

## **SUPPORTING STATEMENT**

### **1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

If you are filing a 2006 Form 1065-B through an ISP and/or transmitter and you are not using an ERO, you must file Form 8453-B with your electronically filed return. An ERO can use either Form 8453-B or Form 8879-B to obtain authorization to file the partnership's Form 1065-B.

### **2. USE OF DATA**

Use Form 8453-B to:

- Authenticate an electronic Form 1065-B, U.S. Return of Income for Electing Large Partnerships,
- Authorize the ERO, if any, to transmit via a third-party transmitter,
- Authorize the intermediate service provider (ISP) to transmit via a third-party transmitter if you are filing online (not using an ERO).

### **3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN**

We plan 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 8453-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 8453-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 8453-B	60	2.39 hours	144

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.