DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

27 CFR Parts 19, 24, 25, 26, 40, 41, and 70

[Docket No. TTB—2011–0001; Notice No. 115; Re: T.D. TTB–89; T.D. ATF–365; T.D. TTB–41; ATF Notice No. 813 and TTB Notice No. 56]

RIN 1513–AB43

Time for Payment of Certain Excise Taxes, and Quarterly Excise Tax Payments for Small Alcohol Excise Taxpayers

AGENCY: Alcohol and Tobacco Tax and Trade Bureau, Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: Elsewhere in this issue of the Federal Register, the Alcohol and Tobacco Tax and Trade Bureau is issuing a temporary rule to implement certain changes made to the Internal Revenue Code of 1986 by the Uruguay Round Agreement Act of 1994 and by the 2005 Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users. The temporary rule updates and reissues regulations pertaining to the semimonthly payments of excise tax on distilled spirits, wine, beer, tobacco products, and cigarette papers and tubes, and also reissues temporary regulations regarding quarterly payment of excise tax for small alcohol excise taxpayers. The text of the regulations in the temporary rule published elsewhere in this issue of the Federal Register serves as the text of the proposed regulations.

DATES: Comments must be received on or before March 21, 2011.

ADDRESSES: You may send comments on this notice to one of the following addresses:

http://www.regulations.gov (via the online comment form for this notice as posted within Docket No. TTB–2011–0001 at “Regulations.gov,” the Federal e-rulemaking portal);

Mail: Director, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, P.O. Box 14412, Washington, DC 20044–4412; or

Hand Delivery/Courier in Lieu of Mail: Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Suite 200E, Washington, DC 20005.

See the Public Participation section of this notice for specific instructions and requirements for submitting comments, and for information on how to request a public hearing.

You may view copies of this notice, any comments received, and the related