

August 11, 2025

**Non-substantive Change Justification Statement for  
OMB Control Number 1513–0042, Drawback on Distilled Spirits Exported**

Under the Internal Revenue Code of 1986 (IRC) at 26 U.S.C. 5214(a)(4), distilled spirits may be withdrawn from a distilled spirits plant for export without payment of Federal alcohol excise tax, and under 26 U.S.C. 5062(b) persons who export tax-paid or determined distilled spirits may claim drawback (refund) of the excise tax paid on those spirits. Section 5062(b) also authorizes the Secretary of the Treasury to issue regulations governing such export drawback claims.

Among other things, the Alcohol and Tobacco Tax and Trade Bureau (TTB) administers the distilled spirits provisions of the IRC pursuant to section 1111(d) of the Homeland Security Act of 2002, as codified at 6 U.S.C. 531(d). The TTB regulations concerning distilled spirits export drawback are found in 27 CFR Part 28, Export of Alcohol. Under § 28.171, bottlers and packers of domestic distilled spirits on which alcohol excise tax has been paid or determined may claim drawback of that tax upon the export of such spirits to a foreign country or to U.S. Armed Forces stationed overseas, their lading for use as supplies on certain vessels or aircraft, their transfer to a foreign-trade zone for export, or their transfer to a customs bonded warehouse for withdraw by certain foreign governments, officials, or organizations.

Specific to this information collection, approved under OMB control number 1513–0042, the TTB regulations 27 CFR 28.190, 28.192, 28.195b, and 28.199 require distilled spirits export drawback claimants to submit such claims using form TTB F 5110.30, Drawback on Distilled Spirits Exported. Currently on that form, in Item 12, drawback claimants may request payment of their drawback claim by check or as a credit to be taken on their alcohol excise tax return.

On March 25, 2025, the President issued an Executive Order, “Modernizing Payments To and From America’s Bank Account,” which was published in the Federal Register as E.O. 14247 on March 28, 2025, at 90 FR 14001. As a cost-saving and theft-prevention measure, the Executive Order requires, in general, that the Secretary of the Treasury cease issuing paper checks for all Federal disbursements, benefit payments, vendor payments, and tax refunds, and to make such payments via direct deposit or other electronic methods, effective September 30, 2025.

In response to E.O. 14247, TTB is revising form TTB F 5110.30 to eliminate the drawback claimant’s option to receive a paper check. Item 12 on the form will now allow the claimant to choose to receive their excise tax refund by direct deposit or as a credit to be taken on their alcohol excise tax return. In addition, if the claimant selects the direct deposit option, TTB has added Items 12a, 12b, and 12c to the form to allow the claimant to supply their direct deposit routing and bank account numbers, and to state if the account is a checking or savings account. TTB has also revised the instructions on the form to reflect the revision of Item 12.

TTB believes that these minor changes to TTB F 5110.30 made in response to E.O. 14247 do not affect this information collection’s per-respondent or total annual burden. The revision of Item 12 and the addition of Items 12a, 12b, and 12c merely require information that is already known by and immediately available to the respondent. These changes do not introduce new

concepts and entail no burden other than that necessary to identify the respondent's bank routing and account numbers to allow for direct deposit of an alcohol spirits excise tax refund, should the respondent select the direct deposit option. As such, TTB believes that these changes are non-substantive in nature, and we request OMB approval of the described changes to this information collection on that basis.

The figure below shows the previous version of Item 12 on TTB F 5110.30, Drawback on Distilled Spirits Exported, which allowed the respondent to select drawback payment of distilled spirits excise tax via a paper check or as a credit on their alcohol excise tax return:

PART III — CLAIM		
<p>The distilled spirits described in Part I were removed for the purpose stated and are not to be brought back or re-landed within the limits of the United States. The kind, quantity, and description of the distilled spirits as stated in Part I are correct. The distilled spirits were bottled or packaged in the United States by me and were stamped, restamped, or affixed with alternative devices and marked especially for export. Supporting documents, if required, are accurately described in Part II. Internal Revenue tax equal to the amount of drawback claimed has been determined as provided by law and regulations, and I am justly entitled to drawback of tax in the amount claimed herein. No other claim for allowance of drawback has been made under 26 U.S.C. 5062(b) or section 309 of the Tariff Act of 1930, as amended, on these distilled spirits or any part thereof. Under penalties of perjury, I declare that I have examined all entries in this form and all supporting documents, and to the best of my knowledge and belief they are true, correct, and complete.</p>		<p>11. AMOUNT CLAIMED</p> <p>\$</p>
		<p>12. REQUEST DRAWBACK ALLOWED TO BE PAID BY</p> <p><input type="checkbox"/> CHECK <input type="checkbox"/> CREDIT</p>
13. DATE	14. BOTTLER OR PACKAGER	14a. BY (Signature and title)
<p>FOOTNOTES</p> <p><sup>1</sup>State whether (a) vessel or aircraft operated by the United States; (b) vessel or aircraft engaged in foreign trade, or in trade between the United States and any of its possessions, or between Hawaii or Alaska and any other part of the United States; (c) vessel of the United States engaged in trade between Atlantic and Pacific ports of the United States; (d) vessel of war of any foreign nation; or (e) vessel employed in (1) the fisheries, or (2) the whaling business. Show name of vessel, country of registry, and ports of call, or, if a whaling vessel, location of operations. If aircraft, also show name of airline and country of registry of aircraft. <sup>2</sup>Complete only for consolidated claims; show serial number of last claim tabulated.</p>		

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The figure below shows the new version of Item 12 on TTB F 5110.30, Drawback on Distilled Spirits Exported, allowing the respondent to select drawback payment of distilled spirits excise tax via direct deposit or as a credit on their alcohol excise tax return. If the respondent selects payment by direct deposit, they then provide their direct deposit routing number in Item 12a, their bank account number in Item 12b, and select the type of account—checking or savings—in Item 12c:

PART III — CLAIM		
<p>The distilled spirits described in Part I were removed for the purpose stated and are not to be brought back or re-landed within the limits of the United States. The kind, quantity, and description of the distilled spirits as stated in Part I are correct. The distilled spirits were bottled or packaged in the United States by me and were stamped, restamped, or affixed with alternative devices and marked especially for export. Supporting documents, if required, are accurately described in Part II. Internal Revenue tax equal to the amount of drawback claimed has been determined as provided by law and regulations, and I am justly entitled to drawback of tax in the amount claimed herein. No other claim for allowance of drawback has been made under 26 U.S.C. 5062(b) or section 309 of the Tariff Act of 1930, as amended, on these distilled spirits or any part thereof. Under penalties of perjury, I declare that I have examined all entries in this form and all supporting documents, and to the best of my knowledge and belief they are true, correct, and complete.</p>		<p>11. AMOUNT CLAIMED</p> <p>\$</p>
		<p>12. REQUEST DRAWBACK ALLOWED TO BE PAID BY</p> <p><input type="checkbox"/> DIRECT DEPOSIT <input type="checkbox"/> CREDIT</p>
12a. DIRECT DEPOSIT ROUTING NUMBER	12b. ACCOUNT NUMBER	12c. DIRECT DEPOSIT ACCOUNT TYPE
		<input type="checkbox"/> CHECKING <input type="checkbox"/> SAVINGS
13. DATE	14. BOTTLER OR PACKAGER	14a. BY (Signature and title)
<p>FOOTNOTES</p> <p><sup>1</sup>State whether (a) vessel or aircraft operated by the United States; (b) vessel or aircraft engaged in foreign trade, or in trade between the United States and any of its possessions, or between Hawaii or Alaska and any other part of the United States; (c) vessel of the United States engaged in trade between Atlantic and Pacific ports of the United States; (d) vessel of war of any foreign nation; or (e) vessel employed in (1) the fisheries, or the whaling business. Show name of vessel, country of registry, and ports of call, or, if a whaling vessel, location of operations. If aircraft, also show name of airline and country of registry of aircraft. <sup>2</sup>Complete only for consolidated claims; show serial number of last claim tabulated.</p>		

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Instruction for Item 12 on the revised form:

4. Part III. The bottler or packager must complete Part III and indicate in Item 12 whether the claim is for direct deposit remittance or a credit to be taken on the distilled spirits tax return, TTB F 5000.24. In addition to

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