

DEPARTMENT OF THE TREASURY

ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

Supporting Statement — Information Collection Request

OMB Control Number 1513–NEW

Combined Alcohol Excise Tax Returns and Operations Reports—Pilot Test

Changes Since Last Approval

This is a new information collect request and, as such, it has no previous approval.

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.). TTB administers those statutes 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 (the Secretary) has delegated certain IRC administrative and enforcement authorities to TTB through Treasury Department Order 120–01.

Chapter 51 of the IRC (26 U.S.C.) imposes Federal excise taxes on alcohol products, requires collection of those taxes via a return, and mandates that alcohol producers file reports of operations, all as the Secretary prescribes by regulation. Specifically, IRC sections 5001, 5041, and 5051 impose excise taxes on distilled spirits, wine, and beer, respectively. IRC section 5061(a) requires collection of those taxes on the basis of a return, while section 5061(d)(1) requires filing of tax returns and payment on a semi-monthly basis, except for September, which has three filing and payment periods. However, under section 5061(d)(4), certain small alcohol excise taxpayers may pay tax and file returns on a quarterly or annual basis.¹ In addition, under the IRC at 26 U.S.C. 5207, 5367, and 5415 distilled spirits plant (DSP) proprietors, wine premises operators, and brewers, respectively, must furnish reports of their operations and transactions.² Finally, under 26 U.S.C. 5555, any person liable for tax under chapter 51 of the IRC must keep records, provide reports, and make returns as prescribed by regulation.

¹ Under 26 U.S.C. 5061(d)(4), to use annual filing, an alcohol excise taxpayer must reasonably expect to be liable for no more than \$1,000 in excise taxes for the calendar year and must have been liable for not more than \$1,000 in such taxes in the preceding calendar year. To use quarterly filing, an alcohol excise taxpayer must reasonably expect to be liable for no more than \$50,000 in excise taxes for the calendar year and must have been liable for not more than \$50,000 in such taxes in the preceding calendar year.

² Under 26 U.S.C. 5207, DSP proprietors must keep separate production, storage, processing, and denaturation accounts and submit reports on those activities as the Secretary prescribes by regulation.

Current TTB Regulatory Requirements:

Under the IRC authorities noted above, the TTB regulations in 27 CFR chapter I require alcohol and tobacco excise taxpayers to report their excise tax liability using form TTB F 5000.24, Excise Tax Return (approved under OMB No. 1513–0083). The following regulations prescribe the use of that form by alcohol excise taxpayers:

- *For distilled spirits excise taxes:* 27 CFR 19.230, 19.233 through 19.240, 19.242, 19.436, and 19.465.
- *For wine excise taxes:* 27 CFR 24.271, 24.275, 24.277, 24.278, 24.279, and 24.323.
- *For beer excise taxes:* 27 CFR 25.160, 25.163, 25.164, 25.164a, 25.165, 25.166, 25.168, 25.175, 25.224, 25.284, and 25.298.

In addition, the TTB regulations require alcohol producers to file operations reports accounting for their alcohol production, removals, losses, and certain other matters that affect their excise tax liability. DSP plant proprietors file up to four separate monthly operations reports regarding their storage, processing, production, and denaturing activities using, respectively, forms TTB F 5110.11, TTB F 5110.28, TTB F 5110.40, and TTB F 5110.43 (approved under OMB Nos. 1513–0039, 1513–0041, 1513–0047, and 1513–0049, respectively). Wine premises operators, depending on their annual tax liability, file operations reports on a monthly, quarterly, or annual basis using TTB F 5120.17 (approved under OMB No. 1513–0053). Brewers, depending on their annual tax liability, file monthly operations reports using TTB F 5130.9, or file quarterly reports using TTB F 5130.9 or the simplified TTB F 5130.26 (both approved under OMB No. 1513–0007). The following regulations require submission of operations reports to TTB:

- *For distilled spirits plants:* 27 CFR 19.632 requires DSP proprietors to submit the four monthly operations reports, as appropriate, while § 19.634 allows DSP proprietors to substitute computer-generated monthly operations reports under certain conditions.
- *For wine premise:* 27 CFR 24.300 requires wine premises proprietors to file operations reports on a monthly, quarterly, or annual basis, as appropriate, while §§ 24.65, 24.75, 24.136, 24.140, 24.176, 24.197, 24.237, 24.268, 24.292, 24.293, 24.294, 24.295, 24.303, 24.313, and 24.316, and 27 CFR 28.126 require certain information to be included on those reports.
- *For breweries:* 27 CFR 25.297 requires brewers to submit operations reports on a monthly or quarterly basis, as appropriate, and explains when quarterly filers must begin to file monthly. In addition, 27 CFR 28.148 requires brewers to include on their reports the amount of beer or beer concentrate removed without payment of tax for export, as well as such removals returned to the brewer.

Pilot Test of Combined Alcohol Excise Tax Returns and Operations Reports:

As part of TTB's efforts to lower respondent burden, the Bureau is developing combined alcohol excise tax returns and simplified operations reports for each alcohol commodity—beer, wine, and distilled spirits. To complete development of the combined forms and their electronic equivalents, TTB will pilot test the new combined tax return and operations report forms with a select number of alcohol excise taxpayers. Compared to the current, separate excise return and operations report forms for alcohol excise taxpayers, the combined excise

tax returns and simplified operation report forms included in this pilot test project are intended to lower the per-response burden for providing the collected information to TTB. In turn, this will lower the total annual per-respondent burden and overall total annual burden on alcohol excise taxpayers associated with providing the required excise tax return and alcohol operations information to TTB.

To participate in the pilot test program, alcohol excise taxpayers will submit a letterhead application to TTB requesting to use the combined tax return and simplified operations report as an alternative method to filing the current excise tax return and operations report forms under existing regulatory requirements. Alternate method letterhead applications are authorized at 27 CFR 25.52 for brewers, 27 CFR 24.22 for wine premises operators, and 27 CFR 19.26 and 19.27 for DSP proprietors. Such letterhead applications are approved under OMB Nos. 1513-0005, 1513-0057, and 1513-0047, respectively.

Once approved, alcohol excise taxpayers participating in the pilot test program will file the pilot test's combined excise tax returns and simplified operations reports under the due dates currently applicable to their expected annual tax liability, either semi-monthly, quarterly, or annually, as prescribed in the IRC at 26 U.S.C. 5061 (see footnote 1). For large alcohol excise taxpayers required to pay that tax on a semi-monthly basis, this pilot test program will include a short "A" form covering the first semi-monthly taxpayment period and a long "B" form covering the second semi-monthly taxpayment period and the respondent's operations for the month in question. Smaller alcohol excise taxpayers will complete the long "B" form on a quarterly or annual basis, as appropriate for their expected annual tax liability.

Under this pilot test program, TTB will first issue combined excise tax returns and simplified operations report forms for beer excise taxpayers, the short form TTB F 5130.Pilot-A and the long form TTB F 5130.Pilot-B. TTB will issue similar pilot test forms for wine and distilled excise taxpayers at later dates.

The collected information is necessary to protect the revenue and ensure compliance with the statutory requirements of the IRC and their related regulations. As with the current, separate alcohol excise tax returns and operations reports, the information collected on the pilot test tax return and simplified operations report forms will allow TTB to identify the excise taxpayer, the amount of taxes due, and the amount of tax paid, and also will allow TTB to identify the amount of distilled spirits, wine, or beer the taxpayer produced, removed, transferred, and disposed of during the reporting period, which affects the amount of alcohol excise tax due.

This information collection is aligned with —

- Line of Business/Sub-function: General Government/Taxation Management.
- IT Investment: Integrated Revenue Information System, and Pay.gov.

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

TTB uses the collected information to collect and protect the revenue and to ensure industry member compliance with the statutory requirements of the IRC and the related regulations. The collected information allows TTB to identify the alcohol excise taxpayer, determine the amount of excise taxes due and paid, and document the amount of alcohol produced, removed, transferred, and disposed of during the reporting period, which affects the amount

of alcohol excise taxes due. TTB examines the provided information to identify jeopardy to the revenue or lack of compliance with statutory and regulatory requirements, which allows TTB to focus its limited resources on problematic operations and perform audits and field inspections with minimal disruption to regulated industry members. In addition, TTB uses the collected operational information to compile and publish generalized alcohol industry statistical reports, and to determine the amount of excise tax revenue generated by distilled spirits brought into the United States from Puerto Rico and the U.S. Virgin Islands to be transferred to their governments as prescribed by 26 U.S.C. 7652.

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?

Under the pilot test program, accepted beer excise taxpayers will be able to submit the combined beer excise tax return and operations report forms using the Pay.gov website; see <https://www.ttb.gov/epayment> and <https://www.pay.gov/public/login>. Also, the combined beer excise tax return and operations report forms and their instructions are available for printing at no cost to respondents on the TTB website at <https://www.ttb.gov/forms>. (Electronic and paper availability for similar forms for wine and distilled spirits taxpayers will be determined when those forms are ready for pilot testing.)

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?

The information collected on the combined alcohol excise tax return and operations report forms in this pilot test is specific to each respondent and their Federal alcohol excise tax liability and operational activities for a particular time period. TTB is the only agency that collects these excise taxes, and the required information is not available from other sources.

5. If this collection of information impacts small businesses or other small entities, what methods are used to minimize burden?

As explained above, all entities liable for Federal alcohol and tobacco excise taxes, regardless of size, are required by statute at 26 U.S.C. 5061(d)(1) to pay tax and file returns on a semi-monthly basis unless otherwise exempted. Under 26 U.S.C. 5061(d)(4), certain small alcohol excise taxpayers may qualify to pay tax and file returns on a quarterly or annual basis, based on their expected tax liability for a given year. In addition, under the TTB regulations in 27 CFR parts 24 and 25, wine and beer taxpayers eligible to pay taxes on a quarterly or annual basis may file their operations reports on the same basis. Given those less burdensome filing options for small alcohol taxpayers, TTB believes the currently separate information collections for excise tax returns and alcohol operations reports minimize the burden on small entities. TTB also believes that the combined alcohol excise tax return and operations reports included in this pilot test will lower respondent burden, including that for small entities, even further.

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 information collected on alcohol excise tax returns and operations reports is essential to TTB's Federal tax collection responsibilities. The absence of the required tax return and operations report information would seriously jeopardize TTB's collection of the revenue, which amounted to approximately \$8.23 billion in Fiscal Year 2022, as its ability to identify and account for alcohol excise tax payments would be significantly hindered. In addition, collection of Federal alcohol excise taxes by the filing of a return is required by statute, as is the filing frequency for those returns (see the IRC at 26 U.S.C. 5061). As such, TTB must conduct this information collection and cannot collect the requirement information less frequently.

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? (See 5 CFR 1320.5(d)(2).)

Under the OMB regulations at 5 CFR 1320.5(d)(2)(i), requiring respondents to report information to an agency more often than quarterly is a special circumstance. In the case of this information collection, Federal law requires alcohol excise taxpayers to file returns and pay tax on a semi-monthly basis, unless otherwise exempted. For the semi-monthly alcohol excise tax return filing and payment period requirements, see the IRC at 26 U.S.C. 5061(d)(1) and 5703(b)(2), respectively, and see 26 U.S.C. 5061(d)(4) for exemptions allowing certain small alcohol excise taxpayers to file returns and pay taxes on a quarterly or annual basis.

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 public, TTB published a notice for this information collection in the Federal Register on April 3, 2023, at 88 FR 19711. TTB received three comments in response that notice during the 60-day comment period, all of which relate to the combined alcohol excise tax return and operation report pilot test. Specifically:

- In Comment 1, a wine industry member filing semi-monthly tax returns for several wineries supported “any simplifications or clarifications” for the tax return and operations report. The commenter also suggested focusing the excise tax return on a per-commodity basis and offered to participate in the pilot test.
- In Comment 2, a craft distiller expressed support for TTB’s pilot test project as a “simplified reporting structure can enable me to simplify my own procedures[,]” and stated that the current complexity of the report requirements caused him to spend a considerable sum each month in software company fees to assist his company in tracking and completing the distilled spirits operations reports.
- In Comment 3, a craft distilling trade association expressed general concerns over TTB’s reporting requirements and requested that small distillers be allowed to report their operations at the same frequency as they file their tax returns, either quarterly or annually.

TTB response: TTB is beginning its pilot test for combined alcohol excise tax and operations reports with forms for beer excise taxpayers. TTB plans to develop and test combined excise tax returns and simplified operations reports for wine and distilled excise

taxpayers in the near future. When those forms and their electronic equivalents are ready for pilot testing, TTB will announce expansions of this pilot test program to such taxpayers on its website, in its Newsletter, and at various industry conferences, and will invite wine and distilled spirits taxpayers to apply to participate in the pilot test program at that time.

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 information collection.

10. *What assurance of confidentiality was provided to respondents, and what was the basis for the assurance in statute, regulations, or agency policy?*

TTB provides no specific assurance of confidentiality for this information collection request. 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 that IRC section specifically authorizes such action. In addition, the instructions for the collection instruments contained in this pilot test include a general Privacy Act Statement explaining what TTB uses the requested information for and to whom and for what purposes the information may be disclosed, as well as a Privacy Act Statement regarding TTB's use of information provided on a taxpayer's check. TTB maintains the collected information in secure, password protected computer systems and file rooms with controlled 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 request contains no questions of a sensitive nature. However, this collection request does collect personally identifiable information (PII) in an electronic system. The collected PII is contained in TTB's Integrated Revenue Information System, and TTB has conducted a Privacy Impact Assessment (PIA) for that system. In addition, TTB has issued a system of records notice (SORN) for this collection under "Department of the Treasury, Alcohol and Tobacco Tax and Trade Bureau (TTB) .001—Regulatory Enforcement System of Records," published in the Federal Register on October 11, 2022, at 87 FR 61435. Links to TTB's PIAs and its SORN may be found on the TTB website at <https://www.ttb.gov/foia>.

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

Estimated Respondent Burden: At this time, TTB is issuing the Pilot Brewer Excise Tax Return and Report of Operations information collection and its related information collection instruments, which are titled as follows: (1) Pilot Brewer Excise Tax Return for First Semi-Monthly Period(s) (TTB F 5130.Pilot-A), and (2) Pilot Brewer Excise Tax Return and Report of Operations (TTB F 5130.Pilot-B). The Pilot-A form is filed by brewers required to file tax returns and pay excise on a semi-monthly basis and is used for the first semi-monthly period each month. For the second semi-monthly period, those brewers will file the Pilot-B form, as will all brewers qualified to file tax returns and pay taxes on a quarterly or annual basis. TTB

will release the information collections and instruments related to wine and distilled spirits for pilot testing at a later date. As such, the burden and respondent labor-costs cited below concern only brewers at this time. TTB estimates the burden and respondent labor costs of the pilot test for the combined brewers excise tax return and operations report as follows:

Estimated Annual Respondent Burden*

Pilot Brewer Excise Tax Return and Report of Operations Information Collection						
Collection Instrument	Burden per Response	Number of Responses	Total Respondents	Total Responses	Total per-Respondent Burden	Total Burden Hours
Semi-monthly Filers						
F 5130.Pilot-A	15 min.	13**	1,400	18,200	3.25 hour. (195 min.)	4,550
F 5130.Pilot-B	40 min.	12		16,800	8 hours (480 min.)	11,200
<i>Semi-monthly totals</i>	<i>(avg. of 27 min.)</i>	<i>25</i>	<i>1,400</i>	<i>35,000</i>	<i>11.25 hours</i>	<i>15,750</i>
Quarterly Filers						
F 5130.Pilot-B	40 min.	4	6,300	25,200	2.6667 hours (160 min.)	16,800
Annual Filers						
F 5130.Pilot-B	40 min.	1	600	600	0.6667 hours (40 min.)	400
TOTALS	(avg. 23.8193 min.)	(avg. 10)	8,300	60,800	(avg. 3.9699 hours)	32,950

* Figures are rounded to the nearest 4 decimal places.

** There are 3 semi-monthly filing periods in September, resulting in 13 annual semi-monthly responses using TTB F 5130.Pilot-A.

Estimated Respondent Labor Costs: Based on the average fully-loaded labor rate per hour for accountants and auditors employed in the beverage manufacturing industries, TTB estimates the per-respondent and total respondent labor costs for the beer excise tax is information collection as follows:³

³ Private Sector Fully-loaded Labor Rate per Hour = Hourly wage rate multiplied by a factor of 1.44 to account for employee benefit costs. Per the most recent U.S. Department of Labor, Bureau of Labor Statistics, data for National Industry-Specific Occupational Employment and Wage Estimates for NAICS 312100—Beverage Manufacturing, the average fully-loaded labor rate per hour for Accountants and Auditors is \$59.04 per hour, based on an average wage of \$41.00 per hour. See https://www.bls.gov/oes/current/naics4_312100.htm.

NAICS 3121000 - Beverage Manufacturing, Accountants and Auditors Average Fully-loaded Labor Rate/Hour = \$59.04*						
Filing Frequency	Avg. Time / Response	Labor Cost / Response	Responses / Respondent	Labor Costs / Respondent	Total Respondents	Total Labor Costs
Semi-monthly**	27 min.	\$26.568	25	\$664.20	1,400	\$929,880.00
Quarterly	40 min.	\$39.36	4	\$157.44	6,300	\$991,872.00
Annually	40 min.	\$39.36	1	\$39.36	600	\$23,616.00
Totals	(avg. 23.819 min.)	(avg. \$23.438)	10	(avg. \$234.38)	8,300	\$1,945,368.00

* Figures rounded to the nearest three decimal places.

** There are 3 semi-monthly filing periods in September, resulting in 25 total annual responses for semi-monthly excise tax filers.

Respondent Record Retention: In general, the TTB regulations require alcohol industry respondents to retain record copies of forms submitted to TTB for 3 years from the date of the record or the date of the last entry in the record, whichever is later; see 27 CFR 19.575, 24.300(d), and 25.300(c).

13. *What is the estimated annual cost burden to respondents or recordkeepers resulting from this information collection request (excluding the value of the hour burden in Question 12 above)?*

Start-up and on-going costs: The information provided by respondents under this collection request is the minimum necessary to allow TTB to identify the alcohol excise taxpayer, determine the amount of excise taxes due and paid, and verify compliance with Federal laws and regulations regarding alcohol operations. Respondents largely gather the required information from usual and customary business records concerning the amount of alcohol produced, removed, transferred, and disposed of during the reporting period, which affects the amount of alcohol excise taxes due (recordkeeping requirements for alcohol excise taxpayers are approved under other OMB control numbers). As such, TTB believes that respondents have no annualized start-up, capital, maintenance, or other on-going costs for this information collection.

Mailing costs: TTB estimates that 95 percent of the 8,300 respondents (7,885) to the combined beer excise tax and operations report pilot test will respond electronically via Pay.gov and, therefore, will have no mailing costs. The remaining 415 respondents will have estimated mailing supply and postage costs of \$4.00 per response, which results in annual mailing costs as shown below:

Filing Frequency	No. of Responses	Total Mailing Cost/Respondent @ \$4.00 per Response	No. of Respondents Using Mail	Total Mailing Costs
Semi-monthly	25	\$100.00	70	\$7,000.00
Quarterly	4	\$16.00	315	\$5,040.00

Annually	1	\$4.00	30	\$120.00
TOTALS		\$4.00	415	\$12,160.00

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

As noted above, TTB currently estimates that 8,300 respondents will annually submit a total of 60,800 responses to the combined beer excise tax return and operations report pilot test information collection. TTB contractors and clerks (GS-4) process submitted forms, TTB specialists (GS-11) review the submitted tax return and operations report information, and TTB tax auditors (GS-12) review a select number of submissions. As such, the annual labor and overhead costs to the Federal government for processing this information collection are as follows:

Costs for Personnel at TTB's National Revenue Center in Cincinnati, Ohio					
Position	Fully-loaded Labor Rate/Hour ⁴	Processing Time per Response	Costs per Response*	Total Responses Processed or Reviewed	Total Costs
GS-5, Step 5, Clerk	\$34.75	10 minutes	\$5.79	60,800	\$352,032.00
GS-11, Step 5, Specialist	\$67.72	20 minutes	\$22.57	60,800	\$1,372,256.00
GS-12, Step 5, Tax Auditor	\$76.37	2 hours	\$152.74	3,040	\$464,329.60
<i>Labor Totals</i>			(\$35.997)	60,800	\$2,188,617.60
<i>Overhead Costs</i>			\$2.00	60,800	\$121,600.00
TOTAL COSTS			(\$37.997)	60,800	\$2,310,217.00

NOTE: Printing and distribution costs to the Federal Government have decreased to \$0.00 in due to the availability of TTB forms to the public on its website's forms page at <https://www.ttb.gov/forms>.

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

This is a new information collection request.

⁴ Federal Government Fully-loaded Labor Rate per Hour = Hourly wage rate x 1.63 to account for benefit costs. Per the most recent Office of Personnel Management (OPM) wage data, the fully-loaded labor rates for the Cincinnati, Ohio, wage area are: (1) GS-5, step 5, employee = \$32.13 (\$19.71 in wages plus \$12.42 in benefit costs); and (2) GS-11, step 5, employee = \$58.91 (\$36.14 in wages plus \$14.77 in benefit costs). See the OPM website at https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/23Tables/html/CIN_h.aspx.

Estimated burden reduction: However, TTB intends the combined beer excise tax and brewery operations report to decrease the respondent burden associated with the current , separate excise return and operations report forms filed by brewers. Given that the current excise tax return (TTB F 5000.24), the monthly brewery operations report (TTB F 5130.9), and the quarterly brewery operations report (TTB F 5130.26) each have a burden of 0.75 hours per response, TTB anticipates burden savings as shown below for the combined beer excise tax return and operation report information collection:

Filing Frequency	Current Burden	Pilot Burden	Savings per Respondent	Brewery Respondents in Pilot Test	Total Burden Decrease in Pilot Test
Semi-monthly filers	25 responses x 0.75 hour = 27.75 hours	25 responses x avg. 27 minutes = 11.25 hours	16.5 hours	1,400	23,100 hours
Quarterly	8 responses x 0.75 hour = 6 hours	4 responses x 0.6667 hour = 2.6668 hours	3.3333 hours	6,300	20,999.79 hours
Annually	5 responses x 0.75 hour = 3.75 hours	1 response x 0.6667 hour = 0.6667 hour	3.0833 hours	600	1,849.98 hours
Totals			(avg. 5.5361 hours)	8,300	45,949.77 hours

NOTE: Under the current regulations: Semi-monthly beer excise taxpayers file 13 semi-monthly tax returns (3 in September) and 12 monthly operations reports; quarterly beer taxpayers file 4 tax returns and 4 quarterly operations reports; and annual taxpayers file 1 tax return and 4 quarterly operations reports.

16. Outline plans for tabulation and publication for collections of information whose results will be published.

Based on the information collected on the Federal excise tax returns and industry operations reports it receives, TTB compiles periodic, generalized reports regarding the amount of Federal alcohol excise taxes its collects, and certain aspects of alcohol producer operations, including the amount of alcohol produced and removed. This generalized information is available on the TTB website (<https://www.ttb.gov/statistics>) for use by other Federal agencies, State and local governments, academic institutions, industry members, and the public for a variety of economic analysis, planning, and statistical purposes.

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 public, TTB is seeking approval not to display the expiration date this information collection request's OMB approval on its related forms or their electronic equivalents. By not displaying that date, TTB will not have to update that date on each form and their electronic versions each time that OMB approves this information collection request. Removing the OMB expiration date from those collection instruments also avoids confusion among their users when that date has passed but the collection is still under OMB review. In addition, TTB-regulated businesses will not have to

update their stocks of paper forms or alter electronic copies of the collection instruments, including any versions produced by some businesses, at their own expense, for use with their electronic systems or for sale.

18. *What are the exceptions to the certification statement?*

(i) No statistics are involved.

B. Collection of Information Employing Statistical Methods.

This information collection request does not employ statistical methods.