

**DEPARTMENT OF THE TREASURY**  
**ALCOHOL AND TOBACCO TAX AND TRADE BUREAU**  
**Supporting Statement -- Information Collection Request**  
**OMB Control Number 1513-0003**

Information Collection Request Title:

Referral of Information.

Information Collections Issued under this Title:

TTB F 5000.21, Referral of Information.

**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 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). TTB also administers the Federal Alcohol Administration Act (FAA Act, 27 U.S.C. chapter 8), which governs alcohol industry permits, marketing, and trade practices. The Secretary of the Treasury has delegated certain IRC and FAA Act administrative and enforcement authorities to TTB through Treasury Department Order 120-01. The TTB regulations issued under these authorities are contained in 27 CFR chapter I.

In performing the Bureau's mission, TTB personnel occasionally discover potential violations of statutes and regulations administered by State and local government agencies. TTB may refer such information to the State or local agency with jurisdiction over the matter using form TTB F 5000.21, Referral of Information, provided that such disclosures are not otherwise prohibited by the IRC's taxpayer confidentiality provisions at 26 U.S.C. 6103 or by other provisions of Federal law. In addition, TTB F 5000.21 includes a section for the State or local agency to voluntarily respond to TTB regarding its action on the referral.

TTB F 5000.21 provides TTB with a consistent means of conveying information regarding suspected criminal and civil violations to State and local agencies, and it facilitates information-sharing between TTB and those agencies to support enforcement efforts. The response requested from State and local agencies also provides TTB with information on the utility of the referrals and on potential enforcement actions that such agencies take against entities that TTB also may regulate.

(When TTB personnel discover potential violations of statutes and regulations administered by other Federal agencies, when TTB is informed of potential violations of TTB-administered statutes and regulations by external agencies, or when TTB personnel discover such potential violations, TTB personnel also use TTB F 5000.21 to refer such information to, and received replies from, the appropriate Federal agency or TTB division. However, use of this form internally within the Federal government is not subject to the requirements of the Paperwork Reduction Act. As such, the responses to the questions in this Supporting Statement only consider the form's use to refer information to, and receive replies from, State and local government agencies.)

This information collection is aligned with —

- Line of Business/Sub-function: Law Enforcement/Substance Control.
- IT Investment: None.

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

When TTB personnel discover potential violations of statutes and regulations administered by State and local government agencies, and the disclosure of such information is not otherwise prohibited by Federal law, TTB personnel may use TTB F 5000.21, Part I to refer such information to the agency with jurisdiction over the matter. TTB also may include supporting attachments or documents with the form. Part II of the form allows the State and local agencies receiving such referrals to voluntarily respond to TTB regarding their actions on these referrals.

This referral form serves TTB as a communication and evaluation tool. The form provides TTB with a consistent means of providing State and local government agencies with information regarding potential criminal and civil violations of the statutes and regulations that they administer, and it facilitates information-sharing between agencies to support enforcement efforts. The response requested from those agencies provides TTB with information on the utility of the referrals and on potential enforcement actions that those agencies take against entities that TTB also may regulate.

*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 5000.21 is available to TTB personnel on the Bureau's internal intranet website as a fillable-printable form. Because portions of this form are completed by TTB and by external agencies, and because this form contains information unique to each referral of information, TTB does not believe that this form is susceptible to the use of automated, electronic, or other technological collection techniques at this time.

*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?*

The information provided by TTB to State and local government agencies regarding potential violations of statutes and regulations that they administer, and the response provided to TTB by those agencies, is unique to each referral and is pertinent only to TTB and the agency to which the information is referred. 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?*

This information collection does not have a significant impact on small entities. The requested response from the State and local government agency is voluntary and is the minimum necessary to inform TTB of the agency's action regarding a referral.

*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?*

This information collection is used by TTB and by the State and local agencies to which information is referred only on an occasional, as-needed basis, and, as such, it cannot be conducted less frequently. If this information collection was not conducted all, TTB would not have a standardized vehicle to use to notify such agencies of potential civil and criminal violations under their jurisdiction, and those agencies would not have a standardized method to provide TTB with information concerning their response to such referrals. This would hinder information sharing between TTB and those agencies.

*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 and other government agencies, 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 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 notes that 26 U.S.C. 6103 specifically authorizes, under certain circumstances, disclosure of tax return and taxpayer information to various State, and local tax and law enforcement and other authorities for audit, enforcement, and investigative purposes.) TTB maintains this information collection 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?*

Currently, TTB estimates that it will refer information to State and local government agencies using TTB F 5000.21, and request responses from those agencies on that form, 100 times annually, with each respondent making one reply. TTB estimates that a State or local responding agency requires 1 hour to complete its response to a TTB information referral on TTB F 5000.21, for an estimated total of 100 annual burden 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)?*

TTB believes that there is no annual cost burden to respondents associated with this information collection.

*14. What is the annualized cost to the Federal Government?*

TTB estimates the annual cost to the Federal Government associated with this information collection is \$3,000 for salary (review and supervisory) and \$200 for overhead costs, for a total annual cost of \$3,200. Printing and distribution costs to the Federal government have decreased to \$0.00 in TTB's cost estimate due to the electronic availability and use of a fillable-printable version of TTB F 5000.21.

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

There are no program changes associated with this collection.

As for adjustments, based on agency discretion, TTB is removing the previously-reported 300 responses from Federal agencies from this information collection request since the use of TTB F 5000.21 internally within the Federal government is not subject to the Paperwork Reduction Act. In addition, based on current information provided by TTB divisions that use this form, TTB is decreasing the number of State and local government respondents from 200 to 100, due to a decrease in the use of this form by TTB.

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, 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 routinely update the version of the form posted on the TTB website, or update the expiration date on the form's paper version, each time the information collection is approved. Additionally, not displaying the OMB approval expiration date on this form will avoid confusion over the form's status among TTB personnel and external agency respondents during those periods when the displayed expiration date has passed but the form is still in approved status while it is under OMB review.

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.