

SUPPORTING STATEMENT

(IRS Forms 8109, 8109-B, 8109-C)

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Section 6302 of the Internal Revenue Code requires that taxpayers deposit periodically certain Federal taxes in authorized depositories or in certain Federal Reserve Banks. Forms 8109 and 8109-B, Federal Tax Deposit Coupon, are used by taxpayers to make the deposits. Form 8109 is preprinted with the taxpayer's name, address, and employer identification number, and 24 coupons are included in the coupon book. Additional books are automatically distributed to the taxpayers. Taxpayers who have not received their resupply of coupon books and new taxpayers who have not received their initial supply can use Form 8109-B to make any deposit until they receive their preprinted coupons. Form 8109-C, FTD Address Change, which is also included in the coupon book, is used by taxpayers to change the address on the FTD coupon.

2. USE OF DATA

The information on the deposit coupon is used by the Service to monitor compliance with the deposit rules and to insure that taxpayers are depositing the proper amounts, and within the proper time periods, with respect to the different taxes imposed by the Internal Revenue Code. Proper completion of the coupon also insures that the deposit is credited by the Service to the correct account.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

There are Federal Tax Deposit (FTD) coupons, currently accepted electronically through EFTPS, EFTPS already makes these transactions electronically. As business migrates to EFTPS, the need for these forms will disappear.

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 Forms 8109, 8109-B, and 8109-C.

In response to the **Federal Register Notice** dated **July 24, 2008, (73 FR 43283)**, we received no comments during the comment period regarding 8109, 8109-B and 8109-C.

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

<u>Number of Responses</u>	<u>Time per Response</u>	<u>Total Hours</u>
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Form 8109	55,673,520	.029134	1,621,992
Form 8109-B	4,519,280	.047511	214,716
Form 8109-C	<u>2,320,533</u>	.002111	<u>4,899</u>
Total	62,513,333		1,841,607

Estimates of the annualized cost to respondents for the hour burdens shown are not available at this time.

The following regulations impose no additional burden to the forms previously approved by OMB. Please continue to assign OMB number 1545-0257 to these regulations.

1.6302-1	46.6302
1.6302-2(b)	48.6071(a) -1
1.6355-2, -3, -4	48.6151-1
31.6302(c)-1, -2, -3	48.6302(c)-1
31.6302(c)-2A	49.6302(c)-1(c)
38.6032-1	150.4995-3(h)(2)
46.6071(a)-1	154.2-1
46.6151-1	57.6302(c)-1

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

As suggested by OMB, our **Federal Register Notice** dated **July 24, 2008, (73 FR 43283)**, 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

After consultation with various functions within the Service, we have determined that the cost of developing, printing, processing, distribution, and overhead for Forms 8109, 8109-B, and 8109-C is \$5,805,800.

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

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.

OMB EXPIRATION DATE

We believe the public interest will be better served by not printing an expiration date on the form(s) in this package.

Printing the expiration date on the form will result in increased costs because of the need to replace inventories that become obsolete by passage of the expiration date each time OMB approval is renewed. Without printing the expiration date, supplies of the form could continue to be used.

The time period during which the current edition of the form(s) in this package will continue to be usable cannot be predicted. It could 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 form cannot be reliably scheduled to coincide with an OMB approval expiration date. This form may be privately printed by users at their own expense. Some businesses print complex and expensive marginally punched continuous versions, their expense, for use in their computers. The form may be printed by commercial printers and stocked for sale. In such cases, printing the expiration date on the form could result in extra costs to the users.

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.

For the above reasons we request authorization to omit printing the expiration date on the form(s) in this package.