

SUPPORTING STATEMENT

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

I.R.C. §6109(a) provides the general requirement that a person, when required by regulations, must include an identifying number on a return, statement or other document. Treas. Reg. §301.6109-1(a) prescribes two types of identifying numbers: (1) a social security number (SSN) to identify an individual or a decedent's estate, and (2) an employer identification number (EIN) to identify a corporation, a partnership, a nonprofit association, a trust, or some other non-individual person. Section 6109(c) of the Code states that the Secretary is authorized to require such information as may be necessary to assign an identifying number to a person. Section 6109(d) provides that the social security number issued to an individual shall be used as the identifying number for that individual, except as otherwise provided by regulations. Currently, there are no rules in the regulations under section 6109 relating to (1) the identifying number for an individual other than the social security number and (2) an individual who is not entitled to a social security number. Section 301.6109-1(g) of the regulations generally excludes foreign persons, who do not have income effectively connected with the conduct of a trade or business within the U.S. or do not have an office or place of business or a fiscal or paying agent in the U.S., from the rules described above in section 301.6109-1(a) requiring an identifying number on tax documents. The Secretary has the authority to amend the regulations to eliminate this exclusion for foreign persons and, under section 6109(c), may require a foreign person to submit information so that the Secretary can assign an identifying number to the foreign person.

2. USE OF DATA

The information will be used by the IRS for tax administration purposes.

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 the burden on 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

The notice of proposed rulemaking was published in the **Federal Register** on June 8, 1995 (60 FR 30211). The public hearing was held on September 28, 1995. The final regulations were published in the **Federal Register** on May 29, 1996.

In response to the **Federal Register** notice (**75 FR 10020**) dated **March 4, 2010**, we received no comments during the comment period regarding INTL-24-94.

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 301.6109-1(d)(3) of the regulations requires that any alien individual (who does not have a social security number) required to furnish a taxpayer identifying number on returns, statements, or other documents required under the provisions of the Internal Revenue Code must apply for an IRS tax identification number by using Form W-7, Application for IRS Individual Tax Identification Number (For Non-U.S. Citizens or Nationals). The burden for this reporting requirement is reflected in the burden of Form W-7.

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 March 4, 2010, 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 regulation 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.