

## **SUPPORTING STATEMENT**

**1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

**This information is required to submit a request to participate in the RCRA Pilot Program.**

**2. USE OF DATA**

**This information will be used to enable the Service to determine whether the applicant is suitable for participation in the RCRA Pilot Program.**

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

**IRS publication, 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 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**

In response to the Federal Register Notice dated January 29, 2007 (72 F. R. 4059), we received no comments during the comment regarding Notice 2004-11.

**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**

The requirement is in section 4. In general, the information is required to submit a request to participate in the Research Credit Agreement Pilot Program. The estimated annual burden per respondent varies from 5 hours to 126 hours, depending on individual circumstances, with an estimated average of 18 hours. The estimated number of respondents is 65. The estimated total annual reporting burden is 1,170 hours.

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**

**Not applicable.**

**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**

**We believe that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the notice sunsets as of the expiration date. Taxpayers are not likely to be aware that the Service 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.**