

DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

Supporting Statement – Information Collection Requirement  
OMB Control Number 1513–0093

TTB F 5600.38 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?

The provisions of 26 U.S.C. 6161 allow the Secretary of Treasury to grant taxpayers additional time for paying taxes on any return under authority of this title for a reasonable period not to exceed 6 months from the date fixed for payment thereof. The regulatory provision for this extension is found at 27 CFR 53.156.

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

TTB F 5600.38 identifies the taxpayer and the tax payment for which an extension is being requested, and the information that TTB needs to decide whether to grant the extension request. TTB evaluates the information on the form and any attachments, states the decision to approve or disapprove on the form, and notifies the taxpayer by returning a copy of the form to the taxpayer.

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?

We have approved and will continue to approve, on a case-by-case basis, the use of improved information technology.

4. What efforts are used to identify duplication? Why can't any similar information already available be used or modified for use for the purposes described in Item 2 above?

This information collection provides information that is pertinent to each respondent and applicable to his/her specific request for extension. As far as we 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?

The information contained on this form is necessary to identify the particular applicant and the applicant's specific need for a tax payment extension. It is a unique occurrence dependent upon the situation at the time of the application. This collection of information 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 this information only as often as necessary to comply with the statute. Without TTB F 5600.38, taxpayers would encounter difficulty in supplying information to TTB, and consequently, would adversely impact their benefit to extend tax payments.

7. Are there any special circumstances associated with this information collection?

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?

A 60-day notice was published in the *Federal Register* on December 17, 2012, at 77 FR 74740, soliciting comments from the public on the renewal of this information collection and no comments were received.

9. What decision was made to provide any payment or gift to respondents, other than reenumeration of contractors or grantees?

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, the confidentiality of the information collected on this form is protected by 26 U.S.C. 6103.

11. What justification is there for questions of a sensitive nature?

We ask no questions of a sensitive nature.

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

The estimated number of respondents is based on a projection of applications from the actual number processed in our National Revenue Center. There is no change in burden hours from the previous submission.

12 (respondents) X 1 (times filed annually) = 12 (responses) X 15 minutes (processing time) = 3 (total burden hours).

13. What is the estimated total annual cost burden to respondents or recordkeepers resulting from this collection of information?

There is no cost associated with this collection.

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

Estimates of annual cost to the Federal government are as follows:

Printing.....	\$	50
Distribution.....		50
Clerical costs.....		50
Other Salary.....		<u>100</u>
TOTAL.....	\$	250

15. What is the reason for any program changes or adjustments reported in Items 13 or 14 of the OMB Form 83-I?

This submission is being made to renew this information collection. There are no program changes or adjustments.

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

We 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?

We will display the expiration data of OMB approval for this collection.

18. What are the exceptions to the certification statement?

There are no exceptions to the certification statement.

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

This collection of information does not employ statistical methods.