

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU
Supporting Statement — Information Collection Request
OMB Control Number 1513–0036

Information Collection Request Title:

Signing Authority for Corporate and LLC Officials.

Information Collections Issued under this Title:

- TTB F 5100.1, Signing Authority for Corporate and LLC Officials.
- Signing Authority Section—Permits Online (PONL) Applications. (Electronic equivalent of TTB F 5100.1)).

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.

Under the IRC at 26 U.S.C. 6061, any return, statement, or other document required to be made under the internal revenue laws or regulations “shall be signed in accordance with forms or regulations” prescribed by the Secretary of the Treasury. Issued under that section’s authority, but not specifically required by the TTB regulations, corporations and limited liability companies (LLCs) use TTB F 5100.1 or its electronic equivalent to identify specific corporate or LLC officials or employees, by name or by position title, authorized by the entity’s articles of incorporation, bylaws, or governing officials to act on behalf of, or sign documents for, the entity in TTB matters. This information collection is necessary to ensure that only duly authorized individuals sign documents submitted to TTB on behalf of corporations or LLCs.

This information collection is aligned with:

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

IT Investment: Permits Online.

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

Corporations and limited liability companies (LLCs) voluntarily use TTB F 5100.1 or its electronic equivalent to identify specific corporate or LLC officials or employees, by name or by position title, authorized by the entity's articles of incorporation, bylaws, or governing officials to act on behalf of, or sign documents for, the entity in TTB matters.

TTB personnel use the collected information to ensure that only duly authorized corporate or LLC officials or employees act on behalf of, or sign documents for, the entity in TTB matters. The collected information becomes part of a corporation's or LLC's permit file, which is maintained at TTB's National Revenue Center. TTB retains this information until the business submits superseding information or until the business is discontinued.

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?*

Currently, respondents to this information collection may electronically file the required information by completing the Signing Authority Section of the permit applications contained in TTB's Permits Online (PONL) system (see <https://www.ttb.gov/ponl/permits-online.shtml>). In addition, TTB F 5100.1 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 provides information to TTB that is pertinent and unique to each respondent and applicable to the specific issue of signing authority in TTB-related matters for corporate and LLC officials. As far as TTB 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?*

Corporate and LLC respondents voluntarily provide information regarding which officials or employees are authorized to act or sign documents on their behalf only on an as-needed basis. As such, this information collection is minimal and is not susceptible to reduced requirements for small businesses.

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?*

Not collecting information regarding which corporate or LLC officials or employees are authorized to act or sign documents on an entity's behalf would create uncertainty

regarding those persons' authority to act on behalf of the entity in TTB-related matters, which would pose a jeopardy to the revenue. Corporate and LLC respondents voluntarily respond to this information collection only on an as-needed basis. As such, the frequency of this information cannot be reduced.

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 Tuesday, April 4, 2017, at 82 FR 16471. 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 for this information collection. 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 taxpayer-related information unless disclosure is specifically authorized by that section. TTB maintains this information in password-protected electronic 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 of a sensitive nature. The names or position titles of corporate and LCC officials authorized to act on behalf of such entities in TTB-related matters are maintained by TTB as part of an entity's permit file in our Permits Online system. TTB has completed a Privacy Impact Assessment (PIA) for Permits Online and has issued a Privacy Act System of Records notice (SORN) that includes this system under TTB .001—Regulatory Enforcement Record System, which was published in the Federal Register on January 28, 2015, at 80 FR 4637. TTB's PIAs are available on the TTB website at <https://www.ttb.gov/foia/pia.shtml>.

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

Based on data provided by TTB's National Revenue Center, which processes this information collection, TTB estimates that 5,300 corporations and LLCs submit this collection an average of once per year, for a total of 5,300 annual responses, at an estimated total annual burden of 1,056 hours.

In summary:

Collection Instrument	Annual Respondents & Responses (Ave. of 1 response per respondent per year)	Per Response Burden	Total Burden Hours
TTB F 5100.1	1,260	15 minutes	315 hours
Signing Authority Section—Permits Online (PONL) Applications	4,040	11 minutes	741 hours
Totals	5,300	11.95 (average)	1,056 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 are no costs to respondents associated with this collection.

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

There is no cost to the Federal Government associated with this collection.

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

There are no program changes associated with this collection.

As for adjustments, TTB is increasing the estimated number of annual respondents and responses to this information collection from 2,200 to 5,300 and is increasing the estimated annual burden hours from 502 to 1,056. These increases are due to growth in the number of businesses regulated by TTB.

For clarity, we are revising the title of this information collection request from "Signing Authority for Corporate Officials" to "Signing Authority for Corporate and LLC Officials."

In addition, TTB previously reported TTB F 5100.1 and its “Electronic submission” equivalent (made via TTB’s Permits Online (PONL) system) as separate information collections under this information collection request. However, because these two instruments collect the same information—the names or position titles of officials authorized to act for corporations or LLCs in TTB matters—TTB is consolidating these two collection instruments under the same information collection as part of this information collection request. There are no changes to the two information collection instruments.

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.

B. Collections of Information Employing Statistical Methods.

This collection does not employ statistical methods.