

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

Supporting Statement –Information Collection Request

OMB Control Number – 1513-0036

TTB F 5100.1 - Signing Authority for Corporate Officials

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.

In order to establish which office or position within a corporation has been delegated the authority to sign legally binding documents in matters dealing with TTB, the Bureau asks corporations to furnish proof of these delegations. Although this information collection is not required by regulations, the form is used to identify persons or positions authorized to sign for the corporation in matters pertaining to TTB. This request is in accordance with the authority of 26 U.S.C. 6061(a).

26 U.S.C. 6061. Signing of returns and other documents

(a) General Rule. Except as otherwise provided by sections 6062 and 6063, any return, statement, or other document required to be made under any provision of the internal revenue laws or regulations shall be signed in accordance with forms or regulations prescribed by the Secretary.

This information collection is aligned with:

Treasury Strategic Goal: US & World Economies Perform at Full Performance Potential.

Line of Business/Sub-function: Law Enforcement/Taxation-Substance Control.

IT Investment: Tax Major Application Systems.

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

The information is used by TTB personnel to ensure that only duly authorized individuals are signing documents on behalf of the corporation. The information becomes part of the permit file maintained in the National Revenue Center. TTB’s file copy of the form is retained until the business is discontinued or the form is canceled or superseded.

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 are developing a Permits ON Line (PONL) system from which forms will be submitted electronically. This form will be added during Phase I of the development of PONL. We have approved and will continue to approve, on a case-by-case basis, the use of improved information technology.

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?

This form is a voluntary collection of information. It involves a delegation of authority to sign documents for a specific purpose. These delegations must come from the corporation. Similar information is not available from any other source.

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

This collection of information is voluntary, and generally is not susceptible to reduced requirements for small business.

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?

Less frequent collection of this information would pose jeopardy to the revenue. Without this information collection we would not be able to determine which office or position within a corporation has been delegated the authority to sign legally binding documents in matters dealing with TTB.

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?

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? Summarize the public comments that were received and describe the action taken by the agency in response to those comments.

A 60-day notice was published in the Federal Register (75 FR 39733) on Monday, July 12, 2010. 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?

No specific assurance of confidentiality is provided; however, 26 U.S.C. 6103 protects the confidentiality of the information collected on this form.

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?

We expect that 2,200 corporations will file this form once a year. We estimate each form requires 15 minutes to complete for the paper version and 11 minutes to complete using PONL.

Paper submissions: 1,480 (respondents) X 1 (annual submissions) = 1,480 (responses) X 15 minutes (time to complete form) = 370 (burden hours)
PONL submissions: 720 (respondents - 1st 12 months) X 1 (annual submissions) = 720 (responses) X 11 minutes (time to complete form) = 7,920/60 = 132 (burden hours)

Total Burden Hours: 370 (Paper) + 132 (PONL) = 502.

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)?

There is no cost associated with this collection.

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

There is no cost to the Federal government.

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

The increase in burden reflects an increase in the total estimated respondents. However, there is also a downward adjustment to reflect the time saved by those who elect to respond electronically.

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

The results of this collection of information 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 of information does not use statistical methods.