

DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

Supporting Statement – Information Collection Request

OMB Control Number 1513-0017

TTB F 5130.6 - Drawback on Beer Exported

A. Justification

1. What are the circumstances that make this collection of information necessary and what legal or administrative requirements necessitate the collection? Also include the following: Align the information collection to Treasury's Strategic Goals, Line of Business/Sub-function, and IT Investment, if one is used.

Under 26 U.S.C. 5055, brewers are entitled to recover the excise tax paid on beer that has been brewed or produced in the United States and either exported or delivered for use as supplies on vessels and aircraft, by filing a claim for drawback (refund) of tax. Regulations in 27 CFR 28.221, 28.222, 28.225, 28.226, and 28.227 allow brewers or exporters to export taxpaid beer, and after exportation, allow brewers to file a claim on TTB F 5130.6 for drawback of excise taxes paid on the beer exported.

This information collection is aligned with:

Treasury Strategic Goal: Effectively Manage U.S. Government Finances.

Line of Business/Sub-function: General Government/Taxation Management.

IT Investment: Tax Major Application Systems.

2. How, by whom and for what purpose is this information used?

TTB uses the information on the form and supporting documentation to verify and approve brewers' claims for drawback of tax. TTB Form 5130.6 provides TTB with the documentation that the beer was produced and taxpaid within the United States, that the claimant is entitled to drawback of tax, and that the beer has been exported outside of the United States and is not subject to internal revenue tax. This documentation is intended to support the claimant's drawback claim, and to eliminate fraudulent claims.

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 encourages the use of technological advances to collect, store, and retrieve this information. TTB has approved and will continue to approve, on a case-by-case basis, the use of improved technology for the collection and maintenance of required information.

4. What efforts are used to identify duplication? Why can't any similar information already available be used or modified for use for the purposes described in Item 2 above?

This information is provided solely for the purpose of tax liability determinations regarding laws and regulations administered by TTB. We are not aware of any similar information that is available from any other source.

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

All of the information requested on TTB Form 5130.6 is used to determine whether drawback of internal revenue tax should be paid to the claimant. The information provided is necessary to ensure that claimants do not receive tax refunds to which they are not entitled. Thus, all claimants, regardless of size, must file the form to avoid possible jeopardy to 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?

Elimination of TTB Form 5130.6 would hamper TTB's ability to process and verify claims for drawback of tax on beer exported. Without this form, TTB would lack the necessary documentation of exportation of beer, and would be unable to carry out its mission of protecting tax revenues.

The frequency of information collected is based on the exportation activities of the claimant. Claimants complete this form only as often as necessary to comply with TTB regulations authorized by statute. TTB has no control over the frequency of collection of the information.

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.

A 60-day Federal Register notice was published for this information collection on Friday, April 11, 2014, 79 FR 20305. The notice solicited comments from the general public. TTB received no comments.

9. What decision was made to provide any payment or gift to respondents, other than remuneration of contractors or grantees?

No payment or gift is associated with 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 Form 5130.6 is maintained by Customs and at TTB offices in secure file rooms with controlled public access. 26 U.S.C. 6103 protects the confidentiality of tax information obtained by the Government from regulated individuals.

11. What justification is there 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 Privacy Act System of Records notice (SORN) that has been issued for the electronic system in which the PII is being stored.

We ask no questions of a sensitive nature. This collection is not associated with a PIA or SORN.

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

The number of respondents (100) and the number of forms filed annually by each (50) are based on historical data provided by TTB field personnel who audit and process this form. The estimated average number of hours per response is 1 hour. The total burden hours are 5,000.

13. What is the estimated total annual cost burden to respondents or recordkeepers resulting from this collection of information (excluding the value of the burden hours in Question 12 above)?

Total annual cost estimate associated with this collection is allocated entirely to operations and maintenance. Annual costs are allocated as follows:

Minimum wage \$7.25/hour	Preparation 5,000 hours @ \$7.25 =	\$36,250
Postage:	5,000 annual reports @ \$0.49 =	<u>\$ 2,450</u>
Total:		\$38,700

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

Estimates of annual cost to the Federal Government result from the printing and distribution of TTB F 5130.6 are as follows:

Clerical Cost	\$ 176
Other Salary (review supervisory, etc.)	<u>\$2,222</u>
TOTAL	\$2,398

Printing and distribution cost has either significantly decreased or no longer exist due to the availability of TTB forms on TTB.gov and in our electronic systems (PONL, FONL, COLA Online, and/or Pay.gov). As a result, there is no longer printing and distribution cost for this collection.

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

There are no program changes or adjustments associated with this information collection request.

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

The results of this collection will not be published.

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?

We will display the expiration date of OMB approval for this collection.

18. What are the exceptions to the certification statement?

- (c) See item 5 for explanation regarding burden to small businesses.
- (f) This is not a recordkeeping collection so there is no retention period.
- (i) There is no statistical method used for this collection.
- (j) See item 3 for explanation regarding the use of information technology.

B. Collections of Information Employing Statistical Methods.

This collection does not employ statistical methods.