

DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU
Supporting Statement -- Information Collection Request
OMB Control Number 1513-0117

Information Collection Request Title:

Pay.gov User Agreement.

Information Collections Issued under this Title:

- TTB F 5000.31, Pay.gov User Agreement.

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 Government Paperwork Elimination Act (Pub. Law 105-277, sec. 1702-1710) requires Federal agencies to provide the public with the option to submit information to them electronically, and the Office of Management and Budget, in OMB Circular A-130, has issued guidance regarding such electronic systems. Also, the IRC, at 26 U.S.C. 6011(f), authorizes the Secretary to encourage the use of electronic tax administration programs, and, at 26 U.S.C. 6061(b) and 7505(c), authorizes the Secretary to issue regulations regarding, respectively, acceptance of electronic signatures and evidence of the timely delivery of electronic filings.

Under these authorities, TTB has issued regulations in 27 CFR part 73 regarding electronic signatures and electronic submission of forms. Specifically, 27 CFR 73.31 provides that a person may satisfy any TTB form submission requirement by submitting an electronic form or submitting a form electronically if, among other things, the person does so through a system designated by TTB and the person has registered to use the system, if required.

The Pay.gov system, which is operated by the Department of the Treasury's Fiscal Service, allows businesses and individuals to pay certain Federal taxes and fees, and submit various reports and requests, electronically. TTB has long provided access to Pay.gov through its

website (see <https://www.ttb.gov/epayment/epayment.shtml>), as well as providing instructions for its use. The system may be used on a voluntary basis by qualified alcohol and tobacco proprietors or their authorized representatives to file excise tax returns and pay taxes, and submit operations and production reports, electronically. Individuals wishing to use the Pay.gov system for these purposes must register with TTB to use the system and apply for a user name and password by filing TTB F 5000.31, Pay.gov User Agreement. This form is filed on a one-time basis, and TTB uses the provided information to identify, validate, approve, and register qualified users of its portion of the Pay.gov system. The use of the Pay.gov system allows TTB-regulated alcohol and tobacco industry members to interact with TTB in a more efficient, timely, and less costly manner than traditional paper-based methods.

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?

An individual uses TTB F 5000.31 to request access to the TTB portion of the Pay.gov system so that the individual may, on behalf of a qualified alcohol or tobacco business, electronically pay Federal excise taxes, file tax returns, and file operations and production reports. TTB examines the provided information to identify, validate, approve, and register qualified users of its portion of the Pay.gov system. TTB compares information collected on this form with other TTB-held records to ensure the accuracy of the provided information, and to ensure the eligibility of the respondent to act on behalf of the business in question. After TTB approves a respondent for access, it provides the respondent with a username and password for the Pay.gov system.

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 5000.31 is available to the public as a fillable-printable form on the TTB website 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?

The information collected on TTB F 5000.31 is basic data that identifies the respondent seeking access to the Pay.gov system and the alcohol or tobacco permittee upon whose behalf the respondent will act. This collection is necessary to ensure that only those with authority to act on behalf of an industry member are submitting such information through Pay.gov. It is also necessary to obtain the respondent's agreement to adhere to the terms and conditions associated with the use of the Pay.gov system. As such, similar information is not available elsewhere to TTB.

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

The use of the Pay.gov system is voluntary, and the collection of user and user company identification information through TTB F 5000.31 is done on a one-time basis, with a minimal time burden. As such, this information collection does not have a significant impact on small businesses or entities. The use of the Pay.gov system provides TTB permittees with an alternative, Internet-based method for interacting with the bureau.

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?*

The Government Paperwork Elimination Act (Pub. Law 105–277, sec. 1702–1710) requires Federal agencies to provide the public with the option to submit information to them electronically. Without the collection of the required identifying information via TTB F 5000.31, TTB would not be able to enroll users in its portion of the Pay.gov system, and its alcohol and tobacco permittees would not be able use this electronic system to pay excise taxes, file tax returns, and submit operations and production reports. Instead, TTB customers would have to continue to conduct such activities using paper documents submitted by mail or delivery service. To request access to the Pay.gov system, TTB notes that each respondent files TTB F 5000.31 once, and, as such, this collection cannot be conducted less frequently.

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 June 9, 2017, at 82 FR 26837. 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?*

TTB F 5000.31 includes the following statement regarding confidentiality:

Confidentiality of returns and return information: Section 6103, Title 26, United States Code prohibits the disclosure of tax return(s) or return information (as defined in Section 6103) except in specifically proscribed circumstances and provides civil and criminal penalties for the unlawful disclosure of such information. However, Section 6103(c) permits the disclosure of return information to a designee of the taxpayer upon the taxpayer's request. The user and the User Company consent that this Agreement constitutes a request for disclosure to the User Company's designee(s) under Section 6103(c). Further, the User Company agrees that accessing the Pay.gov system by means of the assigned username constitutes an affirmative waiver of all claims under Section 6103, Title 26 United States Code with respect to any return information transmitted during the online access session.

In addition, the form includes a Privacy Act Statement explaining what TTB uses the requested information for and to whom and for what purposes the information may be disclosed. TTB maintains these forms and the collected information in secure file rooms and computer systems 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. TTB F 5000.31 collects personally identified information (PII), including names, addresses, and telephone numbers, of persons requesting access to the TTB portion of the Pay.gov system. As such, a Privacy Impact Assessment (PIA) has been conducted for information collected under this request as part of the Tax Major Application, and a Privacy Act System of Records notice (SORN) has been issued for this system under TTB .001–Regulatory Enforcement Record System and published in the Federal Register on January 28, 2015, at 80 FR 4637. TTB's PIAs are available on the TTB website at <http://www.ttb.gov/foia/pia.shtml>.

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

To request access to TTB's portion of the electronic Pay.gov system, respondents to this information collection complete a form, TTB F 5000.31, one time, using identifying data that is readily available to the respondent. Respondents are proprietors, officials, and employees of TTB-regulated alcohol and tobacco businesses.

Based on data provided by TTB's National Revenue Center, which processes this information collection, TTB estimates that 950 respondents will submit this collection once per year, for a total of 950 responses. TTB further estimates that each response will take five minutes to complete, for a total annual burden of 79 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 annual cost burden to respondents associated with this one-time collection of basic and readily available identifying data.

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

To process and review the Pay.gov access forms submitted under this information collection, TTB estimates annual clerical and other salary costs (review, supervisory) of no more than \$500.00. 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 at <https://www.ttb.gov/index.shtml>.

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

There are no program changes associated with this information collection. As for adjustments, TTB is decreasing the estimated number of annual respondents, responses, and burden hours associated with this collection due to a decrease in the number of individuals requesting access to TTB's portion of the Pay.gov system.

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

TTB will not publish the results of this information 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.