

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU
Supporting Statement -- Information Collection Request
OMB Control Number 1513-0093

Information Collection Request Title: Application for Extension of Time for Payment of Tax (TTB F 5600.38).

A. Justification

1. What are the circumstances that make this collection of information necessary, and what legal or administrative requirements necessitate the collection? Also align the information collection to TTB's Line of Business/Sub-function and IT Investment, if one is used.

The Alcohol and Tobacco Tax and Trade Bureau (TTB) administers chapter 51 (distilled spirits, wine, and beer), chapter 52 (tobacco products, processed tobacco, and cigarette papers and tubes), and sections 4181-4182 (firearms and ammunition excise taxes) of the Internal Revenue Code of 1986, as amended (IRC, 26 U.S.C.), pursuant to section 1111(d) of the Homeland Security Act of 2002, as codified at 6 U.S.C. 531(d). In addition, the Secretary of the Treasury has delegated certain IRC administrative and enforcement authorities to TTB through Treasury Department Order 120-01.

The IRC at 26 U.S.C. 6161 authorizes the Secretary of Treasury to grant taxpayers additional time for paying taxes on any return required under the authority of the IRC for a reasonable period not to exceed 6 months from the date fixed for payment thereof. Pursuant to that section, the TTB regulations at 27 CFR 53.156 provide procedures for requesting an extension of time to pay firearms and ammunition excise tax. Section 53.156 requires that a request for such an extension be filed on TTB F 5600.38. To date, TTB has not promulgated regulations requiring the filing of TTB F 5600.38 for the other excise taxes it collects.

This information collection is aligned with:

Line of Business/Sub-function: General Government/Taxation Management.

IT Investment: None.

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

TTB F 5600.38 identifies the taxpayer and the tax payment for which an extension is being requested, and the information that TTB needs to decide whether to grant the extension request. TTB evaluates the information on the form and any attachments, states the decision to approve or disapprove on the form, and notifies the taxpayer by returning a copy of the form to the taxpayer.

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 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? Can similar information already available be used or modified for use for the purposes described in Item 2 above?*

This information collection provides information that is pertinent to each respondent and applicable to his/her specific request for an extension of time to pay excise tax. 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?*

The information contained on this form is necessary to identify the particular applicant and the applicant's specific need for an extension of time to pay tax. It is a unique occurrence dependent upon the situation at the time of the application. 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?*

Respondents complete TTB F 5600.38 only as often as is necessary to meet their own needs in requesting additional time to pay tax. Without this form, taxpayers would have difficulty supplying the appropriate information for TTB to evaluate their requests. Consequently, elimination or less frequent collection of TTB F 5600.38 would adversely impact taxpayers' opportunity to extend the time allowed to pay tax.

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.*

To solicit comments from the general public, TTB published a "60-day" comment request notice for this information collection in the Federal Register on Wednesday, February 24, 2016 at 81 FR 9245. TTB received no comments on this information collection in response.

9. Was any payment or gift given to respondents, other than remuneration of contractors or grantees? If so, why?

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 on this form. However, Federal law at 5 U.S.C. 552 protects the confidentiality of proprietary information obtained by the Government from regulated businesses and individuals, and 26 U.S.C. 6103 prohibits disclosure of tax returns and related information unless disclosure is specifically authorized by that section. TTB maintains these records in secure file rooms with controlled access.

11. What is the justification 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 the Privacy Act System of Records notice (SORN) issued for the electronic system in which the PII is being stored.

This information collection contains no questions of a sensitive nature. In addition, this information collection does not collect personally identifiable information (PII) in an electronic system. Therefore, no Privacy Impact Assessment (PIA) or System of Records Notice (SORN) is required for this collection.

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

Based on recent experience, TTB estimates that 30 respondents will file one TTB F 5600.38 per year, for a total of 30 responses. TTB estimates that each response takes 15 minutes to complete, for an estimated total annual burden of 7.5 hours.

13. What is the estimated annual cost burden to respondents or record keepers resulting from this information collection request (excluding the value of the hour burden 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:

Clerical costs	50
Other Salary	100
TOTAL \$	150

Printing and distribution costs to the Federal government have decreased to \$0.00 in TTB's cost estimate due to the availability of TTB forms to the public on the TTB website (www.ttb.gov).

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

There are no program changes associated with this information collection.

As adjustments, we are reporting an increase in the number of respondents, responses, and annual burden hours due to the growth in the overall number taxpayers regulated by TTB. We are reporting an increase of 18 annual respondents and responses (from 12 to 30) and an increase of 4.5 hours of annual burden (from 3 to 7.5) for this information collection.

On the form, we are updating the TTB headquarters address in the Paperwork Reduction Act statement.

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

TTB will not publish the results of this collection.

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?*

As a cost saving measure for both TTB and the general public, TTB is seeking approval not to display the expiration date for OMB approval of this information collection. By not displaying the expiration date of this collection on the related form, TTB will not have to update the form's expiration date on its electronic systems and website pages or on the form's paper version each time the information collection is approved. Similarly, TTB-regulated businesses will not have to update their stocks of paper forms or alter electronic copies of the form, including any marginally-punched continuous printed versions of the form produced by some businesses, at their own expense, for use with their electronic systems or for sale to other businesses or individuals. Additionally, not displaying the OMB approval expiration date on this form will avoid confusion among members of the public who may have identical forms with different expiration dates in their possession. By not displaying the expiration date, supplies of the form could continue in use regardless of when OMB's approval has expired.

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 employ statistical methods.