

**SUPPORTING STATEMENT  
(Form 8879-EX)**

**1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

The Form 8879-EX, IRS *e-file* Signature Authorization for Forms 720, 2990, and 8849, will be used in the Modernized e-File program. Form 8879-EX authorizes an a taxpayer and an electronic return originator (ERO) to use a personal identification number (PIN) to electronically sign an electronic excise tax return and, if applicable, authorize an electronic funds withdrawal.

The authority to *e-file* Form 2290 is Internal Revenue Code section 4481(e), as added by section 867(c) of P.L. 108-357.

There is no legal authority to file Forms 720 and 8849 electronically. Instead, **they were recently added to Modernized e-File to meet the stated Congressional policy that paperless filing is the preferred and most convenient means of filing Federal tax and information returns.**

**2. USE OF DATA**

The form is an integral part of the Modernized e-File program of the Internal Revenue Service. It will enable a taxpayer and an electronic return originator (ERO) to use a personal identification number (PIN) to electronically sign an electronic excise tax return and, if applicable, authorize an electronic funds withdrawal.

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

This form is not intended to be electronically filed. It is to be retained by the Electronic Return Originator (ERO) for a period of 3 years from the return due date or IRS received date, whichever is later.

**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-EX.

We will publish a notice in the Federal Register in the near future to solicit public comments on this form.

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 burden estimate is as follows:

<b>Form</b>	<b><u>Number of Responses</u></b>	<b><u>Time per Response</u></b>	<b><u>Total Hours</u></b>
8879-EX	10,000	3.12	46,800

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**

The costs are minimal. This product will only be available electronically.

**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.**

**EMERGENCY JUSTIFICATION**

**Forms 720, 2290, and 8849 were very recently added to the Modernized e-File initiative to meet the stated Congressional policy that paperless filing is the preferred and most convenient means of filing Federal tax and information returns.**