

DEPARTMENT OF THE TREASURY

ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

OMB Control Number 1513–0115

Usual and Customary Business Records Relating to Wine, TTB REC 5120/1.

Non-material Change Statement

As noted in the last supporting statement for this information collection, the Alcohol and Tobacco Tax and Trade Bureau (TTB) administers chapter 51 (distilled spirits, wine, and beer excise taxes and related provisions) 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 cited Federal law and departmental order, the Internal Revenue Service (IRS) has no jurisdiction over chapter 51 of the IRC, and the IRS has no role in administering or collecting the Federal excise tax on distilled spirits, wine, and beer.

However, on December 21, 2015, OMB renewed the approval of this information collection under control number 1513–0115 but added the following terms of clearance:

Terms of Clearance: Since the "usual and customary" burden associated with this collection is already approved under an existing IRS OMB Control number, Treasury should incorporate TTB's use of this information under those pertinent existing IRS collections. Once this is done, TTB should discontinue this collection.

All the IRC sections cited as the legal authorities for the information collection approved under OMB control number 1513–0115 are part of chapter 51 of the IRC, which, as noted above, is solely administered by TTB (see sections 5362, 5367, 5369, 5370, and 5555 within chapter 51 of 26 U.S.C.).

Because chapter 51 of the IRC, upon which this information collection is authorized, is under the sole jurisdiction of TTB, the terms of clearance listed in the December 21, 2015, Notice of Action for OMB control number 1513–0115 are incorrect. Please remove the incorrect terms of clearance from the Notice of Action for this information collection.