

DEPARTMENT OF THE TREASURY

ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

Supporting Statement -- Information Collection Request

OMB Control Number 1513-0024

Report — Export Warehouse Proprietor.

Changes Since Last Approval

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

- In Question 7, TTB is revising its response to explain the special circumstance under the OMB regulations associated with this information collection.
- In Question 8, TTB is updating the 60-day notice publication information for this information collection.
- In Questions 12, 13, and 14, TTB is revising, respectively, the annual estimated respondent burden and labor costs, the respondent non-labor costs, and costs to the Federal Government associated with this information collection.
- In Question 15, TTB explains the changes to the respondent burden estimates for this 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, under chapter 52 of the IRC (26 U.S.C. chapter 52), tobacco products¹ and cigarette papers and tubes manufactured in, or imported into, the United States are subject to Federal excise tax while tobacco products and cigarette papers and tubes removed for export, and all processed tobacco, are not subject to that tax. In addition, the IRC at 26 U.S.C. 5722 requires manufacturers and importers of tobacco products, processed tobacco, or cigarette papers and tubes, and export warehouse proprietors, to provide reports “containing such information, in such form, at such times, and for such periods as the

¹ Under chapter 52 of the IRC, “tobacco products” subject to Federal excise tax are: Small and large cigars, small and large cigarettes, snuff, chewing tobacco, pipe tobacco, and roll-your-own tobacco. Processed tobacco is regulated but is not subject to Federal excise tax under the IRC.

Secretary shall by regulation prescribe.”

Under the authority of section 5722 of the IRC, TTB has issued regulations in 27 CFR part 44 that require export warehouse proprietors to file monthly operations reports using form TTB F 5220.4, Report—Proprietor of Export Warehouse. Those regulations also require export warehouse proprietors to file that form when commencing business, concluding business, transferring ownership of the business, or at any other time an appropriate TTB officer determines that a special inventory is required. Export warehouse proprietors use TTB F 5220.4 to report the amount of tobacco products, cigarette papers and tubes, and processed tobacco on hand at the beginning and end of a given reporting period, the amount of such articles received and removed from their premises without payment of tax during the reporting period, and any losses, inventory overages, or shortages of such articles discovered during the reporting period.

The TTB regulations in 27 CFR part 44 that require the submission of form TTB F 5220.4 are:

§ 44.147, General. § 44.148, Opening. § 44.149, Monthly.
§ 44.150, Special. § 44.151, Closing.

The collected information allows TTB to account for and detect diversion of tobacco products and cigarette papers and tubes removed for export without payment of tax, as well as removals for export of processed tobacco, which is not subject to tax but may be diverted to taxable uses such as the illegal manufacture of tobacco products. The collected information also allows TTB to verify compliance with Federal laws and regulations related to the removal and export of such articles.

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 export warehouse operations information collected on TTB F 5220.4 to account for and detect diversion of tobacco products and cigarette papers and tubes removed for export without payment of tax, as well as removals for export of processed tobacco, which is not subject to tax but may be diverted to taxable uses such as the illegal manufacture of tobacco products. TTB also uses the collected information to verify compliance with Federal laws and regulations related to the removal and export of tobacco products and processed tobacco.

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?

Export warehouse proprietors may electronically complete and transmit TTB F 5220.4 to TTB via the Pay.gov online system at <https://www.pay.gov/paygov/home>. That form also is available as a fillable-printable form on the TTB website at <https://www.ttb.gov/public-information/forms>.

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?*

Form TTB F 5220.4 collects information that is pertinent to each respondent and applicable to their specific export warehouse operations. As far as TTB 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?*

All export warehouse proprietors, regardless of size, are required by regulation to provide the collected information to account for exports of tobacco products and cigarette papers and tubes, which are made without payment of tax, as well as exports of processed tobacco, which is not subject to tax. Waiver or reduction of this reporting requirement, simply because the respondent's business is small, could jeopardize the Federal revenue and TTB's ability to detect diversion of such untaxed articles to taxable uses.

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 collects the required information on a monthly basis in order to ensure that untaxed tobacco products, cigarette papers and tubes, and processed tobacco that are received and removed by export warehouse proprietors are not diverted into taxable domestic commerce. Not collecting the required information or collecting it less frequently would jeopardize TTB's ability to protect the revenue and take timely action on potential diversion of such articles.

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).)*

OMB regulations state that requiring reporting on more than a quarterly basis is a special circumstance. This collection requires export warehouse proprietors to report operational information using TTB F 5220.4 on a monthly basis. Given the substantial excise tax placed on tobacco products and the diversion potential associated with the removal of untaxed tobacco products and processed tobacco, TTB believes that less frequent submission of this report would jeopardize the revenue and impair its ability to detect diversion of such articles.

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?*

TTB provides no specific assurance of confidentiality for this information collection. However, Federal law at 5 U.S.C. 552 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 taxpayer-related information, unless disclosure of the information is specifically authorized by law. TTB maintains these records in secure file rooms and computer systems with controlled access.

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 requirement contains no questions of a sensitive nature, and it 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 65 respondents will each make 12 annual response to this information collection, resulting in 780 total annual responses. TTB also estimates that each response takes 1 hour to complete, resulting in an estimated total annual burden of 780 hours for this information collection.

Estimated Respondent Labor Costs: Based on the average fully-loaded labor rate of \$35.15 for all Office and Administrative Support employees in the warehousing and storage industry (NAICS 493000), TTB estimates the per-respondent and total respondent labor costs for this information collection as follows:²

Warehousing and Storage Industry, Office and Administrative Support Positions, Average Fully-Loaded Labor Rate = \$35.15/hour*					
Avg. Time per Response	Fully-loaded Labor Rate per Response	Responses / Respondent	Labor Costs / Respondent	Total Respondents	Total Labor Costs
1 hour	\$35.15	12	\$421.80	65	\$27,417.00

* Fully-loaded labor rate is rounded to the nearest whole cent.

² Private Sector Fully-loaded Labor Rate per Hour = Hourly wage rate multiplied by a factor of 1.44 to account for employee 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 for NAICS 493000—Warehousing and Storage, the average fully-loaded labor rate per hour for all Office and Administrative Occupations (43–0000) employees is \$35.15, based on a mean hourly wage of \$24.41. See <https://data.bls.gov/oes/#/industry/493000>.

Respondent Record Retention: Under 27 CFR 44.147, export warehouse proprietors must retain a copy of each TTB F 5220.4 at their warehouse for 3 years following the close of the calendar year covered in such reports, available for inspection by any appropriate TTB officer upon request.

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)?*

This information collection is compiled from usual and customary records kept by export warehouse proprietors during the normal course of business, including receipt, shipping, and inventory records. As such, this information collection imposes no annualized capital, start-up, maintenance, or operational costs upon respondents. As for other costs, TTB estimates that 30 respondents submit TTB F 5220.4 by mail, with each response costing \$1.00 in postage and mailing supplies, resulting in annual mailing costs of \$12.00 per respondent and \$360.00 in total. The remaining 35 respondents submit TTB F 5220.4 electronically via the Pay.gov system and have no postage and mailing supply costs.

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

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

Labor Costs for Personnel at TTB's National Revenue Center in Cincinnati, Ohio, for OMB No. 1513-0024					
Position	Fully-loaded Labor Rate per Hour ³	Processing Time per Response	Labor Costs per Response	Total Responses	Total TTB Labor Costs
GS-5, Step 5, Clerk	\$37.56	0.5 hour	\$18.78	780	\$14,648.40
GS-11, Step 5, Specialist	\$68.85	0.5 hour	\$34.43		\$26,855.40
TOTALS	(\$53.21)	1 hour	\$53.21	780	\$41,503.80

General costs: Printing and distribution costs to the Federal government for this information collection have decreased to \$0.00 due to the availability of TTB forms on the TTB Web site at <https://www.ttb.gov/public-information/forms>.

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

Program Changes and Adjustments: There is no program change associated with this information collection. As for adjustments, due to a change in agency estimates, TTB is decreasing the number of annual respondents to this collection from 70 to 65. In turn, that reduction results in a decrease in the number of annual responses to this collection from

³ Federal Government Fully-loaded Labor Rate = Hourly wage rate x 1.63 to account for benefit costs. Per the most recent Office of Personnel Management (OPM) hourly wage data, the fully-loaded labor rates for Federal employees in the Cincinnati, Ohio, wage area are: (1) \$37.56 for GS-5 (step 5), based on an hourly wage of \$23.04, and (2) \$68.85 for GS-11 (step 5), based on an hourly wage of 42.24. See https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2026/CIN_h.pdf.

840 to 780 and decreases its estimated total annual burden hours from 840 to 780. The number of responses per respondent, 12 (one per month), and the burden per response, 1 hour, for this collection remains the same as previously reported.

Form Revisions: While the data collected on the form remains the same as previously reported, TTB is revising form TTB F 5220.4 to update the address of its headquarters shown in the form's Paperwork Reduction Act Notice.

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?

TTB will display the expiration date for OMB approval of this information collection on its related information collection instrument, form TTB F 5220.4.

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.

B. Collections of Information Employing Statistical Methods.

This information collection does not employ statistical methods.