

**Law and TTB Regulations Related to OMB No. 1513–0088, Alcohol, Tobacco, and Firearms Related Documents for Tax Returns and Claims (TTB REC 5000/24)**

**Statues**

In the Internal Revenue Code of 1986, as amended, the following sections authorize the TTB regulations related to the information collection approved under OMB No. 1513–0088:

26 U.S.C. 4181	26 U.S.C. 4182	26 U.S.C. 5005	26 U.S.C. 5008
26 U.S.C. 5041(c)	26 U.S.C. 5061	26 U.S.C. 5062	26 U.S.C. 5064
26 U.S.C. 5114	26 U.S.C. 5124	26 U.S.C. 5131	26 U.S.C. 5134
26 U.S.C. 5146	26 U.S.C. 5207	26 U.S.C. 5367	26 U.S.C. 5370
26 U.S.C. 5415	26 U.S.C. 5555	26 U.S.C. 5741	26 U.S.C. 5843
26 U.S.C. 6651	26 U.S.C. 6656	26 U.S.C. 6806	26 U.S.C. 7502
26 U.S.C. 7503	26 U.S.C. 7651	26 U.S.C. 7652(a).	

**Regulations**

The following TTB regulations, contained in 27 CFR Chapter I, relate to 1513–0088:

**Drawback on Taxpaid Distilled Spirits Used in Manufacturing Nonbeverage Products**

17.101	17.141	17.142	17.161	17.170
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**Distilled Spirits Plants**

19.11	19.113	19.116	19.119	19.120	19.127
19.129	19.130	19.131	19.132	19.134	19.201
19.222	19.233	19.234	19.235	19.236	19.239
19.240	19.253	19.262	19.263	19.264	19.265
19.266	19.267	19.268	19.354	19.371	19.372
19.571	19.573	19.574	19.575	19.576	19.577
19.580	19.581	19.611	19.612	19.632	19.650

**Distilled Spirits Plants — Fuel Use**

19.669	19.670	19.685	19.686	19.687	19.688
19.689	19.690	19.692	19.715	19.716	19.718

Wine

24.31	24.35	24.65	24.66	24.69	24.70
24.265	24.266	24.267	24.268	24.271	24.272
24.275	24.276	24.277	24.278	24.295	24.300
24.323					

Beer

25.72	25.73	25.74	25.75	25.77	25.78
25.151	25.163	25.276	25.281	25.282	25.283
25.284	25.285	25.286	25.291	25.298	25.300

Liquors and Articles from Puerto Rico and the Virgin Islands

26.30	26.77	26.92	26.101	26.107	26.111
26.163	26.173	26.174	26.266	26.272	26.276
26.294	26.296	26.306	26.310		

Importation of Distilled Spirits, Wines and Beer

27.133	27.134	27.136	27.137	27.138	27.139
27.184					

Stills and Miscellaneous Regulations

29.59

Liquor Dealers

31.151	31.221	31.223	31.234		
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Manufacture of Tobacco Products and Cigarette Papers and Tubes

40.44	40.45	40.46	40.76	40.187	40.283
40.284	40.286	40.287	40.301	40.311	40.384

40.385	40.386	40.435	40.471	40.472	40.473
40.474	40.475	40.476			

Importation of Tobacco Products and Cigarette Papers and Tubes

41.22	41.26	41.27	41.81	41.106	41.110
41.121	41.139	41.161	41.163	41.165	41.170
41.172	41.181	41.182	41.203		

Exportation of Tobacco Products and Cigarette Papers and Tubes, Without Payment of Tax, or With Drawback of Tax

44.66	44.72	44.73	44.152	44.153	44.154
44.199	44.200	44.201	44.210	44.222	44.242
44.257	44.266	44.267			

Removal of Tobacco Products and Cigarette Papers and Tubes, Without Payment of Tax for Use of the United States

45.21	45.22	45.51			
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Miscellaneous Regulations Relating to Tobacco Products and Cigarette Papers and Tubes

46.5	46.7	46.8	46.101	46.109	46.116
46.136	46.195	46.252			

Manufacturers Excise Taxes - Firearms and Ammunition

53.24	53.62	53.92	53.172	53.176	53.182
53.183	53.184	53.185			

Procedure and Administration

70.504	70.505	70.506	70.603	70.604	70.605
70.606	70.607				