

DEPARTMENT OF THE TREASURY

ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

Justification for Non-material Change to OMB Control Number 1513–0030

Claims—Alcohol, Tobacco, and Firearms Taxes (TTB F 5620.8)

Abstract:

In general, various provisions of the Internal Revenue Code (IRC; 26 U.S.C.) provide that taxpayers may file claims under certain circumstances for the abatement, allowance, credit, drawback (refund), or remission of Federal excise taxes paid on alcohol products, tobacco products (including cigarette papers and tubes), and firearms and ammunition. Those circumstances include: The loss of alcohol or tobacco products by theft or disaster, voluntary destruction, and return or withdrawn of products from the market; wine returned to bond; distilled spirits used in the manufacture of certain nonbeverage products; and overpaid or erroneous taxes.¹

Under those IRC authorities, TTB has issued regulations in 27 CFR chapter I that require taxpayers to make claims for abatement, allowance, credit, drawback, refund, or remission of Federal excise taxes paid on taxable articles using form TTB F 5620.8, Claim—Alcohol, Tobacco, and Firearms Taxes, which is approved under this OMB control number, OMB No. 1513–0030.² Respondents submit their claim forms to TTB's National Revenue Center (NRC) in Cincinnati, Ohio, along with any required supporting documentation, stating the reason for, and circumstances of, the claim. The collected information is necessary to protect the revenue as it allows NRC personnel to verify that the claim is valid and confirm the amount of relief due to the taxpayer.

Changes and Justification

TTB is requesting a non-material, nonsubstantive change to OMB No. 1513–0030. Specifically, in response to the COVID–19 public health emergency, TTB has established a new portal on its website to enable electronic submission of claims to the NRC.

Previously, respondents could only submit claims to TTB by sending paper documents to the NRC via postal mail or private delivery service. To submit a claim, a taxpayer would complete the fillable-printable claim form, TTB F 5620.8, which is available on the TTB website at <https://www.ttb.gov/forms>. After completing the claim form, printing it out, and signing it, a taxpayer would then mail the paper form and the required supporting documentation to the NRC for processing.

However, as the COVID public health emergency has prevented NRC personnel from reporting to their usual workplaces, which greatly delays the processing of mailed-in paper claim forms, TTB has created a webpage allowing for the electronic submission of claims to the NRC. The Online Claims Submission Portal, at <https://www.ttb.gov/nrc-online-claims>, allows taxpayers to upload copies of their signed TTB F 5620.8 forms, as well as the required supporting

¹ See 26 U.S.C. 5008, 5044, 5056, 5111–5114, 5370, 5705, 6402–6404, 6416, and 6423.

² See claims regulations in 27 CFR parts 17, 19, 20, 24, 25, 26, 28, 31, 40, 41, 44, 46, 53, and 70.

documents. The use of TTB's Online Claims Submission Portal provides an additional option for claimants to submit the necessary information for claims processing, while also providing continued processing and payment of such claims by NRC personnel regardless of access to their usual workplace.

The new Online Claims Submission Portal does require respondents to input a few data elements from their claim into the Portal for purposes of identifying themselves and the type of claim. However, TTB believes that the time it takes to fill out these few data fields does not add to the overall time burden estimated for the information collection and may reduce the time required to prepare the documents for postal mailing or delivery service pickup. Therefore, TTB believes that the estimated annual burden for this information collection remains as previously reported: 5,000 respondents³ each making one response per year at one hour per response, for a total of 5,000 annual responses and 5,000 burden hours. However, TTB believes that the new Online Claims Submission Portal will largely eliminate respondent mailing costs for this information collection, estimated to total \$10,000 annually.

³ Of the 5,000 total annual respondents, TTB estimates that 3,500 are private sector for-profit businesses, 750 are private sector not-for-profit entities, and 750 are individuals or households.