

**DEPARTMENT OF THE TREASURY**

**ALCOHOL AND TOBACCO TAX AND TRADE BUREAU**

**Supporting Statement — Information Collection Request**

**OMB Control Number 1513–0070**

**Tobacco Export Warehouse Proprietor—Records of Operations (TTB REC 5220/1)**

**Changes Since Last Approval**

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

- In Question 8, TTB is updating the 60-day notice publication information associated with this information collection.
- In Question 12, TTB is updating the estimated annual respondent burden associated with this information collection.
- In Question 15, TTB is explaining the adjustments to the estimated annual respondent burden associated with this information collection.

**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 (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.

In general, chapter 52 of the IRC (26 U.S.C. chapter 52) imposes a Federal excise tax on all tobacco products and cigarette papers and tubes manufactured in or imported into the United States, while exempting such articles removed for export and all processed tobacco from that tax.<sup>1</sup> Export warehouses receive and store such articles until they are removed for export to a foreign country, Puerto Rico, or the U.S. Virgin Islands, or for consumption beyond the internal revenue laws of the United States. To protect the revenue, the IRC at 26 U.S.C. 5741 provides that tobacco industry members, including export warehouse proprietors, “shall keep such records in such manner as the Secretary shall by regulation prescribe.”

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<sup>1</sup> Under chapter 52 of the IRC, “tobacco products” subject to Federal excise tax are small and large cigars, small and large cigarettes, snuff, chewing tobacco, pipe tobacco, and roll-your-own tobacco. Processed tobacco, which is not subject to tax, is used to manufacture tobacco products.

Under that IRC authority, the TTB regulations in 27 CFR Part 44, Exportation of Tobacco Products and Cigarette Papers and Tubes, Without Payment of Tax, or With Drawback of Tax, require export warehouse proprietors to maintain records related to their operations. Specifically, under 27 CFR 44.142, such proprietors must keep records showing the date, kinds of articles, number and type of containers, manufacturer, and quantity of tobacco products, cigarette papers and tubes, and any processed tobacco received, removed, transferred, destroyed, lost, or returned to the manufacturer or to a customs bonded warehouse proprietor. That section does not prescribe a particular format for the required records, and export warehouse proprietors may use usual and customary records kept during the normal course of business, such as invoices and bills of lading, to satisfy the section's requirements, if the required information is readily ascertainable. In addition, § 44.142 requires proprietors to retain the required records for three years following the close of the calendar year in which the shipments were received or removed, and the records must be made available for inspection by any appropriate TTB officer upon request.<sup>2</sup>

The required records are necessary to protect the revenue as they allow transactions involving non-taxpaid articles or articles subject to tax drawback (refund) to be traced and verified to ensure that no Federal excise tax liabilities were incurred.

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?*

To protect the revenue, TTB personnel use the required export warehouse proprietor records during tax compliance examinations to verify that non-taxpaid tobacco products and cigarette papers and tubes, and processed tobacco, or such articles subject to drawback, have not been diverted into taxable domestic commerce. Such examinations may include verification of the operational data reported to on TTB F 5220.4, Report—Proprietor of Export Warehouse, approved under OMB control number 1513–0024.

*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?*

Export warehouse proprietors maintain the required records at their business premises and may use electronic formats to do so at their discretion.

*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?*

This recordkeeping requirement collects information that is specific to each respondent and applicable to their export warehouse operations. As far as TTB can determine, similar information is not available elsewhere.

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<sup>2</sup> Section 44.142(b) also requires export warehouse proprietors to retain a copy of each TTB F 5200.14, Taxable Articles Removed without Payment of Tax, received from a manufacturer, another export warehouse proprietor, or customs warehouse proprietor, as well as a copy of each such form that they complete. The regulations and respondent burden associated with TTB F 5200.14 are separately accounted for under OMB No. 1513–0027.

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

All export warehouse proprietors, regardless of size, are required by regulation to keep the required operational records accounting for non-taxpaid articles and articles subject to tax drawback. Waiver or reduction of this recordkeeping requirement merely because the respondent's business is small would jeopardize the revenue. However, all respondents, regardless of size, may use usual and customary records kept during the normal course of business to keep the required information.

*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?*

This information collection consists of usual and customary business records kept by export warehouse proprietors during the normal course of business, and, as such, it cannot be conducted less frequently. Also, not requiring the keeping of such records would jeopardize the revenue as they allow transactions involving non-taxpaid tobacco products and cigarette papers and tubes, tax-paid articles subject to tax drawback, and processed tobacco that is not subject to tax to be traced and verified. This helps ensure that no Federal excise tax liabilities were incurred through the diversion of such articles to taxable uses.

*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 would require it to be conducted in a manner 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, TTB published a "60-day" comment request notice for this information collection 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, which consists of usual and customary business records maintained by export warehouse proprietors at their business premises. 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 disclosure is specifically authorized by that section.

*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, which consists of usual and customary business records kept by respondents at their premises, 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 65 export warehouse proprietors will each make one annual response to this ongoing recordkeeping requirement, for a total of 65 annual responses. As this information collection consists of usual and customary records kept by respondents during the normal course of business, regardless of any TTB regulatory requirement to do so, this collection requirement imposes no annual burden on respondents per the OMB regulations at 5 CFR 1320.3(b)(2).

Estimated Respondent Labor Costs: Because this information collection consists of usual and customary records kept by respondents during the normal course of business, regardless of any regulatory requirement to do so, this collection imposes no additional labor cost burden on respondents per the OMB regulations at 5 CFR 1320.3(b)(2).

Respondent Record Retention: Under 27 CFR 44.142, respondents must retain the required records for three years following the close of the calendar year in which the shipments were received or removed, and respondents must make the records for inspection by any appropriate TTB officer upon request.

*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)?*

This information collection consists of usual and customary records kept by respondents during the normal course of business. As such, there is no cost to respondents associated with this information collection.

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

There is no cost to the Federal Government for the maintenance of usual and customary business records by export warehouse proprietors at their business premises.

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

There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is decreasing the number of annual respondents and responses associated with this collection, from 70 respondents and responses to 65 each. There is no change to the number of annual responses per respondent (one), and no change to this collection's estimated annual burden hours (none) as it consists of usual and customary records kept during the normal course of business, the keeping of which imposes no additional burden on respondents per the OMB regulations at 5 CFR 1320.3(b)(2).

*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?*

This information collection consists of usual and customary records kept by respondents at their premises during the normal course of business. As such, there is no prescribed TTB form for this information collection and, thus, there is no medium for TTB to display its OMB approval expiration date.

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

- (c) See item 5 above.
- (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.