

DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

Supporting Statement – Information Collection Request

OMB Control Number 1513-0001

TTB F 5000.19 – Tax Information Authorization

**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 regulations at 26 CFR Part 601, Subpart E, require the filing of a Tax Information Authorization for a representative to obtain, on behalf of an industry member, confidential information. TTB F 5000.19 is the Tax Information Authorization with which an industry member authorizes its representative(s) to obtain confidential information about that taxpayer from TTB. This form is used particularly when the respondent's representative does not have a power of attorney filed with TTB to receive and examine the respondent's tax information.

Part I of TTB F 5000.19 provides for the respondent to authorize TTB to disclose confidential tax information to a person of the respondent's choosing. The authorization is normally prepared during a conference between TTB and the respondent, a conference at which the respondent's representative will discuss the respondent's tax information. TTB's ability to establish this authorization is derived from 5 U.S.C. 500, and 26 CFR 601.502 and 601.503.

26 CFR 601.523 provides that persons who wish to receive tax information who have not submitted a power of attorney, must submit a tax information authorization. In the case of a qualified attorney or certified public account, the tax information authorization must include evidence of recognition to practice and that evidence may consist of a written declaration of the type contained in Part II of TTB F 5000.19. By putting the declaration on the form, TTB has simplified the qualification process. The industry member's representative need not prepare a separate written declaration, but need only check the appropriate box, sign and date the form.

This information collection is aligned with:

Treasury Strategic Goal: Effectively Manage US 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?

We use TTB F 5000.19 to ensure that TTB does not disclose tax related information to an unauthorized person. The form identifies the respondent, the respondent's representative, and the limits of the representative's authority in tax matters, and provides a format for which a respondent can designate a representative in tax matters with TTB.

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?

TTB will consider, on a case-by-case basis, the use of improved information technology for the submission of this form, however, this form does not lend itself to technological techniques when the information for this form is collected during a face-to-face conference with TTB.

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 contains information collected that is pertinent to each respondent and its representative, and is applicable to the specific issue of identifying who can obtain the respondent's tax information. As far as we can determine, similar information is not available elsewhere.

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 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?

If we did not request the completion of this form, then TTB could find itself disclosing information to unauthorized persons in violation of 26 U.S.C. 6103.

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 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 Federal Register notice was published for this information collection on Friday, January 31, 2014, at 79 FR 5526. 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 remuneration of contractors or grantees?

No payment or gift is associated with this information 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?

We ask no questions of a sensitive nature; No personally identifiable information (PII) is collected.

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

There is no new burden associated with this collection. We estimate that 50 respondents file this form once per year and that each request requires 1 hour to prepare.

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?

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

Printing and Distribution:	\$ 150*
Clerical Costs:	\$ 93
Other Salary (review, etc.)	<u>\$1,235</u>
TOTAL	\$1,478

\* Form printing for TTB has dropped off significantly over the years due to the availability of our forms on TTB.gov. There is sporadic form printing when an Industry Member calls to request a hard copy because they do not have a printer or Internet access. Also, with the small number of respondents and the fact that they can complete the form during a face to face conference with TTB, it is likely that TTB will provide this form. For these reasons, TTB incurs sporadic printing and distribution charges for this form.

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

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

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?

- (c) See answer 5 above.
- (f) This is not a recordkeeping requirement.
- (i) No statistics are involved.
- (j) See answer 3 above.

**B. Collection of Information Employing Statistical Methods**

This collection does not employ statistical methods.