

**DEPARTMENT OF THE TREASURY**

**ALCOHOL AND TOBACCO TAX AND TRADE BUREAU**

**Supporting Statement -- Information Collection Request**

**OMB Control Number 1513-0063**

**Stills: Notices, Registrations, and Records (TTB REC 5150/8)**

**Changes Since Last Approval**

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

- In Question 8, TTB is updating the 60-day notice publication information for this information collection.
- In Questions 12, 13, and 14, TTB is, respectively, revising the estimated respondent burden, respondent non-labor costs, and costs the Federal Government associated with this information collection.
- In Question 15, TTB explains the current adjustments made to the estimated respondent burden associated with 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, the IRC at 26 U.S.C. 5001 imposes a Federal excise tax on distilled spirits produced in or imported into the United States for beverage purposes, and, as such, the illegal use of stills to produce untaxed distilled spirits would jeopardize revenue. To protect the revenue, various sections of chapter 51 the IRC and the TTB regulations issued under those statutory authorities—contained in 27 CFR Part 29, Stills and Miscellaneous Regulations—establish a comprehensive system for regulating stills. This information collection covers the notices, registrations, and recordkeeping requirements related to stills contained in the TTB regulations. The requirements contained in this information collection are:

- a. Notice of manufacture of still (26 U.S.C. 5101 and 27 CFR 29.47). Where deemed necessary to protect the revenue, TTB may require a manufacturer to file a letterhead notice before removing a still from its place of manufacture.
- b. Notice of set up of still (26 U.S.C. 5101 and 27 CFR 29.49). When deemed necessary to protect the revenue, TTB may require a manufacturer to file a letterhead notice before setting up a still.
- c. Registration (26 U.S.C. 5179 and 27 CFR 29.55). Every person who has possession, control, or custody of a still must register the still or distilling apparatus using the registration or permit application prescribed in title 27 Code of Federal Regulations for qualification under 26 U.S.C. chapter 51. In general, to register stills, respondents use form TTB F 5110.41, Registration of Distilled Spirits Plant (or its electronic equivalent in TTB's Permits Online system (PONL), which is approved separately under OMB No. 1513-0048, when filing a new or amended permit application. Specific to this information collection, if a respondent is not required to qualify as a distilled spirits plant operator, they register stills by letter application to TTB. In addition, when a registered still is removed, sold, or otherwise disposed of, the registrant must notify TTB of the change by letterhead notice.
- d. Records (27 CFR 29.47(c), 29.49(c), and 29.59). Every manufacturer and vendor of stills must maintain at their premises record copies of the notices required under § 29.47 and 29.49, as well as a record of all stills manufactured, received, removed, or otherwise disposed of, showing the name of the purchaser and the purpose for which each apparatus is to be used. Respondents must retain the required records for 3 years. While TTB requires manufacturing and set up notices to be submitted in letterhead format, the regulations prescribe no specific format for the required manufacturing, receiving, removal, and disposal records, which may consist of usual and customary business records, such as sales invoices, if all of the required information is shown.

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 this information collection to maintain accountability over stills and to verify their registration, which is necessary to protect the revenue. The use of unregistered or otherwise unaccounted-for stills to illegally produce untaxed distilled spirits would result in the loss of Federal tax revenue.

*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?*

The occasional letterhead notices required under this collection are not susceptible to automated collection techniques. Respondents may maintain the required records using information technology at their discretion.

*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 notices, registrations, and records required under this information collection contain data that is pertinent to each respondent and applicable to the specific issue of regulating the manufacture, set up, disposal, and registration of stills. As far as TTB is able to determine, similar information is not available elsewhere.<sup>1</sup>

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

All entities, regardless of size, are required by 27 CFR part 29 to submit the notices and registrations and to keep the records related to stills required under this information collection. Waiver or reduction of this collection's requirements, simply because of the size of the respondent's business, could jeopardize the revenue. However, TTB believes that this occasional information collection 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?*

TTB believes the mandated reporting and recordkeeping requirements are the minimum necessary to maintain accountability over stills. Not conducting this information collection would jeopardize the revenue as unaccounted-for stills could be used to illegally produce untaxed distilled spirits. In addition, this information collection is conducted only on an as-needed basis, and, as such, 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 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.

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<sup>1</sup> In general, distilled spirits plant operators register their stills using form TTB F 5110.41, Registration of Distilled Spirits Plant, or its PONL equivalent, which is approved under OMB No. 1513-0048, and such respondents are not required to file a duplicate notice under this 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, Federal law at 5 U.S.C. 552(b)(4) protects the confidentiality of proprietary information obtained by the Government from regulated businesses and individuals, and 26 U.S.C. 6103 prohibits disclosure of tax returns and related information unless disclosure is specifically authorized by the IRC. TTB maintains submitted notices and registrations in secure office space and computer systems with controlled access, while respondents maintain the required records at their 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 request 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 Respondent Burden: Based on recent data, TTB estimates that there are 40 annual respondents to this information collection, each making 4 responses, for a total of 160 responses. TTB further estimates that each response to this collection requires 1 hour to complete (0.75 hour for reporting and 0.25 hour for recordkeeping), for a total of 4 hours of burden per respondent, and an estimated total annual burden of 160 hours.

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

<b>Average Fully-Loaded Wage for Compliance Officers in the Fabricated Metal Product Manufacturing Industry (NAICS 332000) = \$54.37<sup>2</sup></b>					
Avg. Time / Response	Labor Cost / Response*	Responses / Respondent	Labor Costs / Respondent	Total Respondents	Total Labor Costs
1 hour	\$54.37	4	\$217.48	40	\$8,699.20

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

Record Retention Burden: Under 27 CFR 29.59, manufacturers and vendors of stills must maintain at their premises record copies of the notices required under 27 CFR 29.47 and 29.49, as well as records of all stills manufactured, received, removed, or otherwise disposed of, showing the name of the purchaser and the purpose for which each apparatus

<sup>2</sup> Private sector fully-loaded labor rate = Hourly wage rate x a factor of 1.44 to account for benefit costs. Per the most recent U.S. Department of Labor, Bureau of Labor Statistics, data for National Industry-Specific Occupational Employment and Wage Estimates, the averaged fully-loaded labor rate for Compliance Officers in the Fabricated Metal Products Manufacturing Industry (NAIC 332000) is \$54.37, based on a mean hourly wage of \$37.76. See <https://data.bls.gov/oes/#/332000>.

is to be used. Respondents must retain the required records for 3 years. While the regulations require still manufacturing and set up notices to be submitted in letterhead format, they prescribe no specific format for still manufacturing, receiving, removal, and disposal records, which may consist of usual and customary records kept during the normal course of business, such as sales invoices, if all of the required information is shown.

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 respondents do not bear any annualized capital or start-up costs as a result of this occasional information collection. However, TTB estimates that each of this collection's respondents have mailing supply and postage costs of \$2.00 per response for their four annual responses, which total \$8.00 per-year for each respondent and \$320.00 in total for all 40 estimated respondents.

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

There is no TTB form associated with this information collection, and, as such, there are no related printing and distribution costs to TTB. In addition, TTB has no other overhead costs for submissions of this occasional information collection.

TTB estimates its annual labor costs for this information collection as follows:

<b>TTB Labor Costs for OMB No. 1513-0063 for TTB Personnel at the National Revenue Center in Cincinnati, Ohio</b>					
Position	Fully-loaded Labor Rate per Hour <sup>3</sup>	Processing Time per Response	Labor Costs per Response	Total Responses	Total TTB Labor Costs
GS-5, Step 5, Clerk	\$37.56	6 minutes	\$3.76	160	\$601.96
GS-12, Step 5, Specialist	\$82.53	24 minutes	\$33.01		\$5,281.92
<b>TOTALS</b>	<b>(\$73.55)</b>	<b>30 minutes</b>	<b>\$36.77</b>	<b>160</b>	<b>\$5,883.88</b>

\* Fully-loaded labor rates are rounded to the nearest whole cent.

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

There are no program changes associated with this information collection at this time, and TTB is submitting for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the estimated number of annual respondents to this information collection, from 20 to 40, resulting in an increase of the total number of annual

<sup>3</sup> Federal Government Fully-loaded Labor Rate = Hourly wage x 1.63 to account for employee benefit costs. Per the most recent Office of Personnel Management (OPM) salary tables for Federal employees in the Cincinnati, Ohio, wage region, the hourly fully-loaded wage rate for a GS-5, step 5, employee is \$33.27 (\$20.41 in hourly wages plus \$12.86 in benefit costs). For GS-12, step 5, employee, the fully-loaded labor rate is \$73.12 (\$44.86 in hourly wages plus \$28.26 in benefits). See [https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2022/CIN\\_h.pdf](https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2022/CIN_h.pdf).

responses, from 80 to 160. The estimated number of responses-per-respondent remains four per year.

*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 of letterhead notices generated by respondents, and certain records kept by respondents at their business premises. As such, there is no medium for TTB to display the collection's OMB approval expiration date.

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

(c) See item 5 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.