

**DEPARTMENT OF THE TREASURY**

**ALCOHOL AND TOBACCO TAX AND TRADE BUREAU**

**Supporting Statement — Information Collection Request**

**OMB Control Number 1513–0080**

**Distilled Spirits Plant Equipment and Structures (TTB REC 5110/12)**

**Changes Since Last Approval**

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

- In Question 8, TTB is updating the 60-day notice publication information associated with this information collection.
- In Question 12, TTB is updating the respondent burden associated with this information collection.
- In Question 15, TTB is explaining the adjustments to this information collection's estimated burden.

**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, the IRC at 26 U.S.C. 5001 imposes Federal excise tax on distilled spirits produced or imported into the United States. To safeguard that tax revenue and facilitate inspections, the IRC at 26 U.S.C. 5178 authorizes the Secretary to issue regulations regarding the location, construction, and arrangement of distilled spirits plants (DSPs), and the identification of DSP structures, equipment, pipes, and tanks. In addition, at 26 U.S.C. 5180, the IRC requires DSP proprietors to post an exterior identification sign at their premises, and, at 26 U.S.C. 5206, the IRC requires DSP proprietors to mark containers of distilled spirits as the Secretary prescribes by regulation.

Under those IRC authorities, TTB has issued regulations in 27 CFR Part 19, Distilled Spirits Plants, concerning the identification of DSP locations, equipment, structures, and bulk containers. Specifically, § 19.189 requires the placement of identification marks on DSP

buildings, tanks, stills, fermenters, cookers, yeast tanks, and other major equipment, while § 19.191 implements the statutory requirement for an exterior identification sign at DSPs. Under § 19.478(a)(3), tank cars and tank trucks used by DSPs as bulk conveyances for distilled spirits must be permanently and legibly marked with an identification number, their capacity in wine gallons, and the name or symbol of their owner.

The required identification signs and marks are necessary to protect the revenue and facilitate inspections, as TTB uses the required information to identify the location, use, and capacity of a DSP's structures, equipment, and bulk conveyances.

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?*

To safeguard the revenue and to facilitate inspections, TTB field personnel use the required signs and marks to identify specific DSP premises, their structures, equipment, and bulk conveyances, and the uses and capacities of such things.

*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 believes that improved information technology is not adaptable to exterior DSP signs or permanently marking DSP structures, equipment, and bulk conveyances.

*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?*

Efforts to identify duplication are not applicable to identification and marking of specific DSPs, or their structures, equipment, and bulk conveyances.

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

The identification and marking of a DSP's location, structures, equipment, and bulk conveyances is a usual and customary business practice conducted on a one-time or as needed basis. As such, this information collection is not susceptible to reduced requirements for small business.

*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?*

The identification and marking of DSP locations, structures, equipment, and bulk conveyances is a one-time or as needed requirement, and, as such, the frequency of this collection cannot be reduced, only eliminated. If TTB eliminated this information collection, it would not be able to readily identify DSPs or their structures, equipment, and bulk

conveyances. This would jeopardize the revenue and harm TTB's ability to effectively inspect DSP premises and operations.

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 public, TTB published a "60-day" comment request notice for this information collection in the Federal Register on January 30, 2026, at 91 FR 4180. 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?*

An assurance of confidentiality is not applicable to this information collection because it consists of identifying signs and marks placed by DSP proprietors at their premises and on their DSP's structures, equipment, and bulk conveyances, which may be publicly viewable.

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 collection, which consists of identifying signs and marks placed by DSP proprietors at their premises and on their structures, equipment, and bulk conveyances, does not collect personally identifiable information (PII) in an 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 it regulates 5,800 DSPs and that each will make one annual response to this information collection, for a total of 5,800 responses. However, the placement of identifying signs and marks at DSP premises and on DSP structures, equipment, and bulk conveyances is a usual and

customary business practice undertaken by respondents regardless of any regulatory requirement to do so, and such usual and customary business practices impose no additional burden on respondents under OMB regulations at 5 CFR 1320.3(b)(2).

Estimated Respondent Labor Costs: Because this information collection consists of usual and customary signs and marks placed by DSP proprietors at their premises and on their DSP structures, equipment, and bulk conveyances, this collection imposes no additional labor cost burden on respondents per the OMB regulations at 5 CFR 1320.3(b)(2).

Respondent Record Retention: As a usual and customary business practice, DSP proprietors maintain the usual and customary identification signs and marks at their premises and on their DSP structures, equipment, and bulk conveyances required under this collection as long as such things are in use.

*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)?*

As a usual and customary business practice, there is no additional cost to respondents associated with the placement of the DSP signs and marks required under this information collection.

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

Because this the required signs and marks are placed by DSP proprietors at their premises, there is no cost to the Federal Government associated with this information collection.

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

There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates resulting from continued growth in the number of DSPs in the United States, TTB is increasing the number of annual respondents and responses to this collection, from 4,800 to 5,800 each. There is no corresponding increase in burden hours for this collection as it consists of the placement of usual and customary identification signs and marks at DSP premises, which impose no additional burden on respondents per the OMB regulations at 5 CFR 1320.3(b)(2).

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

TTB does not publish the results of this third-party disclosure information collection, which consists of signs and marks placed by DSP proprietors at their premises or on their bulk conveyances.

*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 of identifying signs and marks place by DSP proprietors at their premises and on their DSP structures, equipment, and bulk conveyances. As such, there is no TTB-prescribed medium for it to display the expiration date for OMB approval of this information collection.

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

- (c) See item 5 above.
- (f) See item 12, Record Retention, above.
- (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.