

# Instructions for the Pilot Brewer Excise Tax Return for First Semi-Monthly Period(s) (Semi-Monthly Filers Only) (TTB F 5130.Pilot-A)

## For Pilot Participants:

- This pilot form, TTB F 5130.Pilot-A, is for use by semimonthly filers invited and approved to participate, as outlined in the agreement letter you received. You will submit this form for the first tax return period(s) each month.
- You must file this form on or before the due date for excise tax returns for the filing period. See General Instruction (when to submit this form), below.
- Pilot participants must electronically submit this pilot form and pay tax to TTB.

### To file this pilot form:

- Go to the [Online Tax Simplification Pilot Form Submission](#) website.
- Enter requested information into data fields.
- Click “Choose Files” to select and attach your completed signed TTB F 5130.Pilot-A.
- Submit the form.

### To pay the tax due:

Include your EIN, Registry Number, and tax period with payment to ensure your payment is applied to the proper account. For check or money orders, provide this information in the memo area.

- Electronic Payments:
  - Pay.gov: You must submit your electronic payment by 8:55 PM Eastern Time the business day prior to the excise tax due date to avoid penalties and interest.
  - EFT/ACH through your financial institution: TTB must receive your electronic payment on or before the excise tax due date. Contact your financial institution to ensure the payment will be received by TTB on or before the excise tax due date. Each financial institution may have different processing times. [Click here](#) for more information on properly formatting your EFT or ACH payment through your financial institution.
  - Use the Bill Pay feature offered by your bank. [Click here](#) to obtain the ABA Routing Number and Account Number to send your payment to TTB. *(Include the Check Digit after the Receiving ABA to complete the 9-digit ABA needed.)*
- Mailed Payments:
  - Your mailed payment must be postmarked on or before the excise tax due date to avoid penalties and interest.
  - If you are unable to send an electronic payment, mail a check or money order to: **Alcohol and Tobacco Tax and Trade Bureau, 550 Main Street, Suite 8970, Cincinnati, Ohio 45202.**

For questions or more information, contact the Office of Permitting and Taxation via our toll-free number 877-882-3277 or use our contact form at <https://www.ttb.gov/contact-nrc>. Reference the ‘Beer Tax Simplification Pilot.’

## GENERAL INSTRUCTIONS

### When to submit this form:

This form is for semi-monthly filers only and generally must be filed within 14 days after the last day of the filing period. If the due date falls on a Saturday, Sunday, or legal holiday, the return and payment are due on the immediately preceding day that is not a Saturday, Sunday, or legal holiday. Late tax returns and payments are subject to penalties and interest.

**NOTE: If you are going out of business (including selling/transferring the business to another proprietor) and this is your last return, you may not use this form. You must submit a final return and operational report for your brewery on TTB F 5130.Pilot-B, Pilot Brewer Excise Tax Return and Report of Operations.**

Brewers who pay tax on a deferred basis and who reasonably expect to be liable for more than \$50,000 in taxes with respect to beer imposed by 26 U.S.C. 5051 and 7652 in the current calendar year, or who were liable for more than \$50,000 in the preceding calendar year, will file this form, TTB F 5130.Pilot-A, Pilot Brewer Excise Tax Return for First Semi-Monthly Period(s) (Semi-Monthly Filers Only), for the first return period(s) of the month (as shown in the chart below).

Semimonthly filers must submit this form for the following tax periods:
Jan 1 - 15
Feb 1 - 15
Mar 1 - 15
Apr 1 - 15
May 1 - 15
Jun 1 - 15
Jul 1 - 15
Aug - 1 - 15
Sep 1 - 15
Sep 16 - 25 NON-EFT
Sep 16 - 26 EFT
Oct 1 - 15
Nov 1 - 15
Dec 1 - 15

For exact due dates for this pilot form, please visit <https://www.ttb.gov/tax-audit/excise-tax-and-export-due-dates> and select the **Alcohol and Tobacco Excise Tax Returns, Semi-Monthly Tax Due Dates**. See [27 CFR 25.164](#), [25.164a](#) and [27 CFR 25.165](#) for more information.

1. **Serial Number.** Enter the serial number associated with your excise tax return period. Format your serial number with the prefix “TR”, then 4-digit calendar year, and serial number. Use the serial number associated with the tax period in the [due dates schedule](#).
2. **Payment Details**
  - 2a. **Amount Paid.** Indicate the amount paid with this form and submit your payment in accordance with the instructions above.
  - 2b. **Form of Payment.** Select the method you are using to send your payment to TTB. If filing a zero-balance return (no tax owed this period), select “other.”
  - 2c. **Other.** If you selected “Other” in 2b, enter the form of your alternate payment submitted with your tax return or enter “none” if filing a zero-balance return.
3. **Reporting Period and Other Return Details**
  - 3a. **Reporting Year.** Select the calendar year for the period covered by this form.
  - 3b. **Period Covers.** The form is pre-filled for you to reflect “*Semi-Monthly*”.
  - 3c. **Excise Tax Period.** Select the appropriate tax period.

*Note: This form (TTB F 5130.Pilot-A) is only for the first semi-monthly tax return period(s) in a month, generally from the 1st-15th. Semi-monthly filers must submit TTB F 5130.Pilot-B to report excise tax liability for the last period of the month and operational report data for the entire month.*
  - 3d. **Submission Version.** Select whether you are submitting either “original” or “amended” return/report.
4. **Brewer’s Notice Number.** Enter the brewer’s notice number that begins with “BR.” You can locate this number on your TTB-approved Brewer’s Notice, Form 5130.10. TTB officials also may refer to this number as your Registry Number.
5. **Employer Identification Number (EIN).** Enter the brewer’s EIN that was obtained from the Internal Revenue Service, as required by [27 CFR 25.169](#).
6. **Brewery Contact Information.**
  - 6a. **Brewery Contact Name.** Enter the name of a person TTB can contact to discuss this form. The person whose contact information is listed **must** have authority to speak on the brewery’s behalf on file with TTB. To grant this person authority, submit an [Amended Application for Entity Information](#) via Permits Online, selecting the option to add or change signing authority.

If you cannot submit a Permits Online application, contact the Office of Permitting and Taxation via our toll-free number 877-882-3277, or use our contact form at <https://www.ttb.gov/contact-nrc>.

- 6b. Brewery Contact Phone Number.** Enter the phone number where TTB may contact the person listed in line 6a to discuss this form. This person **must** have authority to speak on the brewery's behalf on file with TTB.
- 6c. Brewery Contact Email Address.** Enter an email address where TTB may contact the person listed in line 6a to discuss this form. This person **must** have authority to speak on the brewery's behalf on file with TTB.

## 7. Name & Premises Address of Brewery

- 7a. Brewery Name.** Enter the brewery name as shown on your TTB-approved Brewer's Notice, Form 5130.10. If your name has since changed, submit the appropriate [amended application](#) via Permits Online.

If you cannot submit a Permits Online application, contact the Office of Permitting and Taxation via our toll-free number 877-882-3277, or use our contact form at <https://www.ttb.gov/contact-nrc>.

- 7b. Brewery Premises Address.** Enter the brewery street address and secondary address details as shown on your TTB-approved Brewer's Notice, Form 5130.10. If your address has since changed, submit the appropriate [amended application](#) via Permits Online.

If you cannot submit a Permits Online application, contact the Office of Permitting and Taxation via our toll-free number 877-882-3277, or use our contact form at <https://www.ttb.gov/contact-nrc>.

- 7c. Brewery Premises Address Continued.** Enter the city, county, state, and zip code for the brewery premises.

## EXCISE TAX CALCULATION

Report quantities of beer in barrels, which are equivalent to 31 liquid gallons.  
Round entries to the nearest second decimal place.

**Note:** Report taxable removals **only** for the excise tax return period specified under 3c. In the Brewery Operations section of this form, semi-monthly filers will report operational data for the entire month.

## 8. Beer Produced and Removed at \$3.50 per Barrel.

Enter on line 8, column (a), the number of barrels of beer removed subject to tax during the period at the \$3.50 per barrel tax rate and affirm that the brewery is eligible for the reduced rate under [26 U.S.C. 5051\(a\)\(2\)](#) and [27 CFR 25.152](#) for the beer removed by checking the box "I (or another brewery in my controlled group) produced this beer and I am eligible for this rate)."

Membership in a controlled group and/or making beer pursuant to a license, franchise, or other arrangement may further limit your eligibility for the \$3.50 rate.

This form will automatically multiply the number of barrels entered on line 8, column (a), by \$3.50 to calculate line 8, column (b), the tax liability on that beer.

**9. Beer Produced and Removed at \$16.00 per Barrel.**

Enter on line 9, column (a), the number of barrels of beer removed subject to tax during the period at the \$16.00 per barrel tax rate and affirm that the brewery is eligible for the reduced rate under 26 U.S.C. 5051(a)(1) for the beer removed by checking the box “I (or another brewery in my controlled group) produced this beer and I am eligible for this rate.”

Membership in a controlled group and/or making beer pursuant to a license, franchise, or other arrangement may further limit your eligibility for the \$16.00 rate.

This form will automatically multiply the number of barrels entered on line 9, column (a), by \$16.00 to calculate line 9, column (b), the tax liability on that beer.

**10. Beer Removed at \$18.00 per Barrel.** Enter on line 10, column (a), the number of barrels of beer removed subject to tax during the period at the \$18.00 per barrel tax rate.

This form will automatically multiply the number of barrels entered on line 10, column (a), by \$18.00 to calculate line 10, column (b), the tax liability on that beer.

**11. Taxable Beer Removed and Excise Tax Liability for This Period.** The form will automatically calculate this total based on the quantity of barrels from lines 8(a), 9(a) and 10(a), and tax liability amounts from lines 8(b), 9(b), and 10(b), respectively.

***NOTE:** If you do not have any increasing or decreasing adjustments for this return period, you may skip to line 28.*

**12. Total Increasing Adjustments.** The form will automatically fill this line with the total increasing adjustment amount from line 23, column (f), of Schedule A.

**13. Gross Amount Due.** The form will automatically calculate this total based on the amounts on line 11, column (b), plus line 12, column (b).

**14. Total Decreasing Adjustments.** The form will automatically fill this line with the total decreasing adjustment amount from line 27, column (e), of Schedule A.

**15. Amount Due with this Return.** The form will automatically calculate the amount of tax due on line 15, column (b), based on the amount on line 13, column (b), minus the amount on line 14, column (b). You will remit this amount using the payment method indicated on line 2b.

## SCHEDULE A

### INCREASING AND DECREASING ADJUSTMENTS

#### Increasing Adjustments

**16-18. For each increasing adjustment:**

**Column (a).** Select the type of increasing adjustment(s):

**i. Approved alternate method.**

If you have an approved alternate method or procedure under 27 CFR 25.52 to employ methods of operations that vary from requirements in 27 CFR part 25 or TTB policy related to reporting increasing adjustments on your excise tax return you must provide the assigned control number in column (b).

For information on how to submit a request for an alternate method or procedure or if you have questions about the assigned control number for a previously approved alternate method or procedure, contact TTB's Ruling and Regulations Division (RRD) at 202-453-2265 or <https://www.ttb.gov/contact-rrd>.

**ii. Failure to obtain proof of export within 90 days.**

If you fail to obtain proof of exportation within 90 days for beer that you exported without payment of tax pursuant to the alternative procedure in Industry Circular 2004-3, you must make an increasing adjustment equal to the tax liability associated with the unsubstantiated exportation. If you add this adjustment on the first excise tax return due following the 90-day period, no interest is due on the removal(s).

**iii. Unexplained shortages.**

If you reported shortages for this period or an earlier period on line 40 of this pilot form, line 31 of the Brewer's Report of Operations, TTB Form 5130.9, or line 15 of the Quarterly Report of Operations, TTB Form 5130.26, and are unable to establish that the beer was not removed for consumption or sale, you must pay the tax on those shortages as an increasing adjustment. See Industry Circular 2007-1, Shortages of Inventoried Packaged Beer, for more information.

**Column (b).** Enter the supporting information, depending on the reason for the increasing adjustment:

- **Approved alternate method:** enter the control number TTB assigned to your approved alternate method or procedure related to increasing adjustments.
- **Failure to obtain proof of export within 90 days:** enter the export serial number for the shipment in question from TTB F 5130.12, Beer for Exportation.
- **Unexplained shortage:** enter the excise tax return's serial number(s) when the shortage was first identified.

**Column (c).** Units are reported in barrels. This is a pre-filled entry.

**Column (d).** Enter the quantity of barrels.

**Column (e).** Select the applicable rate.

**Column (f).** The form will automatically calculate tax due based on the column (d) and (e) entries.

**Examples of Each Type of Increasing Adjustment with Supporting Information:**

<i>Increasing Adjustments</i>					
Type of Increasing Adjustment <i>(a)</i>	Supporting Information <i>(Tax Return Serial # When Shortage First identified, Export Serial # or Alternate Method #)</i> <i>(b)</i>	Unit <i>(c)</i>	Quantity <i>(d)</i>	Applicable Rate <i>(e)</i>	Tax Due <i>(f)</i>
Approved alternate method	####-00012	barrels	36.00	\$3.50	\$126.00
Approved alternate method	####-00012	barrels	30.00	\$16.00	\$480.00
Failure to obtain proof of export within 90 days	2023-10, 2023-22, 2023-23	barrels	50.00	\$18.00	\$900.00
Unexplained shortages	2023-12	barrels	50.00	\$18.00	\$900.00

- 19. See Attached.** If you require more rows for increasing adjustments than provided, list your adjustments in an attachment or on the Schedule A Continuation Sheet, providing all the information required in columns (a) – (f). Summarize your entries on line 19 by entering the total amount from your attached continuation sheet in column (f).
- 20. Total Increasing Tax Due.** The form will automatically calculate this total for all increasing adjustments entered in Schedule A.
- 21. Interest.** Enter the amount of interest that is due on the tax in connection with your increasing adjustments, if you know the amount (or enter \$0 if you do not know the amount of interest).<sup>1</sup>
- 22. Penalties.** Enter the amount of penalties that are due in connection with your increasing adjustments (or enter \$0 if you do not know the amount of penalties).<sup>1</sup>
- 23. Total Increasing Adjustments.** The form will automatically sum lines 20 through 22 and will automatically populate line 12.

If you received a Notice and Demand from TTB stating that you owe additional tax, please make payment in accordance with the instructions on the Notice and **not** by way of an increasing adjustment.

### Decreasing Adjustments

Decreasing adjustments are allowed for approved alternate methods or procedures; approved TTB claims for credit; beer returned from another brewery in accordance with [27 CFR Part 25, Subpart M](#); beer voluntarily destroyed in accordance with [27 CFR Part 25, subpart N](#); proof of export obtained after voluntary tax payment; and beer lost by fire, casualty, or act of God, as outlined in [27 CFR 25.282](#).

You may take a decreasing adjustment if TTB has approved your claim for credit. Always use the 'Approved Claim for Credit' option when taking a decreasing adjustment for an approved claim for credit even if the type of adjustment fits in another category. If you are eligible to take a decreasing tax adjustment in lieu of submitting a claim for refund of tax or claim for credit, select the appropriate option that describes the activity (e.g., Beer voluntarily destroyed). Claims for refund of tax, remission of tax, and allowance of loss are **never** eligible for decreasing adjustments.

You may **never** take a decreasing adjustment on beer that has not been taxpaid. See [27 CFR 25.281\(a\)](#).

For more information about refund or adjustment of tax or relief from liability, see [25 CFR Part 25, Subpart T](#).

#### **24-25. For each decreasing adjustment:**

**Column (a).** Select the type of decreasing adjustment:

**i. Approved alternate method.**

If you have an approved alternate method or procedure under [27 CFR 25.52](#) to employ methods of operations that vary from requirements in [27 CFR part 25](#) or TTB policy related to reporting decreasing adjustments on your excise tax return you must provide the assigned control number in column (b).

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<sup>1</sup> \*To obtain official penalty and interest calculations, please contact us at **877-882-3277**.

For information on how to submit a request for an approved alternate method or procedure or have questions about the assigned control number for a previously approved alternate method or procedure, contact TTB's Ruling and Regulations Division (RRD) at 202-453-2265, or <https://www.ttb.gov/contact-rrd>.

**ii. Approved claim for credit.**

You may take a decreasing adjustment for an approved TTB claim for credit. You may take the full amount of the approved claim, or if that amount will exceed the amount of your liability for the period, you may take a portion of the approved amount on one tax return and an additional amount on a subsequent tax return. Claims for refund are not eligible for decreasing adjustment.

**iii. Beer lost by fire, casualty, or act of God.**

You may take a decreasing adjustment on your excise tax return (without interest) for the tax paid on domestically-produced beer that is lost or destroyed or otherwise rendered unmerchantable by fire, casualty, or act of God. See [27 CFR 25.282](#) and [27 CFR 25.284](#)(d) and (e) for requirements for these adjustments.

You may **NOT** take a decreasing adjustment if you submit a claim for refund or relief from liability of tax for beer that is lost or destroyed or otherwise rendered unmerchantable by fire, casualty, or act of God.

**Beer Lost by Theft.** For the purposes of this pilot, you may **NOT** take a decreasing adjustment for beer lost by theft. If the appropriate TTB officer is satisfied that the theft occurred before removal from the brewery and without connivance, collusion, fraud or negligence by the brewer, consignor, consignee, bailee, or carrier or their employees or agents, you **MAY** make a claim for relief from liability for the tax.

**iv. Beer returned from another brewery.**

You **MAY** take a decreasing adjustment for the amount of tax paid on beer returned to the brewery under [27 CFR 25.213](#). See [27 CFR 25.284](#)(b) and (e) for requirements for these adjustments.

You may **NOT** take a decreasing adjustment if you submit a claim for refund or relief from liability of tax for beer returned from another brewery.

**v. Beer voluntarily destroyed.**

**Beer Destroyed Without Return to Brewery.**

You **MAY** take a decreasing adjustment on your excise tax return for the amount of tax paid on beer voluntarily destroyed at a location other than any breweries you operate, in accordance with [Subpart N—Voluntary Destruction](#). See [27 CFR 25.284](#)(c) and (e) for requirements for these adjustments.

You may **NOT** take a decreasing adjustment if you submit a claim for refund or relief from liability of tax for voluntary destruction of beer at a location other than any breweries you operate.

**Tavern on Brewery Premises: Destruction of Taxpaid/Tax Determined Beer Stored on Premises.**

Brewers operating a tavern on brewery premises who wish to destroy taxpaid or tax-determined beer which was never removed from brewery premises, must follow the procedures in [27 CFR 25.225](#).



Brewers may file a claim for credit or refund in accordance with [27 CFR 25.283\(c\)](#), but are **not** eligible to take a decreasing adjustment without an approved claim for credit.

**vi. Obtained proof of export after tax payment.**

If you failed to obtain proof of exportation within 90 days for beer that you exported without payment of tax pursuant to the alternative procedure in [Industry Circular 2004-3](#), you made an increasing adjustment equal to the tax liability, and you subsequently obtain the proof of export, then you may make a corresponding decreasing adjustment in the amount of tax paid. No interest will be paid for subsequent establishment of proof.

**Column (b).** Enter supporting information, depending on the type of decreasing adjustment:

- **Approved alternate method:** enter the control number TTB assigned to your approved alternate method or procedure related to decreasing adjustments.
- **Approved claim for credit:** Insert the claim number of the approved claim.
- **Beer lost, by fire, casualty, or act of God:** Enter the date(s) of the loss.
- **Beer returned from another brewery:** Enter the date(s) of such returns.
- **Beer voluntarily destroyed:** Enter the date(s) the taxpaid beer was destroyed.
- **Obtained proof of export after tax payment:** Enter the export serial number assigned to the Beer for Exportation, TTB F 5130.12, for the shipment in question, and the serial number of the excise tax return on which you paid tax on beer that was exported prior to receiving proof of export. Prefix your export serial number with “EX” and your tax return serial number with “TR”.

**Column (c).** If a TTB-approved claim, enter the total amount approved for the claim. Otherwise, leave blank.

**Column (d).** If a TTB-approved claim, enter the balance remaining on the claim. This is the amount not taken on prior return periods. If no credit has been taken against this claim before, this amount will equal the amount in column (c). For other types of decreasing adjustments, leave blank.

**Note:** if TTB approves a claim for an amount that exceeds your tax liability, this allows you to take the approved credit incrementally.

**Column (e).** Enter the amount of the claim or other decreasing adjustment taken for this period.

**Examples of Each Type of Decreasing Adjustment with Supporting Information:**

Decreasing Adjustments				
Type of Decreasing Adjustment (a)	Supporting Information (e.g., Claim #, Export Serial # w/Return Serial # where paid, Alternate Method # or Event Date) (b)	Approved Claim Amount (c)	Balance Left on Claim (Not Taken for Adjustment) (d)	Amount of Adjustment This Period (e)
Beer lost, by fire, theft, casualty, or act of God	6/20/2023			\$9,852.45
Approved alternate method	#### #####			\$426.30
Beer returned from another brewery	6/27/2023			\$6,982.30
Obtained proof of export after voluntary tax payment	EX: 2022-5/TR: 2022-6			\$6,982.30
Beer voluntarily destroyed	6/25/2023			\$745.23
Approved claim for credit	MWR-000000	\$7,523.63	\$5,000.00	\$2,750.00

- 26. See Attached.** If you require more rows for decreasing adjustments than lines available, list your adjustments on an attachment or Schedule A Continuation Sheet, providing all the information required in columns (a) – (e). Summarize your entries on line 26 by entering the total amount from your continuation sheet in column (e).
- 27. Total Decreasing Adjustment.** The form will automatically sum all decreasing adjustments on lines 24 through 26 and will automatically populate line 14. This number cannot be greater than the amount of tax you owe for the period.

### SIGNATURE UNDER PENALTIES OF PERJURY

Make sure that the person signing the form is authorized to sign for the taxpayer and to speak on the brewery's behalf. To grant this person authority, submit an [Amended Application for Entity Information](#) via Permits Online. If you cannot submit a Permits Online application, contact the Office of Permitting and Taxation via our toll-free number 877-882-3277, or use our contact form at <https://www.ttb.gov/contact-nrc>.

Note: If signing authority is granted to an incumbent position with the company (for example, Vice President – Sales, Brewmaster, Accountant, etc.), the individual identified in line 47 must hold that authorized title at the time of signature.

- 28. Printed Name.** Enter the name of the person signing the form.
- 29. Title.** Enter the title for the person signing the form.
- 30. Signature.** Sign the document.
- 31. Date.** Enter the date the form is signed.

## PRIVACY ACT STATEMENT

The Privacy Act of 1974 requires that when we ask you for information, we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary or mandatory under the law. See [5 U.S.C. 552a\(e\)\(3\)](#). This form is issued under the authority of the Internal Revenue Code (IRC). Specifically, [26 U.S.C. 5061\(a\)](#), [5415\(b\)](#), and [5555\(a\)](#) require brewers to file excise tax returns, operational reports, and statements per TTB regulations. Regulations promulgated under [26 U.S.C. 6109](#) require the inclusion of an Employer Identification Number (EIN) for taxpayer identification purposes. As a voluntary participant in the TTB pilot through an alternate method to current TTB regulations, you agree to furnish the information set forth in this pilot form.

TTB uses the information collected on these forms to identify you as a taxpayer, the period covered, the amount due for each return, and to verify the amount of tax due and your entitlement to reduced tax rates. We use information about your operations to protect the revenue and monitor compliance with IRC provisions administered by TTB. While the IRC generally prohibits TTB's disclosure of tax information, we may disclose this information to the Department of Justice or other Federal, State, local, or foreign government agencies as authorized by [26 U.S.C. 6103](#). We may also disclose information on the form to members of the public to verify information on the form when law does not prohibit such disclosure.

A Privacy Act Statement required by [5 U.S.C. 552a\(e\)\(3\)](#) stating our authority for soliciting and collecting the information from your check, and explaining the purposes and routine uses which will be made of your check information, is available at <https://www.ttb.gov/images/pdfs/sorn.pdf>, or call toll free at 877-882-3277 to obtain a copy by mail. Furnishing the check information is voluntary, but a decision not to do so may require you to make payment by some other method.

## Paperwork Reduction Act Notice

This information collection request is in accordance with the Paperwork Reduction Act of 1995. Providing the requested information is mandatory under 26 U.S.C. 5061(a), 5415(b), 5555, and 6109. We use this information to identify beer excise taxpayers, the time period covered, and the amount of tax due and paid for each tax return.

We estimate the average burden associated with this information collection to be 15 minutes per respondent depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Paperwork Reduction Act Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW, Box 12, Washington, D.C. 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.