

New Temporary Information Collection Regarding Bond Requirements under the PATH Act

In response to the PATH Act amendments to the IRC concerning the removal of bond requirements for certain alcohol beverage excise taxpayers, the following questions will be added as a temporary, separately-approved information collection to the Permits Online (PONL) system as follows:

PATH Act Bond Requirement Statements for PONL (Temporary)

Add to the Brewer's Notice application (TTB F 5130.10, approved under OMB No. 1513-0005):

Brewery Information

I am or am not required to furnish a bond under 27 CFR 25.91. I am not required to furnish a bond only if all of the following are true: I will withdraw beer for deferred payment of tax under 27 CFR 25.164, I was liable for not more than \$50,000 in beer taxes in the preceding calendar year, I reasonably expect to be liable for not more than \$50,000 in such taxes during the current calendar year, and I have no operations or withdrawals of beer for industrial use.*

Add to the Application to Establish and Operate Wine Premises (TTB F 5120.25, approved under OMB No. 1513-0009):

Winery Information

I am or am not required to furnish a bond under 27 CFR 24.146. I am not required to furnish a bond only if all of the following are true: I will withdraw wine for deferred payment of tax under 27 CFR 24.271, I was liable for not more than \$50,000 in wine taxes in the preceding calendar year, I reasonably expect to be liable for not more than \$50,000 in such taxes during the current calendar year, and I have no operations or withdrawals of wine for industrial use.*

Add to the Distilled Spirits Plant Registration (TTB F 5110.41, approved under OMB No. 1513-0048):

Registration of Distilled Spirits Plant)

I am or am not required to furnish a bond under 27 CFR 19.151. I am not required to furnish a bond only if all of the following are true: I will withdraw spirits for deferred payment of tax under 27 CFR 19.235, I was liable for not more than \$50,000 in distilled spirits taxes in the preceding calendar year, I reasonably expect to be liable for not more than \$50,000 in such taxes during the current calendar year, and I have no operations or withdrawals of spirits for industrial use.*

*** PAPERWORK REDUCTION ACT NOTICE**

This information request is in accordance with the Paperwork Reduction Act of 1995, and is approved under OMB Control Number 1513-XXXX. This information is used by TTB to verify that you are, or are not, except from the bond requirements contained in the Internal Revenue Code in 26 U.S.C. chapter 51, as amended by Div. Q, Sec. 332 of Pub. L. 114-113. This information is mandatory. The estimated burden associated with this collection of information is 15 minutes per respondent or recordkeeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be addressed to the Reports Management Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a current, valid OMB control number.