

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU
Supporting Statement — Information Collection Request

OMB Control Number 1513–0066

**Retail Liquor Dealers Records of Receipts of Alcoholic Beverages
and Commercial Invoices (TTB REC 5170/3)**

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 increasing the estimated number of annual respondents and responses to this information collection.
- In Question 15, TTB states the reason for the increase in the number of annual respondent and responses to 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, 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.

The IRC at 26 U.S.C. 5122 requires retail alcohol beverage dealers to keep, at their places of business, records in the form of books or commercial invoices showing all distilled spirits, wines, and beer received. That section also authorizes the Secretary to issue regulations to require retail dealers to keep disposition records for those products for law enforcement or revenue protection purposes. In addition, the IRC at 26 U.S.C. 5123 requires such dealers to keep and make the required records available for Government inspection during business hours, as prescribed by regulation.

Under those IRC authorities, the TTB regulations in 27 CFR part 31 require retail alcohol beverage dealers to keep certain receipt and sales records. Specifically, 27 CFR 31.181 requires retail dealers to keep records showing the quantities of all distilled spirits, wines,

and beer received, including information on from whom and when received, and it requires retail dealers to keep records of all alcohol beverage sales of 20 or more wine gallons made to the same person at the same time. At the dealer's discretion, those records may consist of usual and customary commercial invoices and sales receipts or a book containing the required information, maintained at their place of business or at an alternate location under the dealer's control approved by TTB. Under § 31.191, retail dealers must maintain the required records for at least 3 years, available for inspection by TTB during business hours.

The required retail alcohol beverage dealer receipt and sales records are necessary to protect the revenue as such records are an integral component of TTB's alcohol beverage accounting system, which provides the Bureau with the information necessary to track alcohol beverage products through the complete production and distribution process.

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 field personnel may inspect the retail alcohol beverage dealer receipt and sales records required under this information collection to account for alcohol beverage transactions between wholesale and retail dealers, as well as large retail sales made to the same person at the same time. The required retail dealer records are an integral component of TTB's alcohol beverage accounting system, which provides TTB with the information necessary to track alcohol beverage products through the complete production and distribution process. As such, this information collection is necessary to protect the revenue.

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?

Retail alcohol beverage dealers may, at their discretion, use automated, electronic, or other information technology to keep the required receipt and sales records, and to make such records available for TTB inspection.

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 records required under this information collection are specific to each retail alcohol beverage dealer and to their receipt and sales of such products. 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?

This information collection consists of usual and customary receipt and sales records kept by retail alcohol beverage dealers during the normal course of business. As such, TTB believes that this recordkeeping requirement does not have a significant impact on a substantial number of small businesses or other entities.

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, such as invoices and sales records, kept by retail alcohol beverage dealers during the normal course of business. As such, this collection cannot be conducted less frequently. Not requiring the maintenance of such records for at least 3 years would jeopardize the revenue by breaking the audit trail TTB needs to track alcohol beverages through their complete production and distribution chain.

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 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 retail alcohol beverage dealers at their business premises or other approved location. 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 IRC 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, contains no questions of a sensitive nature, and it 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, in total, 480,000 retail alcohol beverage dealers will each make one annual response to this ongoing record-keeping requirement, for a total of 480,000 annual responses. Of that total, TTB estimates that 384,000 respondents are in the private sector (80 percent of the total), while 96,000 respondents are in the public sector (20 percent of the total). As 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 requirement imposes no annual burden on its 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 31.191, retail dealers must maintain the required alcohol beverage receipt and sales records for at least 3 years, available for inspection by TTB during business hours.

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, regardless of any regulatory requirement to do so. As such, there is no additional annualized cost burden to respondents associated with this collection requirement.

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

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 annualized costs to the Federal Government associated with this collection.

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

There are no program changes to this information collection at this time, and TTB is submitting it for extension purposes only. As for adjustments, TTB is increasing this collection's estimated total number of annual respondents and responses, from 455,000 to 480,000 each. That increase includes an increase in private sector respondents and responses, from 364,000 to 384,000 each, and an increase in public sector respondents and responses, from 91,000 to 96,000 each. All increases are due to changes in agency estimates. However, because this information collection consists of usual and customary

records kept by respondents during the normal course of business, it imposes no time 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 receipt and sales records kept by retail alcohol beverage dealers during the normal course of business, and, as such, there is no form or other medium for TTB to display this collection's 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.