

DEPARTMENT OF THE TREASURY

ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

Supporting Statement – Information Collection Requirement

OMB Control Number 1513-0014

TTB F 5000.8 Power of Attorney

A. Justification.

1. What are the circumstances that make this collection of information necessary and what legal or administrative requirements necessitate the collection?

TTB F 5000.8 delegates authority to a specific individual to sign documents on behalf of an applicant or principal (alcohol and tobacco permittees). Many of the documents that are submitted to our agency entail binding legal commitments by the applicant/permittee and any omissions or falsification may subject applicant/permittee to penalties provided in the law. 26 U.S.C. 6061 authorizes that individuals signing tax returns, statements, or other documents required to be filed by industry members, under the provisions of the Internal Revenue Code or the Federal Alcohol Administration Act, are to have that authority on file with TTB. It also authorizes these individuals to file these documents on behalf of the applicant/permittee. The authority is prescribed by the following regulations:

27 CFR 1.30	27 CFR 22.53
27 CFR 17.105	27 CFR 24.116
27 CFR 18.26	27 CFR 24.150
27 CFR 19.156	27 CFR 25.65
27 CFR 19.917	27 CFR 40.68
	27 CFR 40.393
27 CFR 20.53	27 CFR 41.196
	27 CFR 44.87

Because there continues to be stability in the legal authorization specifications, the information collection inventory should reflect a three-year expiration date (instead of an annual expiration).

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

This information collection requirement becomes part of the permit file maintained at our National Revenue Center. These delegations must come from the applicant/permittee

and, since they apply only to Bureau matters, are used to determine who can represent the applicant/respondent when doing business with us.

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?

This collection of information does not employ the use of any automated, electronic, or mechanical techniques.

4. What efforts are used to identify duplication? Why can't any similar information already available be used or modified for use for the purposes described in Item 2 above?

TTB F 5000.8 collects information that is pertinent to each applicant/permittee and applicable to his/her specific situation and for use solely by TTB. As far as we can determine, similar information is not available anywhere else.

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

We do not use any methods to minimize the burden because all entities, regardless of size, must complete this form in order to ensure that taxpayer and other sensitive information is submitted only by authorized persons. Therefore, the information collection cannot be waived because the respondent's business is small.

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?

We collect the information on TTB F 5000.8 to ensure that only duly authorized individuals are signing documents on behalf of the company. Without these authorizations, there could be misrepresentations of permittees, which would jeopardize the revenue.

7. Are there any special circumstances associated with this information collection?

There are no special circumstances associated with this information collection.

8. What effort was made to notify the general public about this collection of information?

A 60-day notice was published in the Federal Register (74 FR 37770) on Wednesday, July 29, 2009. The notice solicited comments from the general public. TTB received no comments in response to this notice.

9. What decision was made to provide any payment or gift to respondents, other than reenumeration of contractors or grantees?

No payment or gift is associated with this collection.

10. What assurance of confidentiality was provided to respondents and what was the basis for the assurance in statute, regulations, or agency policy?

We do not provide specific assurance of confidentiality for this information collection requirement. The confidentiality of information appearing on this form is protected by 26 U.S.C. 6103.

11. What justification is there for questions of a sensitive nature?

We do not ask questions of a sensitive nature in this collection.

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

There is no change in burden from the previous submission. $5,000$ (respondents) \times 2 (times filed annually) = $10,000$ (responses) \times 20 minutes (processing time) = $200,000/60 = 3,333$ (total burden hours).

13. What is the estimated total annual cost burden to respondents or recordkeepers resulting from this collection of information?

No cost is associated with this collection.

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

Estimates of annual cost to the Federal Government are as follows:

Printing	\$ 513
Distribution	459
Clerical Costs	738
Other Salary (review supervisory, etc.)	1,325
TOTAL	<u> </u> \$3,035

15. What is the reason for any program changes or adjustments reported in Items 13 or 14 of the OMB Form 83-I?

There are no program changes or adjustments reported in items 13 and 14 of the OMB Form 83-I.

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

The results of this collection will not be published.

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?

We will display the expiration date of OMB approval for this collection.

18. What are the exceptions to the certification statement?

There are no exceptions to the certification statement.

B. Collection of Information Employing Statistical Methods

This collection does not employ statistical methods.