

DEPARTMENT OF THE TREASURY

ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

Supporting Statement — Information Collection Request

OMB Control Number 1513–0100

Applications, Notices, and Permits Relative to Importation and Exportation of Distilled Spirits, Wine and Beer, Including Puerto Rico and the Virgin Islands.

Changes Since Last Approval

Changes made to the Supporting Statement since this information collection's last approval:

- In Question 8, TTB is updating the publication data for the required 60-day notice requesting public comments on this information collection.

A. Justification

1. What are the circumstances that make this collection of information necessary, and what legal or administrative requirements necessitate the collection? Also align the information collection to TTB's Line of Business/Sub-function and IT Investment, if one is used.

The Alcohol and Tobacco Tax and Trade Bureau (TTB) administers chapter 51 (distilled spirits, wine, and beer), chapter 52 (tobacco products, processed tobacco, and cigarette papers and tubes), and sections 4181–4182 (firearms and ammunition excise taxes) of the Internal Revenue Code of 1986 (IRC, 26 U.S.C.). TTB administers those IRC provisions pursuant to section 1111(d) of the Homeland Security Act of 2002, as codified at 6 U.S.C. 531(d). In addition, the Secretary of the Treasury (the Secretary) has delegated certain IRC administrative and enforcement authorities to TTB through Treasury Order 120–01.

In general, chapter 51 of the IRC imposes Federal excise taxes on alcohol products produced or imported into the United States, while exports of such products are not subject to those taxes. Chapter 51 also authorizes, under certain circumstances, the tax-free withdrawal of alcohol products or the drawback (refund) of excise taxes previously paid on such products. Additionally, the IRC at 26 U.S.C. 7652 imposes a tax on alcohol products from Puerto Rico or the U.S. Virgin Islands shipped into the United States equal to that imposed on similar domestic products. That section also requires transfer of most of such collected taxes to those islands' treasuries. As such, the following sections of Federal law apply to this information collection: 19 U.S.C. 1309, and 26 U.S.C. 5055, 5056, 5062, 5214, 5223, 5301, 5314, 5362, and 7652(a).

Under those statutory authorities, the TTB regulations in 27 parts 26 (liquors from Puerto Rico and the U.S. Virgin Islands), 27 (alcohol importation), and 28 (alcohol exportation) require persons importing or exporting 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 allows TTB to trace alcohol products shipped to the United States from Puerto Rico and the U.S. Virgin Islands in order to verify payment of excise taxes and drawback claims, and calculate the amount of taxes to transfer to treasuries of Puerto Rico and the Virgin Islands. As such, the collected information is necessary to ensure that the tax provisions of the IRC related to Puerto Rican and U.S. Virgin Islands alcohol products are appropriately applied.

The following sections of the TTB regulations in Title 27 CFR apply to this information collection: 26.76, 26.82, 26.86, 26.94, 26.95, 26.96b, 26.104, 26.105, 26.105a, 26.108, 26.128, and 26.193; 27.204; and 28.22, 28.23, 28.36, 28.116, 28.117, 28.131 – 28.133, 28.147, 28.161, 28.162, 28.220, 28.220a, 28.261, and 28.281.

This information collection is aligned with Line of Business/Sub-function: General Government/Taxation Management.

2. How, by whom, and for what purpose is this information used?

TTB uses the collected information to ensure that the tax provisions of the IRC related to alcohol products from Puerto Rican and U.S. Virgin Islands are appropriately applied. In particular, TTB personnel use the required records during field audits to account for all such products for tax payment and drawback purposes, as well as to account for lost and returned products, and products subject to tax-free transfer. In addition, the collected information notifies U.S. Customs and officials of Puerto Rico and the U.S. Virgin Islands that alcohol products are being shipped to the United States.

3. To what extent does this collection of information involve the use of automated, electronic, mechanical, or other technological collection techniques or other forms of information technology? What consideration is given to use information technology to reduce burden?

TTB has approved and will continue to approve, on a case by case basis, the use of improved information technology for the collection and maintenance of required information.

4. What efforts are used to identify duplication? Can similar information already available be used or modified for use for the purposes described in Item 2 above?

The information collected under this requirement is pertinent to each respondent and applicable to specific shipments of alcohol products from Puerto Rico or the U.S. Virgin Islands to the United States. As far as TTB is can determine, similar information is not available elsewhere.

5. If this collection of information impacts small businesses or other small entities, what methods are used to minimize burden?

This collection of information does not have a significant impact on a substantial number of small businesses or other small entities.

6. What consequences to Federal program or policy activities and what, if any, technical or legal obstacles to reducing burden will occur if this collection is not conducted or is conducted less frequently?

Eliminating this information collection requirement would leave a significant gap in the audit trail for alcohol products from Puerto Rico and the U.S. Virgin Islands, which, in general, are subject to tax. As such, elimination of this collection would jeopardize the revenue. In addition, this collection occurs only on an as-needed basis, when such shipments are made, and, therefore, it cannot be conducted less frequently.

7. Are there any special circumstances associated with this information collection that would require it to be conducted in a manner inconsistent with OMB guidelines? (See 5 CFR 1320.5(d)(2).)

There are no special circumstances associated with this information collection that would require it to be inconsistent with OMB guidelines.

8. What effort was made to notify the general public about this collection of information? Summarize the public comments that were received and describe the action taken by the agency in response to those comments.

To solicit comments from the general public, TTB published a “60-day” comment request notice for this information collection in the Federal Register on August 13, 2025, at 90 FR 39035. TTB received no comments on this information collection in response.

9. Was any payment or gift given to respondents, other than remuneration of contractors or grantees? If so, why?

No payment or gift is associated with this information collection.

10. What assurance of confidentiality was provided to respondents, and what was the basis for the assurance in statute, regulations, or agency policy?

TTB provides no specific assurance of confidentiality for this collection. However, the IRC, at 26 U.S.C. 6103, protects the confidentiality of collected taxpayer information, unless its disclosure is specifically authorized by that section. TTB maintains any submitted information in secure file rooms and computer systems with controlled access, while respondents maintain the required records at their business premises.

11. What is the justification for questions of a sensitive nature? If personally identifiable information (PII) is being collected in an electronic system, identify the Privacy Impact Assessment (PIA) that has been conducted for the information collected under this request and/or the Privacy Act System of Records notice (SORN) issued for the electronic system in which the PII is being stored.

This information collection contains no questions of a sensitive nature. In addition, this information collection does not collect personally identifiable information (PII) in a Government electronic system. Therefore, no Privacy and Civil Liberties Impact Assessment (PCLIA) or System of Records Notice (SORN) is required for this collection.

12. *What is the estimated hour burden of this collection of information?*

Estimated Burden Hours: Based on recent data, TTB estimates that there are 20 respondents to this information collection, with each making once response per year on an ongoing basis, for a total of 20 annual responses. TTB further estimates that each response takes 9 hours, resulting in an estimated total annual burden of 180 hours.

Estimated Respondent Labor Costs: TTB estimates the annual per-respondent and total respondent labor costs for this information collection as follows:

NAICS 312000 – Beverage Manufacturing – Office & Administrative Support Occupations					
Fully-loaded Labor Rate/Hour¹ = \$36.94*					
Responses per Respondent	Time Per Response	Fully-loaded Labor Rate per Hour	Labor Costs per Respondent	Total Respondents	Total Respondent Labor Costs
1 (one)	9 hours	\$36.94	\$332.46	20	\$6,649.20

* Fully-loaded labor rates and labor costs rounded to the nearest whole cent.

Recordkeeping: Under 27 CFR 26.163, 26.272, and 27.30, respondents must maintain the records required under those parts for a period of not less than 3 years. Under 27 CFR 28.45, respondents must maintain records related to alcohol exports for a period of at least 2 years. In all cases, the records must be readily available for TTB inspection during business hours.

13. *What is the estimated annual cost burden to respondents or record keepers resulting from this information collection request (excluding the value of the hour burden in Question 12 above)?*

TTB believes that there are no non-labor costs associated with this collection.

14. *What is the annualized cost to the Federal Government?*

This information collection consists of records maintained by respondents at their premises, and, as such, there is no cost to the Federal government for this information collection.

15. *What is the reason for any program changes or adjustments reported?*

There are no program changes or adjustments associated with this collection.

¹ The fully-loaded Labor Rate = Hourly wage rate + benefit costs, which, for the private sector, is calculated as hourly wage x 1.44. Per the most recent U.S. Department of Labor, Bureau of Labor Statistics, data for National Industry-Specific Occupational Employment and Wage Estimates for NAICS 312100—Beverage Manufacturing, the average fully-loaded labor rate per hour for Office and Administrative Support Occupations (43–0000) is \$36.94, based on a mean hourly wage of \$25.65. See <https://data.bls.gov/oes/#/industry/312100>.

16. *Outline plans for tabulation and publication for collections of information whose results will be published.*

TTB will not publish the results of this information collection.

17. *If seeking approval to not display the expiration date for OMB approval of this information collection, what are the reasons that the display would be inappropriate?*

This information collection consists records kept by respondents at their premises. As such, there are prescribed forms or other mediums for TTB to display this collection's OMB approval expiration date.

18. *What are the exceptions to the certification statement?*

- (c) See item 5 above.
- (f) This is not a recordkeeping requirement.
- (i) No statistics are involved.
- (j) See item 3 above.

B. Collections of Information Employing Statistical Methods.

This information collection does not employ statistical methods.