

**SUPPORTING STATEMENT**  
**Notice 2000-28**

**1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

Section 4121 imposes a tax on the producer's sale of coal from mines in the United States.

Art 1, § 9, cl.5 of the United States Constitution provides that no tax or duty shall be laid on articles exported from any state.

Section 6416(a)(1) provides that no credit or refund of any overpayment of a manufacturer's excise tax (including a tax imposed by § 4121) shall be allowed or made unless the person that paid the tax complies with certain prescribed conditions to allowance.

Section 6416(c) allows an exporter of an article to claim a credit or refund if, among other conditions, the person that paid the tax to the government waives its right to make the claim.

**2. USE OF DATA**

The information will be used by the Service to verify that the proper amount of tax is refunded or credited.

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

IRS Publications, Regulations, Notices and Letters are to be electronically enabled on an as practicable basis in accordance with the IRS Reform and Restructuring Act of 1998.

**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 burden specifically 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**

Notice 2000-28 was published in the **Internal Revenue Bulletin** on May 22, 2000 (2000-21 IRB 1116).

In response to the Federal Register Noticed July 21, 2009 (74 FR 35910), we received no comments during the comment period regarding Notice 2000-28.

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**

Section II.(B) requires prescribed information to be provided to the IRS in order for a coal producer to receive a credit or refund of tax with respect to exported coal. We estimate that there will be 350 coal producers that will make this claim and that the claim will take one hour to complete. The total burden for this requirement is 350 hours.

Section II.(C) requires prescribed information to be

provided to the IRS in order for a coal exporter that is not a producer to receive a credit or refund of tax with respect to exported coal. We estimate that there will be 50 coal producers that will make this claim and that the claim will take one hour to complete. The total burden for this requirement is 50 hours.

The total burden for the above requirements is 400 hours.

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

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

As suggested by OMB, our **Federal Register** notice dated July 21, 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**

Not applicable.

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**

We believe that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the notice sunsets as of the expiration date. Taxpayers are not likely to be aware that the Service intends to request renewal of the OMB approval and obtain a new expiration date before the old one expires.

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.