

**DEPARTMENT OF THE TREASURY**  
**ALCOHOL AND TOBACCO TAX AND TRADE BUREAU**  
**Supporting Statement -- Information Collection Request**  
**OMB Control Number 1513-0037**

Information Collection Request Title:

Withdrawal of Spirits, Specially Denatured Spirits, or Wines for Exportation.

Information Collections Issued under this Title:

TTB F 5100.11, Withdrawal of Spirits, Specially Denatured Spirits, or Wines for Exportation.

**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.

The IRC, at 26 U.S.C. 5066, 5214, and 5362, provides that distilled spirits, denatured spirits, and wines may be withdrawn from internal revenue bonded premises, without payment of Federal alcohol excise tax, for direct exportation or exportation to the armed forces of the United States, or for transfer to a foreign trade zone, a customs manufacturing bonded warehouse or a customs bonded warehouse, or for use as supplies on vessels or aircraft. These IRC sections also state that such withdrawals are subject to regulations prescribed by the Secretary of the Treasury.

Under those authorities, TTB has prescribed regulations regarding the exportation of alcohol, which are contained in 27 CFR part 28. Under the TTB regulations at 27 CFR 28.92, 28.122, and 28.152, exporters are required to use form TTB F 5100.11, Withdrawal of Spirits, Specially Denatured Spirits, or Wines for Exportation, when removing such products from bonded premises, without payment of tax, for direct exportation or exportation to the armed forces of the United States, for transfer to a foreign trade zone, a customs manufacturing bonded warehouse or a customs bonded warehouse, or for use as supplies on vessels or aircraft.<sup>1</sup>

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<sup>1</sup> NOTE: The IRC at 26 U.S.C. 5053(a) allows beer to be withdrawn without payment of tax for export. Under 27 CFR 28.142, such withdraws are reported to TTB on form TTB F 5130.12, which is approved under OMB Control No. 1513-0114.

Under those regulations, if the exporter is also the proprietor of the bonded premises from which the spirits or wines are to be removed, the proprietor completes Part I of the form as a "notice" of removal, and Parts II and IV of the form are left blank. If, however, the exporter is not the proprietor of the bonded premises, Part I becomes the "application" to remove the spirits or wines listed on the form. If the exporter's "application" is approved, a TTB officer completes Part II. The TTB officer's signature is the proprietor's authorization, to remove the spirits or wines from the bonded premises, on behalf of the exporter. This application procedure allows TTB to determine, prior to removal, that the exporter is exempt from bond requirements under 26 U.S.C. 5551(d) or that the exporter has a bond required by 26 U.S.C. 5175 or 5362(c) of a sufficient penal sum to cover the tax liability on the products being removed.

Parts V through VIII are reserved for the use of the person to whom the spirits or wines have been consigned. Generally this is a U.S. Customs and Border Protection officer or a warehouse proprietor. The part to be completed depends upon the nature of the removal, i.e. for direct export, for transfer to a foreign trade zone, for use as supplies on vessels or aircraft, etc.

This information collection is aligned with:

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

IT Investment: None.

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

Exporters complete TTB F 5100.11 to report the withdrawal of spirits, denatured spirits, and wines from internal revenue bonded premises, without payment of tax, for direct exportation, or for transfer to a foreign trade zone, a customs manufacturing bonded warehouse or a customs bonded warehouse, or for use as supplies on vessels or aircraft.

As noted above, the information collected on TTB F 5100.11 allows TTB to determine that exporters of untaxpaid spirits and wines possess the appropriate bonds, if required by law and regulations. In addition, the signatures in Parts V through VIII of the form serve to show TTB that untaxpaid spirits and wines removed from bonded premises for exportation have in fact been exported and are, therefore, legitimate tax-free removals. An authorized signature on page 2 of the form relieves the exporter of any further tax liability with respect to the items listed on page 1 of the form.

TTB requires this information in order to protect the revenue, and the potential tax liability of the spirits and wines in question is significant. If TTB did not collect this information, it would have no reasonable means of verifying that withdrawals of spirits without payment of tax for export are, in fact, exported and not diverted into domestic commerce.

*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 submission of the application form and the maintenance of the required records. Currently, TTB F 5100.11 is “fillable–printable” from the TTB website at <https://www.ttb.gov/forms/5000.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 5100.11 collects information that is pertinent to each respondent and applicable to the respondent’s specific removal of untaxpaid spirits or wines for exportation. 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 entities, regardless of size, are required by regulations issued under the IRC to complete TTB F 5100.11 to document and verify that untaxpaid spirits or wines withdrawn from bonded premises for export are, in fact, exported. As this information collection requirement is necessary to protect the revenue, it cannot be waived, or the number of data elements 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?*

The completion of TTB F 5100.11 is necessary to document and verify the export of untaxpaid spirits or wines removed from bonded premises. If TTB were not able to collect this information, fraudulent export claims could be made, which would jeopardize excise tax revenue collection and could result in a significant loss of Federal revenue. Respondents complete this information only as often as necessary to document such exports.

*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.*

To solicit comments from the general public, TTB published a “60-day” comment request notice for this information collection in the Federal Register on June 9, 2017, at 82 FR 26837. 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 5 U.S.C. 552 protects the confidentiality of proprietary information obtained by the Government from regulated businesses and individuals, and 26 U.S.C. 6103 prohibits disclosure of tax returns and related information unless disclosure is specifically authorized by that section. Copies of TTB F 5100.11 are maintained by TTB in secure file rooms with controlled public access.

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. In addition, this information collection does not collect personally identifiable information (PII). Therefore, no Privacy Impact Assessment (PIA) or System of Records Notice (SORN) is required for this collection.

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

Based on data provided by TTB field office personnel who process this form, 150 respondents complete an average of 20 responses per year, for a total of 3,000 annual responses. Completion of this form should take the respondent an average of 0.5 hours (30 minutes). Therefore, the total annual burden hours for this collection is 1,500 hours.

(150 respondents x 20 responses per year = 3,000 responses x 0.5 hours per response = 1,500 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)?*

There is no annual cost burden associated with this collection.

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

Estimates of annual cost to the Federal Government are approximately \$2,400 in salary costs for review of the collected information and supervision.

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 website (see <https://www.ttb.gov/forms/5000.shtml>).

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

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

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. More importantly, this avoids confusion among users of the form when the OMB approval date may have passed but the form is approved under interim short-term approvals while the form is under OMB review but before OMB has taken action. In addition, TTB-regulated businesses will not have to update their stocks of paper forms or alter electronic copies of the form, including any 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.

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.