



DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

**TO:** Alex Goodenough, Office of Information and Regulatory Affairs

**FROM:** Ryan Law, Deputy Assistant Secretary  
for Privacy, Transparency, and Records

**SUBJECT:** Justification for Emergency Processing: Application for Extension of Time for Payment of Tax; Application for Installment Agreement.

Pursuant to the Office of Management and Budget (OMB) procedures established at 5 CFR 1320.13, the Department of the Treasury (Treasury) requests emergency processing for a revision of the information collection request approved under OMB Control Number 1513-0093.

The Internal Revenue Code (IRC) at 26 U.S.C. 6161 authorizes the grant of time extensions, up to 6 months, for persons to pay taxes on any return required under the authority of the IRC. The IRC at 26 U.S.C. 6159 also authorizes agencies to allow taxpayers to make installment payments of taxes due if such an agreement will facilitate full or partial payment. Currently, for time extension requests, the Alcohol and Tobacco Tax and Trade Bureau (TTB) provides a public use form, TTB F 5600.38, Application for Extension of Time for Payment of Tax, approved under OMB Control Number 1513-0093. Historically, because TTB received very few requests for installment agreements (less than five annually), it did not offer a public-use form to apply for such agreements. However, due to the economic hardships faced by many small businesses due to the COVID19 pandemic, TTB has seen an increase in the number of taxpayers requesting installment agreements for excise tax liabilities, particularly from small alcohol beverage producers and brewpubs (restaurants with onsite breweries). In response, TTB has developed a new standardized form for taxpayers to request an installment agreement for excise tax payments, TTB F 5600.31, Application for Installment Agreement.

As such, Treasury seeks approval of a revision of the information collection request approved under OMB Control Number 1513-0093 to include the new Installment Agreement information collection, submitted by respondents on form TTB F 5600.31. This new information collection is necessary to allow respondents facing economic hardships caused by the ongoing COVID-19 pandemic to seek approval of an installment payment plan for their excise tax liabilities. Such installment plans allow TTB to facilitate full or more complete collection of alcohol, tobacco, firearms, and ammunition excise taxes.

Therefore, in response to the ongoing economic hardships caused by the COVID-19 pandemic, and to allow the use of the installment agreement form by excise taxpayers as soon as possible, Treasury requests emergency processing and approval of the Application for Installment Agreement information collection and its related form, TTB F 5600.31, by January 6, 2021. Given the inability to seek public comment during such a short timeframe, Treasury requests a waiver from the requirement to publish notice in the Federal Register seeking public comment.