

DEPARTMENT OF THE TREASURY

ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

Supporting Statement -- Information Collection Request

OMB Control Number 1513-0031

Specific and Continuing Transportation Bonds—Distilled Spirits or Wines Withdrawn for Transportation to Manufacturing Bonded Warehouse, Class Six

Changes Since Last Approval

Changes made to the Supporting Statement since this information 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 respondent labor costs associated with this information collection.
- In Question 14, TTB is updating its estimate of the costs to the Federal Government for 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, as amended, (IRC, 26 U.S.C.). TTB administers those laws 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 (Secretary) has delegated certain IRC administrative and enforcement authorities to TTB through Treasury Order 120-01.

Under the United States customs laws at 19 U.S.C. 1311, materials subject to an internal revenue tax, such as distilled spirits and wine, may be transferred without payment of tax to a manufacturing bonded warehouse for use in the production of products for export if a bond is provided to ensure compliance with relevant laws and regulations. Specific to distilled spirits and wine, the Internal Revenue Code (IRC) at 26 U.S.C. 5214(a) authorizes transfer of distilled spirits from a distilled spirits plant to a manufacturing bonded warehouse without payment of excise tax, while section 5175 requires a bond for such transfers. The IRC at 26 U.S.C. 5362(c) authorizes the similar tax-free transfer of wine from a wine premises to a manufacturing bonded warehouse and authorizes the Secretary to require a bond for such transfers. Those IRC sections also authorize the Secretary to prescribe regulations regarding such tax-free transfers.

Under the authority of those IRC sections, the Alcohol and Tobacco Tax and Trade Bureau (TTB) alcohol export regulations in 27 CFR part 28 require the proprietor of a manufacturing bonded warehouse to file a bond to cover the tax-free transfer of distilled spirits or wine from a distilled spirits plant or wine premises to their bonded warehouse. General bond requirements are set out at 27 CFR 28.25 and 28.51. Under 28.63 and 28.64, respectively, such proprietors may file either a specific transportation bond using form TTB F 5100.12 to cover a single tax-free transfer, or a continuing transportation bond using form TTB F 5110.67 to cover multiple tax-free transfers made over a period of time. The collected information is necessary to meet the IRC's statutory requirements regarding tax-free transfers of distilled spirits and wine and protect the revenue while providing operational flexibility to manufacturing warehouse proprietors.

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?

Proprietors of manufacturing bonded warehouses file either a specific transportation bond using TTB F 5100.12 or a continuing transportation bond using TTB F 5110.67 when they withdraw distilled spirits or wine, without payment of tax, from a distilled spirits plant or wine premises for transfer to their bonded warehouse. TTB personnel examine the provided information and bond amount to ensure that there is no jeopardy to the revenue from such tax-free transfers. TTB retains the bond forms until the transfer of the distilled spirits or wine is complete and no tax liability on the part of the manufacturing bonded warehouse proprietor remains.

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. Currently, TTB F 5100.12 and TTB F 5110.67 are available as fillable-printable forms on the TTB website at <https://www.ttb.gov/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?

The bonds filed on forms TTB F 5100.12 and TTB F 5110.67 require information pertinent to each proprietor of a manufacturing bonded warehouse and are applicable to the specific issue of protecting the Federal excise tax liability on distilled spirits and wine while those commodities are transferred tax-free from a distilled spirits plant or wine premises to such a warehouse. 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 proprietors of manufacturing bonded warehouses, regardless of size, are required by 27 CFR part 28 to file a transportation bond using either TTB F 5100.12 or TTB F 5110.67 when transferring distilled spirits or wine without payment of tax from a distilled spirits plant

or wine premises to their warehouse. Waiver or reduction of this requirement, simply because the respondent's business is small, could result in diversion of non-taxpaid alcohol to taxable uses, which would jeopardize the revenue.

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?*

Not requiring bond coverage for the tax-free transfer of distilled spirits or wine to a manufacturing bonded warehouse is contrary to statutory and regulatory requirements. If TTB were to eliminate the requirement for a bond, the excise tax liability on distilled spirits and wine in transit to manufacturing bonded warehouses would be unprotected. In addition, respondents may file a continuing transportation bond covering multiple transfers or a specific transportation bond covering a single transfer. Therefore, because respondents complete either of those bond forms only when making such transfers, the frequency of this information collection cannot be reduced.

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 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 request. 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 related information unless disclosure is specifically authorized by that section. TTB maintains the required bond forms in password-protected computer systems and in secure file rooms 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 contains no questions of a sensitive nature. In addition, it does not collect personally identifiable information (PII) in a Government electronic system. As such, no Privacy and Civil Liberties Impact Assessment (PCLIA) or System of Records Notice (SORN) is required for this collection.

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

Hour burden: Based on recent data, TTB estimates that 25 respondents will each file one specific transportation bond annually using TTB F 5100.12, and that an additional 25 respondents will each file one continuing transportation bond annually using TTB F 5110.67, for a total of 50 annual responses to this information collection. TTB further estimates that each response requires one hour to complete, for an estimated total annual burden of 50 hours for this information collection.

Labor cost burden: TTB estimates the per-response and total labor cost burden for this information collection as follows:

<i>Labor Category</i>	<i>Fully-loaded Labor Rate/Hour¹</i>	<i>Time/Response</i>	<i>Labor Cost/Response</i>	<i>Total Labor Costs for 50 Annual Responses</i>
Compliance Officer	\$52.40	1 hour	\$52.40	\$2,620.00

Recordkeeping: Per the TTB regulations at 27 CFR 28.45, respondents must maintain file copies of any form required under part 28 for a period of not less than 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)?*

This information collection requires only the very occasional submission of a statutorily-required bond to TTB. As such, this collection imposes no annualized capital, start-up, maintenance, operational, or other costs to respondents. However, TTB estimates that respondents have postal and mailing supply costs of up to \$2.00 per response, for a total of up to \$100.00 for 50 annual responses.

¹ Private Sector Fully-loaded Labor Rate = Hourly wage rate x 1.44 to account for employee benefit costs. Per the most recent U.S. Department of Labor, Bureau of Labor Statistics (BLS), data for National Industry-Specific Occupational Employment and Wage Estimates for NAICS 312100—Beverage Manufacturing, the mean hourly wage for Compliance Officers (13–1041) is \$36.39 per hour, which results in a fully-loaded labor rate of \$52.40 per hour. See <https://data.bls.gov/oes/#/industry/312100>. Fully-loaded labor costs are rounded to the nearest whole cent.

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

TTB estimates the annual costs to the Federal Government for this information collection as follows:

General costs: TTB has determined that it has no overhead costs for this very occasional information collection request. In addition, printing and distribution costs to the Federal government for this 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>.

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

Labor Costs for OMB No. 1513-0031 for TTB Personnel at the Office of Permitting and Taxation in Cincinnati, Ohio					
<i>Position</i>	<i>Fully-loaded Labor Rate per Hour²</i>	<i>Processing Time per Response</i>	<i>Labor Costs per Response</i>	<i>Total Responses</i>	<i>Total TTB Labor Costs</i>
GS-5, Step 5, Clerk	\$37.56	6 minutes	\$3.76	50	\$188.00
GS-12, Step 5, Specialist	\$82.53	12 minutes	\$16.51		\$825.50
TOTALS	(\$67.57)	18 minutes	\$20.27	50	\$1,013.50

Printing and distribution costs to the Federal government have decreased to \$0.00 in TTB's cost estimate due to the availability of TTB forms to the public 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?

There are no program changes or adjustments associated with this information collection request at this time, and TTB is submitting it for extension purposes only.

Form Changes: In the instructions on forms TTB F 5100.12 and TTB F 5110.67, TTB is making updates to the Bureau's Cincinnati, Ohio address for submission of the forms. Also, in the Paperwork Reduction Act Notice, TTB is adding an admonition to not mail completed forms to TTB's Paperwork Reduction Act officer at its Washington, DC address. These changes do not alter the information data collected or add to this collection's burden.

² 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 rates for TTB employees are: (1) \$37.56 for GS-5 (step 5), based on an hourly wage of \$23.04; and (2) \$82.53 for GS-12, step 5, based on an hourly wage of \$50.63. See https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2026/CIN_h.pdf. Dollar figures are rounded to the nearest whole cent.

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 forms, TTB F 5100.12 and TTB F 5110.67.

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 collection does not employ statistical methods.