

SUPPORTING STATEMENT

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

A general partner or a limited liability company member manager (LLC member manager) and an electronic return originator (ERO) use Form 8879-B when the general partner or LLC member manager wants to use a personal identification number (PIN) to electronically sign an electing large partnership's electronic income tax return, and, if applicable, consent to an electronic funds withdrawal.

2. USE OF DATA

An electronic return originator (ERO) use Form 8879-B when the general partner or LLC member manager wants to use a personal identification number (PIN) to electronically sign an electing large partnership's electronic income tax return, and, if applicable, consent to an electronic funds withdrawal.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

There are no plans to offer electronic filing for this form.

4. EFFORTS TO IDENTIFY DUPLICATION

We have attempted to eliminate duplication within the agency wherever possible.

5. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES

Not applicable.

6. CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES

Not applicable.

7. SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH GUIDELINES IN 5 CFR 1320.5(d)(2)

Not applicable.

8. CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS

Periodic meetings are held between IRS personnel and representatives of the American Bar Association, the National Society of Public Accountants, the American Institute of Certified Public Accountants, and other professional groups to discuss tax law and tax forms. During these meetings, there is an opportunity for those attending to make comments regarding Form 8879-B.

Solicitation from the general public was requested through and early "draft" release program. The IRS provided copies of the draft form to the general public to solicit comments and feedback on the effectiveness of the form.

We will publish a notice in the Federal Register in the near future to solicit public comments on Form 8879-B.

9. EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS

Not applicable.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

Generally, tax returns and tax return information are confidential as required by 26 USC 6103.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

Not applicable.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

List the number of responses, time per response, and total burden for each form included in the submission. The burden estimate is as follows:

Number of	Time per	Total
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<u>Form</u>	<u>Responses</u>	<u>Response</u>	<u>Hours</u>
Form 8879-B	60	4.29 hours	258

Estimates of the annualized cost to respondents for the hour burdens shown are not available at this time.

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

Estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information are not available at this time.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

After consultation with various functions within the Service, we have determined that the cost of developing, printing, processing, distribution and overhead for the form is \$1,000.

15. REASONS FOR CHANGE IN BURDEN

Not applicable.

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

Not applicable.

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

See attachment.

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT ON OMB FORM 83-I

Not applicable.

Note: The following paragraph applies to all of the collections of information in this submission:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the

administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

***If emergency approval is needed, please give reason.**

In order to meet the Agency responsibility of providing accurate and timely information and guidance to the taxpayers, we are requesting OMB approval by 12/22/2006. The IRS has been in constant dialog with various offices within the Agency to ensure the accuracy of the new form. Solicitation from the general public was requested through an early "draft" release program. The IRS provided copies of the draft form to the general public to solicit comments and feedback on the effectiveness of the form. After all comments that were timely received were considered and the internal review process completed, there is insufficient time to meet the normal OMB approval processing timeframe. Taxpayers will need this form to electronically sign their 2006 tax return. By delaying or preventing taxpayer's ample time to review and understand this new form, the Agency would be unable to meet the needs and services provided - as explained in the Agency mission statement.