

**SUPPORTING STATEMENT
(IRS Form 2290, 2290-SP, 2290-FR)**

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Section 4481 of the Internal Revenue Code imposes a tax on the highway use of vehicles which have a taxable gross weight of at least 55,000 pounds. Section 41.6011(a)-1 of the regulations states that the return of tax will be made on Form 2290.

2. USE OF DATA

The data is used by the IRS to verify that the correct tax has been paid. The taxpayers use Schedule 1 as proof of the payment to register the vehicle with a state government.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

We have no plans at this time to offer electronic filing.

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

We have been unable to reduce the burden for small businesses.

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 2290.

In response to the **Federal Register** notice (73 FR 42654), dated July 22, 2008, we received no comments during the comment period regarding Form 2290.

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:

	<u>Number of Responses</u>	<u>Time per Response</u>	<u>Total Hours</u>
Form 2290	589,000	42.86	25,244,540
Form 2290-V (Over-the Counter)	30,000	.97	29,100
Form 2290-V (Preprinted)	550,000	.24	132,000
Form 2290SP	40,000	42.86	1,714,400
Form 2290FR	<u>10,000</u>	42.86	<u>428,600</u>
Total	1,219,000		27,548,640

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. Please continue to assign OMB No. 1545-0143 to these regulations.

41.4481-1 thru 3	41.4482-1
41.4483-1 thru 7	41.6001-1 thru 3
41.6011(a)-1 thru 3	41.6071(a) -1
41.6156-1	

We have reviewed these regulations and have determined that the reporting requirements contained in them are entirely reflected on the form. The justification appearing in item 1 of the supporting statement applies both to the regulations and to the form.

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

As suggested by OMB, our **Federal Register** notice dated July 22, 2008, 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 Form 2290 is \$1,219,822.

15. REASONS FOR CHANGE IN BURDEN

There were no changes to the total 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.

14. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS

INAPPROPRIATE

See attachment.

15. 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.