

Justification

As per Regulations section 301.6112-1(b)(1), Form 13976 has been created and added to this collection to provide material advisors a format for preparing and maintaining the itemized statement component of the list with respect to a reportable transaction. This Form contains space for all of the elements required by Regulations section 301.6112-1(b)(3)(i), as revised on August 3, 2007. Material advisors may use this Form as a template for creating a similar form on a software program used by the material advisor. If a material advisor is required to maintain a list under a prior version of the regulations, this Form may be modified or a similar form containing all the information required under the prior version of the regulations may be created and used.

Since form 13976 was created, the number of responses and burden hours will remain the same, and will continue to be applied to the regulation. The form simply provides a vehicle by which the public may respond to the reg.