

**DEPARTMENT OF THE TREASURY**  
**ALCOHOL AND TOBACCO TAX AND TRADE BUREAU**  
**Supporting Statement -- Information Collection Request**  
**OMB Control Number 1513-0001**

Information Collection Request Title:

Tax Information Authorization.

Information Collections Issued under this Title:

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 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.

While the IRC at 26 U.S.C. 6103 generally protects tax returns and taxpayer information by prohibiting disclosure of such information to unauthorized persons, paragraph (c) of that section authorizes the disclosure of such information to a person or persons designated by the taxpayer. The Department of Treasury regulations that govern disclosures of taxpayer information under 26 U.S.C. 6103(c) are found in 26 CFR 301.6103(c)-1. In addition, the Department's regulations addressing "Conference and Practice Requirements," which include actions performed by a representative of a taxpayer, are set forth in 26 CFR Part 601, Subpart E. Under 26 CFR 601.523, taxpayers may authorize a representative to receive otherwise confidential tax information related to alcohol, tobacco, and firearms activities.

TTB F 5000.19 is used when a taxpayer wishes to authorize a representative, who does not have a power of attorney, to obtain from TTB otherwise confidential tax information regarding the taxpayer. In Part I of the form, the respondent authorizes TTB to disclose confidential tax information to a specific person of their choosing and states the scope of that authorization. When the person identified by the respondent is a qualified attorney or certified public accountant who, in addition to receiving tax information, will represent the principal in conference with TTB, the attorney or accountant may complete the declaration in Part II of the form. This declaration, if completed, satisfies the requirement of 26 CFR 601.521 to submit evidence of recognition to practice.

The information provided to TTB by respondents on TTB F 5000.19 is necessary to ensure that TTB discloses the respondent's otherwise confidential tax-related information only to a person authorized by the respondent to receive such information.

This information collection is aligned with —

- 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?*

TTB uses the information provided by respondents on TTB F 5000.19 to ensure TTB discloses the respondent's otherwise confidential tax-related information only to a person authorized by the respondent to receive such information. The form identifies the respondent, the respondent's representative, and the scope of the information that the representative is authorized to receive. When the designated representative is also an attorney or certified public accountant who will represent the respondent before TTB, the form provides a declaration by which the representative can satisfy the regulatory requirement to submit evidence of their recognition to practice.

*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 has approved and will continue to approve, on a case by case basis, the use of improved information technology for the collection and maintenance of required information. Currently, TTB F 5000.19 is available as a fillable-printable form on the TTB Web site at <https://www.ttb.gov/forms/5000.shtml>.

*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 collection contains information pertinent to each respondent and applicable to the specific issue of identifying who is authorized to obtain the respondent's tax information. As far as TTB is able to 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?*

All entities, regardless of size, that wish to designate a representative to receive confidential tax information when that representative does not have power of attorney are required by Department of Treasury regulation to submit an authorization for that representative to receive such information. Waiver or reduction of this requirement, simply because the respondent's business is small, could result in the release of confidential taxpayer information to unauthorized persons in violation of Federal law. In any event, given the limited nature of this information collection, TTB believes that it does not have a significant impact on small entities.

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 TTB did not request the information provided on TTB F 5000.19, Bureau personnel would not know if a person requesting taxpayer information is authorized by the taxpayer to receive confidential tax-related information. This could cause TTB personnel to violate the taxpayer privacy provisions of the IRC as found at 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 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 February 14, 2017, at 82 FR 10630. 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 26 U.S.C. 6103 prohibits disclosure of tax returns and related information unless disclosure is specifically authorized by that section. TTB maintains the provided information in password-protect computer systems and 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 to the respondent 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?*

This information collection is voluntary and is completed by respondents on an as-needed basis. Based on data provided by TTB personnel who process TTB F 5000.19, we estimate that, annually, 50 respondents complete this information collection one time, with each response taking up to 1 hour to complete, for an estimated total annual burden of 50 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)?*

This information collection is voluntary and is completed only on an as-needed basis using information that is readily available to the respondent. As such, there are no annual costs to the respondent 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	\$104.00
Other Salary costs (review, supervisory, etc.)	485.00
<b>TOTAL COSTS</b>	<b>\$589.00</b>

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](http://www.ttb.gov)).

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

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

On TTB F 5000.19, we are making several changes. Currently, the title of the form reads "Tax Information Authorization (Pursuant to Title 26 of the United States Code and the Federal Alcohol Administration Act)." Because the Federal Alcohol Administration Act is not directly concerned with excise taxes or tax information, we are removing the parenthetical phrase "(Pursuant to Title 26 of the United States Code and the Federal Alcohol Administration Act)" from the title of the form as unnecessary. In addition, we are updating the TTB headquarters address in the form's 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?*

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

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

This collection does not employ statistical methods.