

**1SUPPORTING STATEMENT
LR-2013 and EE-155-78**

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Regulation section 1.6071-1(b) requires that when a taxpayer files a late return for a short period, proof of unusual circumstances for late filing must be given to the District Director.

Sections 6072(b), (c), (d), and (e) of the Internal Revenue Code deal with the due dates of income tax returns for corporations, DISC's, foreign corporations, cooperative associations, and exempt organizations. Income Tax Regulation section 1.6072-2 provides taxpayers with information as to when their tax returns are due. The regulation also amplifies the definition of a cooperative association.

2. USE OF DATA

The regulation is used to determine whether a particular document or return has been filed on time.

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 minimize the burden specifically for small business.

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

A notice of Proposed Rulemaking was published in the Federal Register on September 16, 1976 (41 FR 39762). At that time, the public was given a 60-day period to review and refer comments relating to any aspect of the proposed regulations. However, no public comments were received. The final regulations (TD 7533) were published on February 15, 1978 (43 FR 6602). Thereafter, subparagraph (c) was amended by TD 7896 on May 27, 1983 (48 FR 23818).

We received no comments during the comment period in response to the Federal Register notice dated June 25, 2010 (75 FR 36475).

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

Regulation section 1.6071-1(b) requires that when a taxpayer files a late return for a short period, proof of unusual circumstances for late filing must be given to the District Director.

The IRS needs this information to determine if the taxpayer has a just reason for requesting an extension.

We estimate that approximately 12,417 taxpayers are affected by this regulation. Because the regulation does not specifically state how the petition is to be made, we have estimated that it will take the form of a statement to the District Director and should take approximately .25 hours to compose. The estimated burden is 3,104 hours. Under section 1.6072-2, the burden for these regulations is accounted for on each corporate income tax return that is required to be filed.

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 June 25, 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 regulations sunset 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 83-1

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.