

DEPARTMENT OF THE TREASURY

ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

Supporting Statement -- Information Collection Request

OMB Control Number 1513-0093

Application for Extension of Time for Payment of Tax

**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 (6 U.S.C. 531(d)). In addition, the Secretary of the Treasury (the Secretary) has delegated certain IRC administrative and enforcement authorities to TTB through Treasury Order 120-01.

The IRC at 26 U.S.C. 6161 authorizes the Secretary 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 IRC section, the TTB regulations at 27 CFR 53.156 provide procedures for requesting an extension of time to pay the Federal firearms and ammunition excise tax. Section 53.156 requires that a request for such an extension be filed on TTB F 5600.38. While, to date, TTB has not issued regulations regarding extensions of time for payment of the Federal alcohol and tobacco excise taxes it collects, TTB will accept and consider such applications filed on TTB F 5600.38.

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?*

Respondents use TTB F 5600.38 to identify themselves, the specific Federal excise tax and amount for which an extension of time for payment is being requested, and the reasons why the extension for payment is necessary. TTB evaluates the information provided on the form and any attachments, states its decision to approve or disapprove the extension request on the form, and notifies the taxpayer of that decision by returning a copy of the form to the respondent.

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. However, TTB finds that this very low-volume information collection (an estimated 30 annual responses) is not susceptible to the use of electronic information collection techniques. Currently, form TTB F 5600.38 is available on the TTB website as a fillable-printable form; see <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 that is pertinent to each respondent and applicable to each request for an extension of time to pay a specific excise tax. As far as TTB can determine, similar information is not available to it 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 TTB F 5600.38 form is necessary to identify a particular taxpayer, the specific excise tax and amount in question, and their reason(s) for requesting approval of an extension of time to pay that tax. This is a unique occurrence dependent upon the taxpayer's situation at the time of the application. As such, this information collection 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 no standardized means of supplying the appropriate information that would allow TTB to evaluate such requests. Consequently, elimination or less frequent collection of TTB F 5600.38 would adversely affect excise taxpayers' opportunity to extend the time allowed to pay such taxes.

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 Thursday, March 28, 2019, at 84 FR 11867. 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 information 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, the IRC 26 U.S.C. 6103 prohibits disclosure of tax returns and tax-related information unless disclosure is specifically authorized by that section. TTB maintains 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. 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 are no annualized costs to respondents associated with this very occasional information collection.

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

Estimates of annualized costs to the Federal Government for this information collection are \$150.00 for clerical and other salary costs. Printing and distribution costs for this collection have decreased to \$0.00 in TTB's cost estimate due to the availability of TTB forms to the public on the its website; see <https://www.ttb.gov/forms/5000.shtml>.

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

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

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?*

TTB will display the expiration date of OMB approval for this information collection on its related form, TTB F 5600.38.

18. *What are the exceptions to the certification statement?*

(c) Not applicable; see item 5 above.

(f) This is not a recordkeeping requirement.

(i) No statistics are involved.

(j) Not applicable; see item 3 above.

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

This collection of information does not employ statistical methods.