

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)
PAY.GOV USER AGREEMENT

EFFECTIVE DATE

The following constitutes the full understanding and agreement between the Alcohol and Tobacco Tax and Trade Bureau (TTB) and _____ (a person from a User Company that deals with the Alcohol and Tobacco Tax and Trade Bureau) with regard to the Pay.gov system. This system is subject to the following conditions.

1. **User Account(s) and Access:** Upon receipt of an approved agreement, the system administrator will provide a unique username to the user via email. The system administrator will also contact the user via telephone with a password that the user will be required to reset upon their first access of the system. With respect to the username, the following conditions apply:
 - a. The user is solely responsible for the security and proper use of their username and password and must take all necessary steps to ensure the password is kept confidential and secure, is used properly, and is not disclosed to anyone.
 - b. The user and the stated User Company agree to indemnify and hold harmless and hereby waive all potential claims for damages against the Department of Treasury and its constituent units arising from any conduct by the user, the stated User Company, and its employees or agents that results in or constitutes a breach of password security or unauthorized use of the Pay.gov system.
 - c. The user and the user company agree to request revocation of the Pay.gov user ID when the user no longer has Signature Authority or Power of Attorney for the User Company.
 - d. If the user or system administrator identifies that the password security has potentially been breached, they will inform each other and the system administrator will reset the password for that account and provide the new password to the user via telephone before the next tax payment due date.
 - e. The user agrees they will use the system solely for submitting information for the stated User Company.
 - f. Regardless of whether the user and the User Company have actual control over the acts of third parties, they agree that they have the last clear chance to avoid breach of password security for the username and agree to indemnify and hold TTB harmless for any such breach.
2. **Network Connection(s):** The user agrees that they will be responsible for providing, maintaining, and supporting a connection to the Pay.gov system via the Internet. The system administrator will be responsible for providing, maintaining, and supporting the Pay.gov system and its connection to the Internet.
3. **System Monitoring:** The user and the User Company acknowledge that the Pay.gov system is a government computer system and consent to monitoring of the system for security, system maintenance, tax administration, law enforcement, and any other purpose authorized by law.
4. **System Outage:** In the event that the user cannot access the Pay.gov System, they will immediately notify the system administrator to report the problem. The user and the User Company also acknowledge they are still expected to submit payments when due even if the Pay.gov system is not available.
5. **Electronic payment of taxes due:** The user and the User Company consent to the use of Automated Electronic Payments from the bank account(s) specified in the Pay.gov system for the amount(s) calculated by Pay.gov from the data entered.
6. **Confidentiality of returns and return information:** Section 6103, Title 26, United States Code prohibits the disclosure of tax return(s) or return information (as defined in Section 6103) except in specifically proscribed circumstances and provides civil and criminal penalties for the unlawful disclosure of such information. However, Section 6103 (c) permits the disclosure of return information to a designee of the taxpayer upon the taxpayer's request. The user and the User Company consent that this Agreement constitutes a request for disclosure to the User Company's designee(s) under Section 6103 (c). Further, the User Company agrees that accessing the Pay.gov system by means of the assigned username constitutes an affirmative waiver of all claims under Section 6103, Title 26 United States Code with respect to any return information transmitted during the online access session.

7. **Penalties and interest:** TTB agrees to waive penalties assessed due to failure to timely pay taxes due, where a system failure or downtime caused the delay in submission and the delay or failure to pay is not caused by error or negligence of the User Company. This limited waiver applies only to penalties for failure to pay (Section 6651 (a) (2), Title 26 United States Code), or failure to deposit (Section 6656, Title 26 United States Code), when it has been reasonably demonstrated by the User Company, to the satisfaction of TTB, that the failure to pay was caused by the downtime or failure of the Pay.gov system and not by actions of the User Company. Notwithstanding the above, the User Company understands and acknowledges that TTB lacks any legal authority to waive or compromise interest due on late or insufficient tax payments.
8. **Termination of Agreement:** TTB, the user, and the User Company agree that this User Agreement applies only to the Pay.gov system. Periodic enhancements, improvements, and changes to the Pay.gov system will not impact this agreement. Further, the user, the User Company, and TTB agree that this agreement may be terminated at any time for any reason upon written notice.
9. **Separation of conditions:** If any provision of this Agreement is held to be invalid or unenforceable for any reason whatsoever, the remaining provisions shall remain valid and unimpaired, and shall continue in full force and effect.
10. **Agreement:** This agreement supersedes any and all other agreements, whether oral or written, between TTB, the user, and the User Company with respect to the matters stated herein, and this agreement contains all of the covenants and agreements between the parties with respect thereto. This agreement may be amended or modified only in writing and shall be effective only after affixation of the signatures of both parties' representatives.

User Information:

Please use this section to show the information for the person requesting the ID.

Name	Date
Title	Email Address
Signature	Telephone Number

For Alcohol and Tobacco Companies only

- I am requesting **Full Permissions** to create, save, and submit reports and/or returns.

Full permissions users must have Signature Authority or Power of Attorney to Submit Returns and/or Reports. Please use this section to detail your permissions:

- I HAVE:** Signature Authority Power of Attorney to submit Excise Tax
 Blanket Power of Attorney Power of Attorney to submit Operational Reports

- I am requesting **Permissions** to create, save, and reassign only.

Reassign users must have permission from someone with Signature Authority or Power of Attorney to get an ID. Please use this section to show the authorization from someone with the proper permissions:

Name	Date
Title	Telephone Number
Email Address	Signature

I HAVE: Signature Authority Blanket Power of Attorney

***Please use this section to detail the information about your company. Use as many lines as necessary.
Copy this page as many times as you need to identify all your locations.***

Company Name	Company Name
Taxpayer Identification Number	Taxpayer Identification Number
Permit/Registry Number	Permit/Registry Number
Address	Address
Company Name	Company Name
Taxpayer Identification Number	Taxpayer Identification Number
Permit/Registry Number	Permit/Registry Number
Address	Address
Company Name	Company Name
Taxpayer Identification Number	Taxpayer Identification Number
Permit/Registry Number	Permit/Registry Number
Address	Address

You must mail the original completed user agreement to us at:
 Alcohol and Tobacco Tax and Trade Bureau (TTB)
 550 Main Street, Room 8002
 Cincinnati, OH 45202
 Attn: Pay.gov

Appendix 1: Definitions:

1. **Agreement:** This written agreement between TTB and the User.
2. **Automated Electronic Payments:** A Payment by electronic funds transfer using the Automated Clearing House payment system.
3. **Internal Revenue Code:** Title 26 United States Code
4. **Internet:** The global computer network comprising interconnected networks using standard protocols.
5. **Password:** The verification used by the Pay.gov system to permit access by an identified username.
6. **Pay.gov:** The government's electronic payment system running on a computer connected to the Internet to process and submit forms.
7. **System Access Request Form:** A form prescribed by TTB for gathering personal identification data with regard to each individual authorized to act on behalf of the User Company in the use of the Pay.gov System.
8. **Username:** The identification used to determine authorization, authority, and privileges for use of the Pay.gov system by the individual to whom access permission has been granted.
9. **User:** Person with Signature Authority or Power of Attorney for a User Company that will use the Pay.gov system to submit forms and/or payments to TTB. Note: Users may enter data for multiple User Companies.
10. **User Company:** Entity that has dealings with Alcohol and Tobacco Tax and Trade Bureau.
11. **Reassign User:** Person without Signature Authority or Power of Attorney that will enter data into the Pay.gov system for a User Company. They then reassign the completed forms to a User for submission.
12. **TTB:** The Alcohol and Tobacco Tax and Trade Bureau

TTB USE ONLY

TTB Official(s) Approval

Signature

Signature

Name

Name

Director, National Revenue Center

Chief, National Revenue Center

Title

Title

Date

Date

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1995. We use this information collection to identify, validate, approve, and register qualified users to allow for submission of electronic forms using the Pay.gov System. The information we request is voluntary but is required for enrollment in this program. We estimate the average burden associated with this collection of information is 5 minutes per respondent or record keeper, depending on your individual circumstances. Address your comments concerning the accuracy of this burden estimate and suggestions to reduce this burden to Reports Management Officer, Regulations and Procedures Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW, Box 12, Washington, DC 20005. An agency may not conduct or sponsor, and an individual is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

PRIVACY ACT STATEMENT

We provide this information to comply with Section 3 of the Privacy Act of 1974 (5 U.S.C. 552(a)(e)(3)). We request this information under the authority of 27 CFR Chapter 1 Part 73 Subpart C, and 26 U.S.C.- 6011, 6061, and 7502. The information requested is used to identify, validate, approve, and register qualified users to allow for submission of electronic forms using the Pay.gov System. We use this information to make determinations for the purposes described in paragraph 2. Also we may disclose the information to other Federal, State, foreign, and local law enforcement and regulatory agency personnel to verify information on the form where law does not prohibit such disclosure. We may disclose the information to the Justice Department if it appears that the furnishing of false information may constitute a violation of Federal law. Finally, we may disclose the information to members of the public in order to verify information on the form where law does not prohibit such disclosure. If you fail to supply complete information, there will be a delay in our approval of your participation in this program.