

**DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)**

TAX INFORMATION AUTHORIZATION

(PURSUANT TO TITLE 26 OF THE UNITED STATES CODE AND THE FEDERAL ALCOHOL ADMINISTRATION ACT)
IMPORTANT - Please read instructions before completing this form.

(Prepare in duplicate)

PART I - AUTHORIZATION

| | |
|--------------|--|
| 1. PRINCIPAL | 2. ADDRESS (Number, Street, City, State, ZIP Code) |
|--------------|--|

3. BUSINESS IN WHICH ENGAGED

| | |
|---|--|
| 4. NAME OF REPRESENTATIVE (Attorney, Certified Public Accountant, or Agent) | 5. ADDRESS (Number, Street, City, State, ZIP Code) |
|---|--|

6. THE ABOVE-NAMED REPRESENTATIVE IS HEREBY AUTHORIZED TO: *(See Instruction 3)*

a. Receive from, or inspect in, any office of the Director, National Revenue Center, and/or the Administrator, Alcohol and Tobacco Tax and Trade Bureau, any confidential information on behalf of the principal.

b. Receive from, or inspect in, such office(s) confidential information with respect to:

c. Receive the original of any ruling *(or correspondence in connection therewith)* on behalf of the principal.

d. Receive copies of notices and other written communications addressed to the principal involving confidential tax matters.

Check applicable box(es)

7. THE SIGNATURE OF THE REPRESENTATIVE HEREBY AUTHORIZED TO RECEIVE CONFIDENTIAL INFORMATION

8. SIGNATURE OF OR FOR PRINCIPAL(S) *(If a corporate officer, partner, or fiduciary signs below on behalf of the principal, the following statement of authority applies)*

I certify that I have the authority to execute this Tax Information Authorization on behalf of the principal.

| | | | |
|-----------|------------------------------|------|---|
| SIGNATURE | TITLE <i>(If applicable)</i> | DATE | CORPORATE SEAL <i>(If applicable)</i> |
| SIGNATURE | TITLE <i>(If applicable)</i> | DATE | |
| SIGNATURE | TITLE <i>(If applicable)</i> | DATE | |
| SIGNATURE | TITLE <i>(If applicable)</i> | DATE | |

PART II - DECLARATION BY ATTORNEY OR CERTIFIED PUBLIC ACCOUNTANT*(See Instruction 5)*

9. I declare that I am not currently under suspension or disbarment from practice before the Alcohol and Tobacco Tax and Trade Bureau; that

a. I am a member in good standing of the bar of the highest court of _____

b. I am qualified to practice as a certified public accountant in _____

and; that I am authorized to represent _____

SIGNATURE _____ DATE _____

INSTRUCTIONS

1. 26 CFR Part 601, Subpart E, requires the filing of a Tax Information Authorization for a representative to obtain, on behalf of the principal, information of a confidential nature as described in the regulations, unless a power of attorney is on file. TTB F 5000.19 need not be filed if Power of Attorney, TTB F 5000.8, or a copy thereof, is on file in the office from which such confidential information will be received by the representative.
2. TTB F 5000.19 must be filed in duplicate, with the Director, National Revenue Center. A copy of the Tax Information Authorization must also be filed with each office of TTB in which the attorney or agent is to represent the principal. If the authorization is applicable to more than one establishment or business, an additional copy for each must be submitted. Copies reproduced by photographic processes need not be certified as true and correct copies of the original; copies reproduced by other methods will be acceptable if their authenticity is certified (a) by an attorney, certified public accountant, or agent; or (b) by a notary public or other official, who will state that he has personally compared the copy with the original and finds it to be true and correct.
3. **Item 6:** 26 CFR Part 601, Subpart E, requires that a Tax Information Authorization clearly express the scope of the authority of the representative. If more than one person is authorized to represent the principal, the representative who is to receive notices and other written communications should be designated. The original of a ruling will be addressed to a representative only if the Tax Information Authorization (*or Power of Attorney*) contains a statement to that effect. Therefore, the information covered by Item 6(c) and Item 6(d) will not be given to the representative unless specifically authorized by a check mark in the applicable box. Authority in Item 6(d) should be extended to one representative only, whether by TTB F 5000.8 or TTB F 5000.19.
4. **Item 8:** TTB F 5000.19 must be signed by the principal(s) as follows: (a) If an individual, by such individual. (b) If a husband and wife, by each of them, unless one spouse authorized the other in writing to sign for both. In such case, the authorization should accompany TTB F 5000.19. (c) If a partnership, either by all members or in the name of the partnership by one of the partners authorized to act. In the latter case, unless the authorization is provided under local law, it should accompany TTB F 5000.19. (d) If an estate, by the executor or administrator. (e) If a corporation or an association, by an officer having authority to bind the entity, who must certify that he has such authority. The Alcohol and Tobacco Tax and Trade Bureau does not require the affixing of a corporate seal. Space for affixing a corporate seal is provided as a convenience for a corporation required by charter, or by the law of the jurisdiction in which it is incorporated, to affix its corporate seal in the execution of instruments.
5. **Item 9:** Qualified attorneys or certified public accountants who, in addition to receiving tax information, will represent the principal in conference may complete the declaration in Part II. This declaration, if completed, satisfies the requirement (26 CFR 601.521) to submit evidence of recognition to practice.
6. Revocation by the principal of the authority of an attorney, certified public accountant, or agent to represent him/her must not be effective before written notice has been given to the Director, National Revenue Center or Administrator, Alcohol and Tobacco Tax and Trade Bureau, as appropriate, that the authority of such representative has been revoked.
7. The rules governing the recognition of attorneys, certified public accountants, and agents representing clients before the Alcohol and Tobacco Tax and Trade Bureau are contained in Treasury Department Circular No. 230, as amended (31 CFR Part 8), and in the Statement of Procedural Rules (26 CFR Part 601 or those regulations as recodified in 27 CFR Part 71 and 27 CFR 70.419). Representatives must comply with such rules, as applicable, and with all pertinent statutes.

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. This information collection documents the taxpayer's authorization granting a specific individual to examine specified tax information. TTB uses the information to ensure that individuals other than the taxpayer have been properly authorized to examine tax information which is confidential under Federal law. The information requested is voluntary.

The estimated average burden associated with this collection of information is 1 hour per respondent or recordkeeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be addressed to the Reports Management Officer, Regulations and Ruling Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, D.C. 20220.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a current, valid OMB control number.