

SUPPORTING STATEMENT
Form 12815

1. CIRCUMSTANCES NECESSITATING COLLETION OF INFORMATION

For potential new CBOP participants, Form 12815 is sent to Corporations, Credit Unions, Grocery Stores/Pharmacies, Copy Centers, and City/County Governments along with a letter that explains the Community Based Outlet Program. If these potential new CBOP partners choose to join the CBOP, they complete and return the Form 12815.

This form is also mailed to all current participants in CBOP. If they choose to continue in the program, they complete and return the Form 12815.

The Form 12815 contains three tax products and 1 poster which are available to all CBOP participants. The outlet orders an appropriate number of products that can be used as a self-service item in their outlet. The public/employees may access these items as necessary in order to successfully obtain the material needed to prepare their returns. The poster advertises the availability of this service.

2. USE OF DATA

The data collected from this form is used to supply the CBOP with their requested publications containing federal tax forms and instructions.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

Form 12815 cannot be filed electronically, since its relatively low volume does not justify the cost electronic enabling.

4. EFFORTS TO IDENTIFY DUPLICATION

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

5. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR

OTHER SMALL ENTITIES

The post card is designed to create the least amount of burden for all Small Business Centers participating in the programs.

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 25, 2007 (72 F. R. 3486), we received no comments during the comment period regarding Form 12815.

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

	Number of Total Responses	Hours per Response
<u>Hours</u>		

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 January 16, 2004, 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

The primary cost to the government consists of the cost of printing Form 12813. We estimate the cost of printing these forms is \$1,200.

15. REASONS FOR CHANGE IN BURDEN

We received better filing figures and we are requesting an adjustment decrease of 1,249 hours.

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 the public interest will be better served by not printing an expiration date on the forms in this package.

Printing the expiration date on the forms will result in increased costs because of the need to replace inventories that become obsoleted by passage of the expiration date each time OMB approval is renewed. Without printing the expiration date,

supplies of the forms could continue to be used.

The time period during which the current edition of the forms in this package will continue to be usable cannot be predicted. It would easily span several cycles of review and OMB clearance renewal. In addition, usage fluctuates unpredictably. This makes it necessary to maintain a substantial inventory of forms in the supply line at all times. This includes supplies owned by both the Government and the public. Reprinting of the forms cannot be reliably scheduled to coincide with an OMB approval expiration date. Not printing the expiration date on the form(s) will also avoid confusion among taxpayers who may have identical forms with different expiration dates in their possession.

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT ON OMB FORM 83-1

Not applicable.

Note: The following paragraph applies to all 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.