

**DEPARTMENT OF THE TREASURY**

**ALCOHOL AND TOBACCO TAX AND TRADE BUREAU**

**Supporting Statement -- Information Collection Request**

**OMB Control Number 1513-0056**

**Distilled Spirits Plants—Transaction and Supporting Records (TTB REC 5110/05)**

**Changes Since Last Approval**

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

- In Question 8, TTB is updating the Federal Register publication information for the 60-day notice requesting public comments on this information collection.
- In Question 12, TTB is updating the estimated number of annual respondents and responses to this information collection.
- In Question 15, TTB is explaining the adjustments to the estimated number of annual respondents and responses to 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 Federal alcohol excise tax on distilled spirits produced or imported into the United States. The IRC at 26 U.S.C. 5207 also requires distilled spirits plant (DSP) proprietors to keep records related to their production, storage, denaturing, and processing activities and render reports on those activities as the Secretary prescribes by regulation. In addition, IRC sections at 26 U.S.C. 5008, 5201, 5204, 5211–5215, 5223, 5362, 5370, 5373, 5555, and 5559 authorize or require proprietors to keep records concerning various actions related to those DSP activities, such as destruction, loss, inventories, gauging, and redistillation of distilled spirits.

Under those statutory IRC authorities, the TTB regulations in 27 CFR parts 19, 26, 27, and 28 require DSP proprietors to keep certain transaction and supporting records related to their production, storage, denaturing, and processing of distilled spirits. This information

collection, approved under OMB control number 1513–0056, consists of such records that are common to all four of those major DSP activities. This includes records concerning the receipt of materials, and returns, destruction, losses, gauging, and inventories of, and additions of oak chips to, distilled spirits. DSP proprietors use these common records, along with records that are unique to each activity, to document the data provided on their monthly DSP production, storage, denaturing, and processing operations reports. (The keeping of records unique to each of those four DSP activities, and the four related monthly DSP operations reports, are approved under other OMB control numbers.<sup>1</sup>)

TTB has determined that the transaction and supporting records common to each of the four major DSP activities are usual and customary records kept by DSP proprietors during the normal course of business, regardless of any TTB regulatory requirement to do so, for the purpose of cost, production, and inventory control. The TTB regulatory requirements to keep those records are necessary to protect the revenue as the required records allow TTB to verify the data that DSP proprietors provide on their monthly operations reports and determine the resulting excise tax liability of those proprietors.

The following 27 CFR parts 19, 26, 27, and 28 regulatory sections require keeping of usual and customary transaction and supporting records common to DSP production, storage, denaturing, and processing activities, or prescribe retention requirements for such records:

19.226	19.283	19.284	19.286	19.287	19.288	19.289	19.303
19.306	19.307	19.312	19.322	19.324	19.331	19.333	19.360
19.371	19.372	19.383	19.389	19.394	19.402	19.405	19.406
19.414	19.419	19.425	19.427	19.431	19.434	19.435	19.452
19.454	19.457	19.459	19.462	19.465	19.571	19.572	19.573
19.574	19.575	19.576	19.577	19.580	19.581	19.616	19.617
19.618	19.619	19.620	19.621	19.623	19.626	26.164a	26.204
26.273b	27.139	28.98 and	28.192.				

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?*

The usual and customary DSP transaction and supporting records common to distilled spirits production, storage, denaturing, and processing activities required under this information collection are among the source documents that DSP proprietors use to compile their monthly operations reports summarizing those four activities. During field audits or compliance investigations, TTB personnel may examine the required records to verify the data provided by DSP proprietors in those operations reports and determine their excise tax liability. As such, this information collection is necessary to protect the revenue and ensure compliance with TTB regulatory requirements.

<sup>1</sup> The transaction and supporting records that are unique to each of the four DSP activities, and the four related monthly DSP operations reports, are approved under OMB control numbers 1513–0047 (production operations, reported on TTB F 5110.40), 1513–0039 (storage operations, reported on TTB F 5110.11), 1513–0049 (denaturing operations, reported on TTB F 5110.43), and 1513–0041 (processing operations, reported on TTB F 5110.28).

*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?*

This information collection requires DSP proprietors to keep at their premises certain transaction and supporting records regarding distilled spirits operations. Under 27 CFR 19.572, proprietors may keep the required records in paper, microfilm, microfiche, or electronic formats using information technologies of their choice, provided that the required information is readily available to TTB personnel during on-site audits and inspections.

*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 TTB regulations related to this information collection require DSP proprietors to keep certain usual and customary transaction and supporting records related to distilled spirits production, storage, denaturing, and processing activities conducted at their premises. As far as TTB is able to 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?*

The distilled spirits transaction and supporting records required under this information collection requirement consist of usual and customary records kept by DSP proprietors during the normal course of business for the purpose of cost, production, and inventory control, regardless of any regulatory requirement to keep such records. As such, this collection requirement imposes no additional burden on respondents, including small entities, per the OMB regulations at 5 CFR 1320.3(b)(2).

*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 IRC at 26 U.S.C. 5207 requires DSP proprietors to keep records and render reports regarding their distilled spirits production, storage, denaturing, and processing activities as the Secretary prescribes by regulation. If TTB did not require DSP proprietors to keep the distilled spirits transaction and supporting records required under this information collection, it could not fulfill that statutory mandate, and it would not be able to verify operation data provided by proprietors. Also, if TTB could not verify that data, it could not determine the excise tax liabilities of DSP proprietors, which would jeopardize the revenue. In addition, because DSP proprietors keep the required records on an ongoing basis, the required information cannot be collected 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?*

There are no special circumstances associated with this information collection.

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 February 12, 2026, at 91 FR 6726. 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, which consists of usual and customary distilled spirits transaction and supporting records kept by DSP proprietors at their premises during the normal course of business. In cases where TTB inspects those records, 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 related information, unless disclosure is specifically authorized by law.

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, which consists of usual and customary business records kept by respondents at their premises, 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 Respondent Burden: Based on recent data, TTB estimates that it regulates 5,800 DSPs and that each proprietor will make 1 annual response to this on-going recordkeeping requirement, for a total of 5,800 annual responses. Because this collection consists of usual and customary records kept by respondents at their premises during the normal course of business, regardless of any regulatory requirement to do so, this collection requirement imposes no additional hourly burden on respondents, per the OMB regulations at 5 CFR 1320.3(b)(2).

Estimated Respondent Labor Costs: Because this information collection consists of usual and customary business records kept by respondents at their premises regardless of any regulatory requirement to do so, this collection requirement imposes no additional labor cost burden on respondents per the OMB regulations at 5 CFR 1320.3(b)(2).

Record Retention: For all DSP records required under 27 CFR part 19, § 19.575 states that respondents must retain the records for at least 3 years from the date of the record or the last entry, whichever is later. In addition, §§ 19.571–19.574, 19.576, 19.577, 19.580, and 19.581 contain general, format, location, availability, readability, time of entry, and other requirements for all records required under part 19. Retention requirements for records required under 27 CFR parts 26, 27, and 28 are approved under other information collection requirements. In general, respondents must retain records required under parts 26 and 27 for 3 years, and they must retain records required under part 28 for two years.

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)?*

Per the OMB regulations at 5 CFR 1320.3(b)(2), there are no costs to respondents related to this information collection as it consists of usual and customary business records kept by respondents regardless of any regulatory requirements to do so.

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

This information collection consists of usual and customary distilled spirits transaction and supporting records kept by DSP proprietors at their premises. 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 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 each to 5,800 each. However, because this collection requires the keeping of usual and customary business records, there is no corresponding increase in burden hours associated with this information collection as such collections impose no hour 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 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 certain transaction and supporting records kept by DSP proprietors at their premises. As such, there is no prescribed medium for TTB to display the OMB approval expiration date for this information collection.

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

- (c) See item 5 above.
- (g) This information collection consist of certain usual and customary business records kept by DSP proprietors at their premises. As such, there is no prescribed medium for TTB to inform respondents of the information called for under 5 CFR 1320.8(b)(3).
- (i) No statistics are involved.

**B. Collections of Information Employing Statistical Methods.**

This information collection does not employ statistical methods.