

DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

Supporting Statement - Information Collection Request

OMB Control Number 1513-0117

TTB F 5000.31 - Pay.gov User Agreement

**A. JUSTIFICATION**

1. What are the circumstances that make this collection of information necessary and what legal or administrative requirements necessitate the collection? Also include the following: Align the information collection to Treasury's Strategic Goals, Line of Business/Sub-function, and IT Investment, if one is used.

The creation of a Pay.gov User Agreement was necessary to identify, validate, approve, and register qualified users to allow for submission of electronic forms using the Pay.gov system. Regulations, statutes, and directives supporting and justifying the need to establish such a system and program include:

27 CFR, Chapter 1, Part 73, Subpart C;  
Government Paperwork Elimination Act – (Section 1702-1710 of Pub. L. 105-277);  
26 U.S.C. 6011, 6061, and 7502; and  
Office of Management and Budget Circular A-130, Paragraph 8.(3).

The TTB Pay.gov system provides qualified alcohol and tobacco proprietors with a means to pay taxes, and file tax returns and production reports electronically rather than completing paper copies and submitting them, along with check, via mail carrier.

The Pay.gov Agreement itself is not required by regulation, but will provide a method of verifying qualified users and assigning a username and password for access to the system. The use of the TTB Pay.gov system will allow for a quicker, more efficient, and less costly method of submitting the required forms and payments.

This information collection is aligned with:

Treasury Strategic Goal: Effectively Manage U.S. Government Finances.

Line of Business/Sub-function: General Government/Taxation Management.

IT Investment: Tax Major Application Systems.

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

TTB uses this record to verify that users of the Pay.gov system have received Federal approval to operate in these regulated industries. We compare the company name, address, permit/registry number, employer identification number, and signing authority, as submitted to our master records, to ensure consistency, accuracy, and eligibility. We provide a username and password to all approved users to gain access to the system.

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?

We plan to allow for electronic submission of this User Agreement. The submission of this form allows for the electronic submission of many forms previously filed on paper.

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?

The information collected is basic identification data available in other required information records. However, this collection is necessary to verify the accuracy of the information of record and to provide notification of the applicant's desire to adhere to the conditions associated with enrolling in this program.

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

The collection of the information through the Pay.gov User Agreement is on a one time or infrequent basis and requires only a minimal time burden. The filing of the form is optional. The approval of this form will save time and money for all customers, regardless of size, by streamlining procedures, reducing reporting errors, and providing an option of filing other forms required by regulations electronically.

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?

Without the collection of this information, customers cannot be enrolled in the TTB Pay.gov system. Customers cannot file forms and payments electronically, thus eliminating time and cost savings.

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?

No special circumstances are associated with this information collection.

7. What effort was made to notify the 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.

A 60-day Federal Register notice was published for this information collection on Monday, March 15, 2010, at 75 FR 12329. The notice solicited comments from the general public. TTB received no comments.

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 maintain these records in secure file rooms with controlled public access. This information is also subject to protection under 26 U.S.C. 6103 and 5 U.S.C. 552.

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

No questions of a sensitive nature are asked.

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

The information collection involves completing a form with information that should be readily available to the customers. Applicants are expected to be proprietors of approved breweries, wineries, distilled spirits plants, and tobacco manufacturing plants.

TTB estimates that 5,800 approved alcohol and tobacco manufacturers would voluntarily prepare and submit this TTB Pay.gov User Agreement. Except in special circumstances, this form would only be filed once.

5,800 responses @ 5 minutes per response = 483 hours

13. What is the estimated total annual cost burden to respondents or recordkeepers resulting from this collection of information (excluding the value of the burden hours in Question 12 above?)

The total cost estimate associated with this paperwork submission is allocated entirely to operations and maintenance. Costs are allocated as follows:

5,800 responses X \$0.55	=	\$3,190
Postage: 5,800 X \$0.42	=	<u>\$2,436</u>
Total		\$5,626

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

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

Clerical Cost	\$	18.00
Other Salary(review supervisory, etc.)		<u>266.00</u>
Total	\$	284.00

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

There are no program changes or adjustments associated with this information collection request.

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

We will not publish the results of this 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?

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.