

## Pay.gov Disclaimer

We issued you a Pay.gov ID as part of the Alcohol and Tobacco Tax and Trade Bureau (TTB) application process. **Your use of the ID constitutes agreement to the following provisions:**

1. User Account(s) and Access: 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 you keep the password confidential and secure, that you use it properly, and you do not disclose it to anyone.
  - b. The user agrees to indemnify and hold harmless and hereby waive all potential claims for damages against the Department of Treasury and its constituent units arising from any conduct by the user or the user's agents that results in or constitutes a breach of password security or unauthorized use of the Pay.gov system.
  - c. The user agrees to request revocation of the Pay.gov user ID when the user no longer has Signature Authority or Power of Attorney to submit information.
  - d. If the user or system administrator identifies that the password security has potentially been breached, they will inform each other and the system administrator will reset the password for that account and provide the new password to the user via telephone before the next tax payment due date.
  - e. The user agrees they will use the system solely for submitting information for entities where they have proper authority.
  - f. Regardless of whether the user has 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 acknowledges that the Pay.gov system is a government computer system and consent 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 also acknowledge 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 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 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 consents that using the Pay.gov ID is a request for that disclosure. Further, the user 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 due to error or negligence of the user. 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 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 and the user 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 and TTB agree that we may terminate this agreement at any time for any reason upon notification.
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 and the user with respect to the matters stated herein, and this agreement contains all of the covenants and agreements between the parties with respect thereto. The Alcohol and Tobacco Tax and Trade Bureau may supersede this agreement by providing notification of the existence of a new agreement. Your continued use of Pay.Gov also constitutes acceptance of the new agreement.

## Appendix 1:

### Definitions:

1. Agreement: This written agreement between TTB and the User.
2. Automated Electronic Payments: A Payment by electronic funds transfer using the Automated Clearing House payment system.
3. Internal Revenue Code: Title 26 United States Code
4. Internet: The global computer network comprising interconnected networks using standard protocols.
5. Password: The verification used by the Pay.gov system to permit access by an identified username.
6. Pay.gov: The government's electronic payment system running on a computer connected to the Internet to process and submit forms.
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 use 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 to whom access permission has been granted.
9. User: Person with proper authority that enters data into the Pay.gov system for a User Company. Note: Users may enter data for multiple User Companies.
10. User Company: Entity that has dealings with Alcohol and Tobacco Tax and Trade Bureau.