**Law and TTB Regulations Related to OMB No. 1513–0088, Alcohol, Tobacco, and Firearms Related Documents for Tax Returns and Claims (TTB REC 5000/24)**

**Statues**

In the Internal Revenue Code of 1986, as amended, the following sections authorize the TTB regulations related to the information collection approved under OMB No. 1513–0088:

26 U.S.C. 4181 26 U.S.C. 4182 26 U.S.C. 5005 26 U.S.C. 5008

26 U.S.C. 5041(c) 26 U.S.C. 5061 26 U.S.C. 5062 26 U.S.C. 5064

26 U.S.C. 5114 26 U.S.C. 5124 26 U.S.C. 5131 26 U.S.C. 5134

26 U.S.C. 5146 26 U.S.C. 5207 26 U.S.C. 5367 26 U.S.C. 5370

26 U.S.C. 5415 26 U.S.C. 5555 26 U.S.C. 5741 26 U.S.C. 5843

26 U.S.C. 6651 26 U.S.C. 6656 26 U.S.C. 6806 26 U.S.C. 7502

26 U.S.C. 7503 26 U.S.C. 7651 26 U.S.C. 7652(a).

**Regulations**

The following TTB regulations in 27 CFR Chapter I, relate to OMB No. 1513–0088:

*Part 17—Drawback on Taxpaid Distilled Spirits Used in Manufacturing Nonbeverage Products*

17.101 17.141 17.142 17.161 17.170

*Part 19—Distilled Spirits Plants*

19.11 19.113 19.116 19.119 19.120 19.127

19.129 19.130 19.131 19.132 19.134 19.201

19.222 19.233 19.234 19.235 19.236 19.239

19.240 19.253 19.262 19.263 19.264 19.265

19.266 19.267 19.268 19.354 19.371 19.372

19.571 19.573 19.574 19.575 19.576 19.577

19.580 19.581 19.611 19.612 19.632 19.650

19.669 19.670 19.685 19.686 19.687 19.688

19.689 19.690 19.692 19.715 19.716 19.718

*Part 24—Wine*

24.31 24.35 24.65 24.66 24.69 24.70

24.265 24.266 24.267 24.268 24.271 24.272

24.275 24.276 24.277 24.278 24.295 24.300

24.323

*Part 25—Beer*

25.72 25.73 25.74 25.75 25.77 25.78

25.151 25.163 25.276 25.281 25.282 25.283

25.284 25.285 25.286 25.291 25.298 25.300

*Part 26—Liquors and Articles from Puerto Rico and the Virgin Islands*

26.30 26.77 26.92 26.101 26.107 26.111

26.163 26.173 26.174 26.266 26.272 26.276

26.294 26.296 26.306 26.310

*Part 27—Importation of Distilled Spirits, Wines and Beer*

27.133 27.134 27.136 27.137 27.138 27.139

27.184

*Part 29—Stills and Miscellaneous Regulations*

29.59

*Part 31—Liquor Dealers*

31.151 31.221 31.223 31.234

*Part 40—Manufacture of Tobacco Products and Cigarette Papers and Tubes*

40.44 40.45 40.46 40.76 40.187 40.283

40.284 40.286 40.287 40.301 40.311 40.384

40.385 40.386 40.435 40.471 40.472 40.473

40.474 40.475 40.476

*Part 41—Importation of Tobacco Products and Cigarette Papers and Tubes*

41.22 41.26 41.27 41.106 41.110 41.121

41.139 41.161 41.163 41.165 41.170 41.172

41.181 41.182 41.203

*Part 44—Exportation of Tobacco Products and Cigarette Papers and Tubes, Without Payment of Tax, or With Drawback of Tax*

44.66 44.72 44.73 44.152 44.153 44.154

44.199 44.200 44.201 44.210 44.222 44.242

44.257 44.266 44.267

*Part 45—Removal of Tobacco Products and Cigarette Papers and Tubes, Without Payment of Tax for Use of the United States*

45.21 45.22 45.51

*Part 46—Miscellaneous Regulations Relating to Tobacco Products and Cigarette Papers and Tubes*

46.5 46.7 46.8 46.101 46.109 46.116

46.136 46.195 46.252

*Part 53—Manufacturers Excise Taxes - Firearms and Ammunition*

53.24 53.62 53.92 53.172 53.176 53.182

53.183 53.184 53.185

*Part 70—Procedure and Administration*

70.504 70.505 70.506 70.603 70.604 70.605

70.606 70.607