

DEPARTMENT OF THE TREASURY

ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

Supporting Statement – Information Collection Requirement

OMB Control Number 1513-0014

TTB F 5000.8 Power of Attorney

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.

TTB F 5000.8 delegates authority to a specific individual to sign documents on behalf of an applicant or principal (alcohol and tobacco permittees). Many of the documents that are submitted to our agency entail binding legal commitments by the applicant/permittee and any omissions or falsification may subject applicant/permittee to penalties provided in the law. 26 U.S.C. 6061 authorizes that individuals signing tax returns, statements, or other documents required to be filed by industry members, under the provisions of the Internal Revenue Code or the Federal Alcohol Administration Act, are to have that authority on file with TTB. It also authorizes these individuals to file these documents on behalf of the applicant/permittee. The authority is prescribed by the following regulations:

27 CFR 1.30	27 CFR 22.53
27 CFR 17.105	27 CFR 24.116
27 CFR 18.26	27 CFR 24.150
27 CFR 19.78	27 CFR 25.65
27 CFR 19.156	27 CFR 40.68
27 CFR 19.676	27 CFR 40.393
27 CFR 20.53	27 CFR 41.196
	27 CFR 44.87

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?

This information collection requirement becomes part of the permit file maintained at our National Revenue Center. These delegations must come from the applicant/permittee and, since they apply only to Bureau matters, are used to determine who can represent the applicant/respondent when doing business 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's Permits Online (PONL) system allows for the electronic submission of applications and all the supplementary forms associated with applying for a permit. This supplemental form is used in the application process and can be completed on PONL but must be originally signed and mailed to 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?

TTB F 5000.8 collects information that is pertinent to each applicant/permittee and applicable to his/her specific situation and for use solely by TTB. As far as we can determine, similar information is not available anywhere else.

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

We do not use any methods to minimize the burden because all entities, regardless of size, must complete this form in order to ensure that taxpayer and other sensitive information is submitted only by authorized persons. Therefore, the information collection cannot be waived because the respondent's business is small.

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?

We collect the information on TTB F 5000.8 to ensure that only duly authorized individuals are signing documents on behalf of the company. Without these authorizations, there could be misrepresentations of permittees, which would jeopardize the revenue.

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 (77 FR 67442) to renew this collection on Friday, November 9, 2012. The notice solicited comments from the general public. TTB received 1 comment from Mr. Marc E. Sorini (McDermott, Will, & Emery LLP), dated January 8, 2013, in which they suggest that the form be amended to recognize the representation of industry members by law firms instead of only individual attorneys. TTB has considered the suggestion and concluded that we will not change the Power of Attorney (POA) form, TTB F 5000.8, to allow for the appointment of law firms as representatives for industry members.

Allowing law firms to be appointed as representatives for industry members would create an administrative burden by creating uncertainty and confusion with respect to who is actually and specifically appointed to act and make decisions on behalf of the industry member.

Furthermore, we note that the instructions accompanying the IRS Power of Attorney (Form 2848), from which TTB F 5000.8 originated, provides the following restriction: "Only individual who are eligible to practice before the IRS may be named as representatives. Use the identical full name on all submissions and correspondence. If you want to name more than three representatives indicate so on this line and attach an additional Form(s) 2848".

Accordingly, for the above referenced reasons, it is TTB's position that it would be better practice to follow the lead of the IRS in this regard and limit the designation of representatives in POAs to individuals as opposed to law firms.

TTB published a 60-day notice in the Federal Register (79 FR 10622) to renew this collection on Friday, February 25, 2014. The notice solicited comments from the general public. TTB received no comment.

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 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 do not provide specific assurance of confidentiality for this information collection requirement. The confidentiality of information appearing on this form is protected by 26 U.S.C. 6103.

11. What justification is there for questions of a sensitive nature? If personally identifiable information (PII) is being collected in an electronic system, identify the Privacy Impact Assessment (PIA) that has been conducted for the information collected under this request and/or Privacy Act System of Records notice (SORN) that has been issued for the electronic system in which the PII is being stored.

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the Regulatory Enforcement Records System and a Privacy Act System of Records notice (SORN) has been issued for this system under TTB .001-Regulatory Enforcement Record System (76 FR 74847, December 1, 2011). The Department of Treasury PIAs can be found at <http://www.treasury.gov/privacy/PIAs/Pages/default.aspx>

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

There is no change in burden. We estimate that there are 5,000 current respondents, 4,500 will continue to file via paper and 500 (10%) will file using PONL.

Paper submissions: 4,500 (respondents) X 2 (times filed annually) = 9,000 (responses) X 20 minutes (processing time) = 180,000/60 = 3,000 (total burden hours).

PONL: 500 (respondents) X 2 (times filed annually) = 1,000 (responses) X 15 minutes (processing time) = 15,000/60 = 250 (total burden hours).

3,000 (Paper) + 250 (PONL) = 3,250 (Total Burden Hours)

TTB F 5000.8	RESPONDENTS	TIMES SUBMITTED	RESPONDENTS	AMOUNT OF MINUTES REQUIRED TO RESPOND	ESTIMATED BURDEN HOURS
Paper	4,500	2	9,000	20	3,000
PONL	500	2	1,000	15	250
TOTAL	5,000	2	10,000	35	3,250

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?)

No cost is 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:

Clerical Costs	738
Other Salary (review supervisory, etc.)	1,325
TOTAL	<u>\$2,063</u>

Printing and distribution cost has either significantly decreased or no longer exist due to the availability of TTB forms on TTB.gov and in our electronic systems (PONL, FONL, COLA Online, and/or Pay.gov) and. As a result, there is no longer printing and distribution cost for this collection.

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

There are no program changes or adjustments associated with this information 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 item 5 for explanation regarding burden to small businesses.
- (f) This is not a recordkeeping collection so there is no retention period.
- (i) This is not a survey so no statistical methods are involved.
- (j) See item 3 for explanation regarding the use of information technology.

B. Collection of Information Employing Statistical Methods

This collection does not employ statistical methods.