

DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)

EFFECTIVE DATE

**Pay.gov User Agreement**

The following constitutes the full understanding and agreement between the Alcohol and Tobacco Tax and Trade Bureau (TTB) and \_\_\_\_\_, a person with Signature Authority or Power of Attorney for a company that holds a valid permit, registration, or notice to manufacture, import or wholesale alcohol products or to manufacture, export or import tobacco products with regard to the Pay.gov system. This system is used for payment of Federal Excise Taxes and submission of Operational Reports and is subject to the following conditions.

1. **User Account(s) and Access:** Upon receipt of an approved agreement, TTB will forward a System Access Request Form to the system administrator. Once they receive the request form, the system administrator will provide a unique username to the user via email. The system administrator will also contact the user via telephone with a password that the user will be required to reset upon their first access of the system. With respect to the username, the following conditions apply:
  - a. The user is solely responsible for the security and proper use of their username and password and must take all necessary steps to ensure the password is kept confidential and secure, is used properly, and is not disclosed to anyone.
  - b. The user and the stated User Company agrees to indemnify and hold harmless and hereby waives all potential claims for damages against the Department of Treasury and its constituent units arising from any conduct by the user, the stated User Company, and its employees or agents that results in or constitutes a breach of password security or unauthorized use of the Pay.gov system.
  - c. The user and the User Company agree to request revocation of the Pay.gov user I.D. when the user no longer has signature authority or power of attorney for the User Company.
  - d. The user agrees they will use the system solely for submitting information for the stated User Company.
  - e. Regardless of whether the user and the User Company have actual control over the acts of third parties, they agree that they have the last clear chance to avoid breach of password security for the username and agree to indemnify and hold TTB harmless for any such breach.
2. **Network Connection(s):** The user agrees that they will be responsible for providing, maintaining, and supporting a connection to the Pay.gov system via the Internet. The system administrator will be responsible for providing, maintaining, and supporting the Pay.gov system and its connection to the Internet.
3. **System Monitoring:** The user and the User Company acknowledges that the Pay.gov system is a government computer system and consents to monitoring of the system for security, system maintenance, tax administration, law enforcement, and any other purpose authorized by law.
4. **System Outage:** In the event that the user cannot access the Pay.gov System, they will immediately notify the system administrator to report the problem. The user and the User Company also acknowledges they are still expected to submit payments when due even if the Pay.gov system is not available.
5. **Electronic payment of taxes due:** The user and the User Company consent to the use of Automated Electronic Payments from the bank account(s) specified in the Pay.gov system for the amount(s) calculated by Pay.gov from the data entered.
6. **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 prescribed 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.
7. **Penalties and interest:** TTB agrees to waive penalties assessed due to failure to timely pay taxes due where a system failure or downtime caused the delay in submission and the delay or failure to pay is not caused by error or negligence of the User Company. This limited waiver applies only to penalties for failure to pay (Section 6651 (a) (2), Title 26 United States Code), or failure to deposit (Section 6656, Title 26 United States Code), when it has been reasonably demonstrated by the User Company, to the satisfaction of TTB, that the failure to pay was caused by the downtime or failure of the Pay.gov system and not by actions of the User Company. Notwithstanding the above, the User Company understands and acknowledges that TTB lacks any legal authority to waive or compromise interest due on late or insufficient tax payments.
8. **Termination of Agreement:** TTB, the user, and the User Company agree that this User Agreement applies only to the Pay.gov system. Periodic enhancements, improvements, and changes to the Pay.gov system will not impact this agreement. Further, the user, the User Company, and TTB agree that this agreement may be terminated at any time for any reason upon written notice.
9. **Separation of conditions:** If any provision of this Agreement is held to be invalid or unenforceable for any reason whatsoever, the remaining provisions shall remain valid and unimpaired, and shall continue in full force and effect.
10. **Agreement:** This agreement supersedes any and all other agreements, whether oral or written, between TTB, the user, and the User Company with respect to the matters stated herein, and this agreement contains all of the covenants and agreements between the parties with respect thereto. This agreement may be amended or modified only in writing and shall be effective only after affixation of the signatures of both parties' representatives.

USER

NAME

TITLE

E-MAIL ADDRESS

SIGNATURE

DATE

TELEPHONE NUMBER

I HAVE:

SIGNATURE AUTHORITY

POWER OF ATTORNEY TO SUBMIT EXCISE TAX

BLANKET POWER OF ATTORNEY

POWER OF ATTORNEY TO SUBMIT OPERATIONAL REPORTS

_____ COMPANY NAME	_____ COMPANY NAME
_____ EMPLOYER IDENTIFICATION NUMBER	_____ EMPLOYER IDENTIFICATION NUMBER
_____ PERMIT / REGISTRY NUMBER(S)	_____ PERMIT / REGISTRY NUMBER(S)
_____ PERMIT / REGISTRY NUMBER(S)	_____ PERMIT / REGISTRY NUMBER(S)

(Please use as many copies of this page as necessary.)

**Definitions:**

1. Agreement: This written agreement between TTB and the User Company.
2. Automated Electronic Payments: A Payment by electronic funds transfer utilizing the Automated Clearing House payment system.
3. Internal Revenue Code: Title 26 United States Code
4. Internet: The global computer networking comprising interconnected networks using standard protocols.
5. Password: The verification used by the Pay.gov system to authorize access by an identified username.
6. Pay.gov: The government's electronic payment system running on a computer connected to the Internet to process tax payments and operational reports of the User Company.
7. System Access Request Form: A form prescribed by TTB for gathering personal identification data with regard to each individual authorized to act on behalf of the User Company in the user of the Pay.gov System.
8. Username: The identification used to determine authorization, authority, and privileges for use of the Pay.gov system by the individual within the User Company to whom access permission has been granted.
9. User: Person with Signature authority that will enter data into the Pay.gov system for a User Company. Note: Users may enter data for multiple User Companies.
10. User Company: Entity that holds a valid permit, registration, or notice to manufacture, import or wholesale alcohol products or to manufacture, export or import tobacco products.

----- TT B USE ONLY -----

TTB Official(s) Approval

SIGNATURE

NAME

TITLE

Director, National Revenue Center

DATE

----- PAPERWORK REDUCTION ACT NOTICE -----

This request is in accordance with the Paperwork Reduction Act of 1995. We use this information collection to identify, validate, approve, and register qualified users to allow for submission of electronic forms using the Pay.gov System. The information we request is voluntary, but is required for enrollment in this program.

We estimate the average burden associated with this collection of information is 5 minutes per respondent or recordkeeper, depending on your individual circumstances. Address your comments concerning the accuracy of this burden estimate and suggestions to reduce this burden to Reports Management Officer, Regulations and Procedures Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, DC 20220.

An agency may not conduct or sponsor, and an individual is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

PRIVACY ACT STATEMENT

We provide this information to comply with Section 3 of the Privacy Act of 1974 (5 U.S.C. 552(a)(e)(3)).

We request this information under the authority of 27 CFR Chapter 1 Part 73 Subpart C, and 26 U.S.C.- 6011, 6061, and 7502. The information requested is used to identify, validate, approve, and register qualified users to allow for submission of electronic forms using the Pay.gov System.

We use this information to make determinations for the purposes described in paragraph 2. Also we may disclose the information to other Federal, State, foreign, and local law enforcement and regulatory agency personnel to verify information on the form where law does not prohibit such disclosure. We may disclose the information to the Justice Department if it appears that the furnishing of false information may constitute a violation of Federal law. Finally, we may disclose the information to members of the public in order to verify information on the form where law does not prohibit such disclosure.

If you fail to supply complete information, there will be a delay in our approval of your participation in this program.