

**Supporting Statement**  
**(Form 4136)**

**3144.        CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

Section 34 of the Internal Revenue code allows a refundable credit for excise tax paid on gallons of gasoline and other fuels used for nontaxable uses. Sections 6420, 6421, and 6427 prescribe the time for filing the claim for refund or credit. Form 4136 sets forth the fuel categories and rates that are used in figuring the credit.

**3145.        USE OF DATA**

The information supplied on Form 4136 is used by the IRS to determine the accuracy of the credit claimed.

**3146.        USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN**

We are currently offering electronic filing on Form 4136.

**3147.        EFFORTS TO IDENTIFY DUPLICATION**

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

**3148.        METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES**

Not applicable.

**3149.        CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES**

Not applicable.

**3150.        SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH GUIDELINES IN 5 CFR 1320.5(d)(2)**

Not applicable.

**3151.        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 4136. In addition, we receive comments from other interested outside groups and from individuals.

In response to the **Federal Register Notice** dated May 14, 2009 (74 FR 22804), we received no comments during the comment period regarding Form 4136.

**3152. 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>
<b>Form 4136</b>	1,219,173	.49	597,395
4136 (Line 1)	210,146	1.70	357,249
4136 (Line 2)	2,686	1.70	4,567
4136 (Line 3)	25,375	2.67	67,752
4136 (Line 4)	718,479	3.65	2,622,449
4136 (Line 5)	14,217	2.63	37,391
4136 (Line 6)	8,065	1.46	11,775
4136 (Line 7)	239,493	1.70	407,139
4136 (Line 8)	431	3.65	1,574
4136 (Line 9)	277	1.22	338
4136 (Line 10)	143	2.31	331
4136 (Line 11)	2,000	5.83	11,660
4136 (Line 12)	233	4.62	1,077
4136 (Line 13)	433	1.70	737
4136 (Line 14)	467	.97	453

4136 (Line 15)	200	.73	146
4136 (Line 16)	33	1.18	39
4136 (Line 17)	7	0.49	4
<b>Total</b>	<u>2,441,858</u>		<u>4,122,067</u>

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

**13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS**

As suggested by OMB, our Federal Register notice dated May 15, 2009 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 this form. We estimate that the cost of printing Form 4136 is \$2,794.

**15. REASONS FOR CHANGE IN BURDEN**

There are inconsistencies with the number of responses with the Tax Forms and Publications numbers and the numbers in Rocis. The number of responses is being updated to reflect the current estimates of filers of the Form 4136.

Nine lines were added and one code reference was deleted.

The aviation fuel rates have been extended from March 31, 2009 to September 30, 2009. The reference is to Line 2, Line 5, Line 8, and Line 13. P.L. 111-12 section 2a. Two new lines were added to include the LUST tax on aviation fuels used in foreign trade.

Seven new lines were added to include the addition of credit for fuels derived from biomass.

Because of these changes the number of filers has increased by 978,968 to a new total of 2,441,858. However, the total burden hours decreased from 4,364,013 to 4,122,067.

**16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION**

Not applicable.

**17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE**

See attachment.

**18. EXCEPTION 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.