

SUPPORTING STATEMENT

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Proposed Regulations under § 6015

Section 6015 of the Internal Revenue Code provides relief from joint and several liability for taxpayers who filed joint individual federal income tax returns. The proposed regulations contain two options for filing of a claim for relief from joint and several liability in §1.6015-5:

(1) A requesting spouse may file an election to be relieved of joint and several liability under § 6015(b) or § 6015(c), or file a request for relief under § 6015(f) by completing Form 8857, "Request for Innocent Spouse Relief (and Separation of Liability and Equitable Relief)," and submitting Form 8857 to the Internal Revenue Service.

(2) A requesting spouse may file an election to be relieved of joint and several liability under § 6015(b) or § 6015(c), or file a request for relief under § 6015(f) by preparing a statement containing all of the information required on Form 8857, and submitting the statement to the Internal Revenue Service

Form 8857 or the similar statement may not be submitted before there is an indication that there is a deficiency or an underpayment with respect to the joint return. However, Form 8857 or the similar statement must be submitted by the expiration of 2 years from the date of the first collection activity against the requesting spouse after July 22, 1998, with respect to the joint return.

2. USE OF DATA

The IRS requires this information to determine if taxpayers electing the application of § 6015(b) or § 6015(b), or requesting relief under § 6015(f) are entitled to relief from joint and several liability.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

IRS Publications, Regulations, Notices and Letters are to be electronically enabled on an as practicable basis in accordance with the IRS Reform and Restructuring Act of 1998.

4. EFFORTS TO IDENTIFY DUPLICATION

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

5. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER

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

A notice of proposed rulemaking was published in the **Federal Register** on January 17, 2001, with correction dated March 29, 2001 (66 FR 17130). A public hearing was held on May 30, 2001. The final regulations were published in the **Federal Register** on July 18, 2002 (67 FR 47278).

In response to the **Federal Register** notice dated October 2, 2006 (71 FR 58051), we received no comments during the comment period regarding Regulation 106446-98.

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

Section 6015 of the Internal Revenue Code provides relief from joint and several liability to taxpayers who file joint returns. Section 1.6015-5 of the proposed regulations

provides that taxpayers who are electing the application of § 6015(b) or 6015(c) or requesting relief under § 6015(f) must either file Form 8857, or submit a written statement containing the same information as required on Form 8857 signed under penalties of perjury. The estimate of the reporting burden in proposed §1.6015-5 for filing a claim for relief from joint and several liability is reflected in the burden of Form 8857. The estimated burden for Form 8857 is 59 minutes per respondent.

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

As suggested by OMB, our **Federal Register** notice dated October 2, 2006 (71 FR 58051), requested public comments on estimates of cost burden that are not captured in the estimates of burden hours, i.e., estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information. However, we did not receive any response from taxpayers on this subject. As a result, estimates of the cost burdens are not available at this time.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

Not applicable.

15. REASONS FOR CHANGE IN BURDEN

There is no change in the paperwork burden previously approved by OMB. We are making this submission to renew the OMB approval.

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

Not applicable.

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

We believe that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the regulation sunsets as of the expiration date. Taxpayers are not likely to be aware that the IRS intends to request renewal of the OMB approval and obtain a new expiration date before the old one expires.

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.