

**DEPARTMENT OF THE TREASURY**  
**ALCOHOL AND TOBACCO TAX AND TRADE BUREAU**  
**Supporting Statement -- Information Collection Request**  
**OMB Control Number 1513-0131**

Information Collection Request Title: Certificate of Taxpaid Alcohol.

Information Collections Issued under this Title:

- TTB F 5100.4, Certificate of Taxpaid Alcohol.

**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.), 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 has delegated certain IRC administrative and enforcement authorities to TTB through Treasury Department Order 120-01.

Under the TTB regulations at 27 CFR 17.181, eligible flavoring extracts and medicinal preparations may be exported subject to 19 U.S.C. 1313(d), which authorizes drawback equal to the entire amount of internal revenue tax found to have been paid on the domestic alcohol used in the manufacture of such products. Nonbeverage product manufacturers file such export drawback claims in accordance with the applicable regulations of U.S. Customs and Border Protection (CBP).

Using this information collection, form TTB F 5100.4, the respondent lists the source of the distilled spirits used in the manufacture of the nonbeverage products, the amount of distilled spirits used, and the amount of excise tax claimed for export drawback. The respondent then sends the TTB F 5100.4 to TTB's National Revenue Center, which certifies that the listed distilled spirits excise taxes were paid and that no duplicate drawback claims have been made for those taxes. TTB returns the certified form to the respondent, who then submits it to CBP as part of the respondent's export drawback claim.

These export drawback claims to CBP may cover the full rate of the distilled spirits excise tax paid on the alcohol if the respondent has made no nonbeverage drawback claim to TTB under 26 U.S.C. 5114 (which allows for nonbeverage drawback at a rate of \$1.00 less than the rate at which the distilled spirits tax has been paid; see OMB control number 1513-0030). Alternatively, if the respondent has or will file a nonbeverage drawback claim with

TTB under 26 U.S.C. 5114, the export drawback claim may cover the remainder of the excise tax paid on the spirits (\$1.00 per proof gallon).

This information collection is aligned with:

- Line of Business/Sub-function: General Government/Taxation Management.
- IT Investment: Tax Major Application System.

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

Using TTB F 5100.4, a claimant provides information to TTB regarding the distilled spirits used in the manufacture of nonbeverage products eligible for export drawback and the amount of Federal alcohol excise taxes paid on the spirits. Such export drawback claims may cover either the full rate of tax which has been paid on the alcohol or, if a nonbeverage drawback claim has been or will be made under section 5114 of the IRC, the remaining \$1.00 per proof gallon of the tax that was not subject to the nonbeverage drawback claim. TTB certifies on the TTB F 5100.4 that no other certificate covering the described alcohol has been issued, and then returns a copy of the form to the claimant. The claimant then submits the certified TTB F 5100.4 to CBP, which uses the form to process the export drawback claim. TTB keeps a copy of the form on file to compare with future submissions in order to prevent duplicate 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 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 5100.4 is available as a fillable-printable form on the TTB Web site at <http://www.ttb.gov/forms/index.shtml>.

*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?*

TTB F 5100.4 collects information that is unique to each respondent. 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 drawback claimants, regardless of size, are required by CBP to submit this certification form. The information required on the form is minimal and cannot be waived or reduced simply because the respondent's business is small.

*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 nonbeverage export drawback claimants to file this certification with CBP could result in the payment of duplicate drawback claims by CBP and TTB, causing jeopardy to the revenue.

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?*

No special circumstances are 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 general public, TTB published a "60-day" comment request notice for this information collection in the Federal Register on Thursday, August 27, 2015, at 80 FR 52093. 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 collection.

10. *What assurance of confidentiality was provided to respondents, and what was the basis for the assurance in statute, regulations, or agency policy?*

No specific assurance of confidentiality is provided on this form. However, Federal law at 26 U.S.C. 6103 prohibits disclosure of tax related information unless disclosure is specifically authorized by that section. TTB maintains its copy of this form in secure office space with controlled access and in password-protected computer systems.

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.

A Privacy Impact Assessment (PIA) has been conducted for information collected under this request as part of the Tax Major Application System, and a Privacy Act System of Records notice (SORN) has been issued for this system under TTB .001-Regulatory Enforcement Record System and published in the Federal Register on January 28, 2015, at 80 FR 4637. TTB's PIAs are available on the TTB website at <http://www.ttb.gov/foia/pia.shtml>.

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

Based on recent experience, TTB estimates that 10 respondents will file 100 export drawback certification requests on TTB F 5100.4 annually, resulting in 1,000 annual responses. TTB also estimates that a respondent will require 0.5 hours (30 minutes) to complete each form, resulting in a total of 500 annual burden hours.

(10 respondents x 100 annual responses = 1,000 responses x 0.5 hours per response = 500 annual burden hours.)

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)?*

We do not believe respondents bear any additional capital or start-up costs or any increased operation or maintenance costs as a result of this information collection requirement.

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

Estimates of annual cost to the Federal Government are:

Printing costs	\$ 0
Distribution costs	0
Clerical costs	450.00
Other Salary costs (review, supervisory, etc.)	1,700.00
<b>TOTAL COSTS</b>	<b>2150.00</b>

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 <http://www.ttb.gov/forms/index.shtml>.

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

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

Non-material changes to the form: On TTB F 5100.4, TTB is adding the mailing address of its National Revenue Center, where the form is processed and certified, and is updating the TTB headquarters address listed 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 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?*

As a cost saving measure for both TTB and the general public, TTB is seeking approval not to display the expiration date for OMB approval of this information collection. By not displaying the expiration date of this collection on the related form, TTB will not have to update the form's expiration date on its electronic systems and website pages or on the form's paper version each time the information collection is approved. Similarly, TTB-regulated businesses will not have to update their stocks of paper forms or alter electronic copies of the form, including any marginally-punched continuous printed versions of the form produced by some businesses, at their own expense, for use with their electronic systems or for sale to other businesses or individuals. Additionally, not displaying the OMB approval expiration date on this form will avoid confusion among members of the public who may have identical forms with different expiration dates in their possession. By not displaying the expiration date, supplies of the form could continue in use regardless of when OMB's approval has expired.

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.