of any alcohol excise tax owed to the Federal government.

Form: TTB F 5110.21 and TTB F 5110.51.

Affected Public: Business or other for-profits.

Estimated Number of Respondents: 35.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 35.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 35 hours.

18. Title: Distilled Spirits Bond.

OMB Control Number: 1513–0125.

Type of Review: Extension of a currently approved collection.

Description: The IRC at 26 U.S.C. 5173 and 5181 requires distilled spirits plants (DSPs) and alcohol fuel plants (AFPs) to furnish a bond, unless exempted from doing so under the IRC at 26 U.S.C. 5551(d) and 5181(c)(3). Proprietors of such plants use TTB F 5110.56 to file with TTB either a surety bond or a collateral bond using cash or U.S. securities. Using that same form, proprietors also may withdraw coverage for one or more plants, and DSP proprietors may provide operations coverage for adjacent wine cellars. The collected information is necessary to protect the revenue as the required bonds ensure payment of any delinquent excise tax liabilities.

Form: TTB F 5110.56.

Affected Public: Business or other for-profits.

Estimated Number of Respondents: 310.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 310.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 310 hours.

19. Title: Records to Support Tax Free and Tax Overpayment Sales of Firearms and Ammunition.

OMB Control Number: 1513–0128.

Type of Review: Extension of a currently approved collection.

Description: The IRC at 26 U.S.C. 4181 imposes excise taxes on the sale of firearms and ammunition. However, under the IRC at 26 U.S.C. 4221(a), certain sales may be made tax-free, including those made for further manufacture, export, and those made to a State or local government or a nonprofit educational organization for its exclusive use. In cases of sales where the excise tax has already been paid, the tax is considered an overpayment subject to credit or refund under the IRC at 26 U.S.C. 6416(b)(2) and (b)(3). To protect the revenue, the TTB regulations in 27 CFR part 53 prescribe that a respondent otherwise subject to the firearms or ammunition excise tax must maintain records, including statements or certificates containing specified information, documenting the tax-free or tax-overpaid nature of such sales. Respondents may use commercial records or self-generated supporting statement or certificates, or, for certain transactions, respondents may use TTB-provided forms, which, when completed, document the required supporting information. Respondents maintain the required information at their business premises, and TTB may examine the records during tax audits.

Form: TTB F 5600.33, TTB F 5600.34, TTB F 5600.35, TTB F 5600.36, and TTB F 5600.37.

Affected Public: State, Local, or Tribal governments; and Business or other for-profits.

Estimated Number of Respondents: 3,500.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 42,000.

Estimated Time per Response: 0.375 hours.

Estimated Total Annual Burden Hours: 15,750 hours.

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

Dated: November 20, 2020.

Molly Stasko,

Treasury PRA Clearance Officer.

[FR Doc. 2020–26097 Filed 11–24–20; 8:45 am]

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