#### SUPPORTING STATEMENT Form 8633

#### 1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Form 8633 is used by tax practitioners, software developers, service bureaus, electronic transmitters and electronic return collectors to ask for permission to file U.S. individual income tax returns electronically with the Internal Revenue Service. It is used by this same group of people to ask permission to develop auxiliary services. The requested information includes firm name, doing business as name, contact representative, telephone number, information that will enable the Internal Revenue Service to know what category the applicant is in and information about the applicant's history. The form also asks if the application is new or a revision of the information we currently maintain on the applicant and whether or not he/she plans to file state tax returns electronically.

#### 2. USE OF DATA

Form 8633 is used by Internal Revenue Service employees to begin screening applicants for suitability to file electronic returns with the Service. Also, the address information is used to forward publications and test materials to the applicants.

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

We are currently offering electronic filing on Form 8633.

#### 4. EFFORTS TO IDENTIFY DUPLICATION

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

### 5. <u>METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER</u> SMALL ENTITIES

Not applicable.

### 6. <u>CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS</u> 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. <u>CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS</u>

We received no comments during the comment period in response to the Federal Register notice dated June 26, 2009 (74 FR 30683).

9. <u>EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO</u> 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. <u>JUSTIFICATION OF SENSITIVE QUESTIONS</u>

Not applicable.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

The burden estimation was arrived at after consultation with members of the electronic filing community.

Number of Responses Time per Response Total Hours

50,000 1 hour 50,000

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

The following regulation imposes no additional burden. Please continue to assign OMB Number 1545-0991 to it.

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

As suggested by OMB, our Federal Register notice dated June 26, 2009 (74 FR 30683), 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 Form 8633. We estimate that the cost of printing the form is \$2,500.

#### 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. <u>REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS</u> INAPPROPRIATE

See attachment.

## 18. EXCEPTIONS TO THE CERTIFICATION STATEMENT ON OMB FORM 83-I Not applicable.

<u>Note:</u> 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 supplied 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.