

DEPARTMENT OF THE TREASURY

ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

Supporting Statement — Information Collection Request

OMB Control Number 1513–0097

**Notices Relating to Payment of Firearms and Ammunition Excise Tax
by Electronic Fund Transfer**

Changes Since Last Approval

Changes made to the Supporting Statement since this information collection's last approval:

- In Question 8, TTB is updating the 60-day notice publication information for this information collection.
- In Question 12, TTB is updating the estimated respondent labor costs associated with this information collection.
- In Question 14, TTB is updating the estimated costs to the Federal Government associated with this information collection.
- In Question 15, TTB is revising the response as needed to reflect that there are no adjustments to this collection at this time.

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, wines, 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 (IRC, 26 U.S.C.). TTB administers these IRC provisions 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 Order 120–01.

Under the IRC at 26 U.S.C. 6302(a), TTB collects the firearms and ammunition excise taxes (FAET) imposed by 26 U.S.C. 4181 on the basis of a return that taxpayers file on a quarterly basis. In addition, the IRC at 26 U.S.C. 6302(h) authorizes the Secretary to issue regulations concerning the payment of taxes by electronic funds transfer (EFT).

The TTB FAET regulations are codified in 27 CFR Part 53, Manufacturers Excise Taxes—Firearms and Ammunition, and § 53.158 of that part prescribes a process by which taxpayers may voluntarily elect to pay such taxes by EFT. Under that section, persons who

elect to begin or discontinue payment of firearms and ammunition excise taxes by EFT must submit a written notice to TTB regarding such actions. The collection of such information is necessary to protect the revenue as it allows TTB to anticipate and monitor taxpayer methods of FAET payment, and to ensure that those taxes are remitted in the appropriate form, as chosen by the taxpayer.

This information collection is aligned with Line of Business/Sub-function: General Government/Taxation Management.

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

TTB uses the notifications provided by respondents regarding their decision to use, or discontinue use of, EFT to make FAET payments to anticipate and monitor such payments. The provided information is necessary to protect the revenue as it allows TTB to ensure that FAET taxes are paid in the appropriate form, as chosen by a taxpayer.

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?

TTB has approved and will continue to approve, on a case by case basis, the use of improved information technology for the collection and maintenance of required information.

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 letterhead notices required under this information collection contain information specific to each respondent's decision to use, or discontinue use of, EFT to pay FAET. As far as TTB can determine, similar information is not available elsewhere.

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

TTB requires notices regarding FAET payment by EFT only upon a taxpayer's election to use, or discontinue use of, EFT, and these notices are the minimum necessary to ensure compliance with the relevant regulation. Waiver or reduction of this requirement, simply because the respondent's business is small, could jeopardize the revenue because TTB would not be able to anticipate and monitor taxpayer methods of making FAET payments.

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?

If TTB were not able to collect this information, it could not fulfill its statutory obligation to protect the revenue, and it could not adequately monitor electronic payments of FAET. Taxpayers provide the collected information only upon their election to use, or discontinue use of, EFT to remit FAET, and, as such, TTB cannot conduct this information collection 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).)*

There are no special circumstances associated with this information collection that require it to be inconsistent with OMB guidelines.

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 regarding this information collection, TTB published a 60-day comment request notice in the Federal Register on August 13, 2025, at 90 FR 39035. TTB received no comments on this information collection in response.

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. However, Federal law at 26 U.S.C. 6103 prohibits disclosure of tax returns and related taxpayer information unless disclosure is specifically authorized by that section. TTB maintains these notices in secure file rooms and computer systems 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 contains no questions of a sensitive nature. In addition, this information collection does not collect personally identifiable information (PII) in a Government electronic system. Therefore, no Privacy and Civil Liberties Impact Assessment (PCLIA) or System of Records Notice (SORN) is required for this collection.

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

Estimated Burden Hours: Based on recent data, TTB estimates that 10 respondents file one notice per year regarding payment of FAET by EFT, for a total of 10 annual responses. TTB also estimates that each response takes 24 minutes to complete, for an estimated total annual burden of 4 hours.

Respondent Labor Costs: TTB estimates the annual respondent labor cost burden for this information collection as shown below:

NAICS 3120A1—Fabricated Metal Product Manufacturing: Accountants and Auditors – Fully Loaded Labor Rate Per Hour¹ = \$61.55*					
Avg. Time / Response	Labor Cost / Response	Responses / Respondent	Labor Costs / Respondent	Total Respondents	Total Labor Costs
24 minutes	\$24.62	1	\$24.62	10	\$246.20

* Fully-loaded labor rate and respondent labor costs are rounded to the nearest whole cent.

Record Retention: Under 27 CFR 53.24, respondents are required to maintain a record copy of any EFT notice provided to TTB for at least three years after the last FAET return affected by the notice. In addition, respondents must keep such record copies where they are immediately available for inspection by TTB officers.

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

Respondents do not have any non-labor costs for this occasional, as-needed information collection, other than mailing supply and postage costs. As such, TTB estimates that each respondent has no more than \$2.00 in such costs for their one annual response, resulting in a total of \$20.00 in such costs for this collection's 10 annual responses.

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

General costs: There are no printing, distribution, or other overhead costs to TTB for this occasional information collection, which consists of respondent-generated letterhead notices submitted to TTB.

Labor costs: TTB estimates the annualized labor costs to the Federal Government for this information collection request as follows:

Labor Costs for Personnel at TTB's National Revenue Center in Cincinnati, Ohio, for OMB No. 1513-0097					
Position	Fully-loaded Labor Rate per Hour ²	Processing Time per Response	Labor Costs per Response	Total Responses	Total TTB Labor Costs
GS-5, Step 5, Clerk	\$37.18	0.1 hour	\$3.72	10	\$37.20

¹ Private Sector Fully-loaded Labor Rate = Hourly wage rate x a factor of 1.44 to account for benefit costs. Based on Department of Labor, Bureau of Labor Statistics (BLS) wage data for NAICS 3320A1 – Fabricated Metal Product Manufacturing, which includes firearms manufacturing, the fully loaded labor rate for Accountants and Auditors (13–2011) is \$61.55, based on a mean hourly wage of \$42.74. See <https://data.bls.gov/oes/#/industry/3320A1>. TTB notes that fully loaded wage rates in this industry for compliance officers and for office and administrative support positions such as bookkeepers are less than those of accountants and auditors.

² Federal Government Fully-loaded Labor Rate = Hourly wage rate x 1.63 to account for benefit costs. Per the most recent Office of Personnel Management (OPM) hourly wage data, the fully-loaded labor rates for Federal employees in the Cincinnati, Ohio, wage area are: (1) for GS-5, step 5, \$37.18, based on an hourly wage of \$22.81, and for GS-12, step 5, \$81.71, based on an hourly wage of \$50.13. See https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/pdf/2025/CIN_h.pdf.

GS-12, Step 5, Supervisor	\$81.71	0.3 hour	\$24.51		\$245.10
TOTALS	(\$70.5750	0.4 hour	\$28.23	10	\$282.30

* TTB labor costs rounded to the nearest whole cent unless otherwise noted.

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

There are no program changes or adjustments associated with this information collection at this time, and TTB is submitting it for extension purposes only.

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

TTB will not publish the results of this information collection.

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?

There is no TTB form associated with this information collection, which consists of written letterhead notices generated by respondents for submission to TTB. As such, there is no medium for TTB to display the OMB approval expiration date for this information collection.

18. What are the exceptions to the certification statement?

- (c) See item 5 above.
- (f) This is not a recordkeeping requirement.
- (i) No statistics are involved.
- (j) See item 3 above.

B. Collections of Information Employing Statistical Methods.

This information collection does not employ statistical methods.