

PAPERWORK REDUCTION ACT SUBMISSION

Please read the Instructions before completing this form.

<p>1. Type of IC Review:</p> <p><input type="checkbox"/> New Form (<i>Attach Supporting Statement</i>)</p> <p><input type="checkbox"/> Revision to Previously Approved IC (<i>Attach IRS - OMB Review Request Form</i>)</p> <p><input type="checkbox"/> Extension to previously approved IC (<i>3-yr</i>)</p> <p><input type="checkbox"/> Reinstatement of previously approved IC</p> <p><input type="checkbox"/> Existing IC in use that does not contain an OMB control number</p> <p><input type="checkbox"/> Deletion of currently approved IC</p>	<p>2. Agency : Department of Treasury, Internal Revenue Service</p> <hr/> <p>3. OMB Control No: <u> 1 5 4 5 </u> - _____</p> <hr/> <p>4. Type of Review:</p> <p><input type="checkbox"/> Regular <input type="checkbox"/> Emergency * – Date Requested By: ____/____/____</p> <hr/> <p>5. Small Entities: Will this ICR have a significant economic impact on a substantial number of small entities?</p> <p style="text-align: center;"><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <hr/> <p>7. Emergency Justification: Technical Authorization(TA): (provide reference source)</p>
<p>6. Requested Expiration Date:</p> <p><input type="checkbox"/> Three years from approval date</p> <p><input type="checkbox"/> Other - Specify: _____</p>	

8. Emergency Justification Statement:

IC INFORMATION

9. Title: _____

10. Agency form number(s) (if applicable): _____

11. Authorizing Statute(s) for this IC:

US Code: _____ USC: _____ Name of Law: _____

Public Law: _____ Public Law: _____ Section: _____ Name of Law: _____

Statute at Large: _____ Statute: _____ Name of Law: _____

EO: _____ EO: _____ Name/Subject of EO: _____

12. Abstract:

<p>13. Affected Public: (Mark primary with "P" and all others that apply with "X")</p> <p><input type="checkbox"/> Individuals or households <input type="checkbox"/> Farms</p> <p><input type="checkbox"/> Business or other for-profit <input type="checkbox"/> Federal Government</p> <p><input type="checkbox"/> Not-for-profit institutions <input type="checkbox"/> State, Local, or Tribal Gov't</p>	<p>16. Obligation to respond: (Mark primary with "P" and all others that apply with "X")</p> <p><input type="checkbox"/> Voluntary <input type="checkbox"/> Mandatory</p> <p><input type="checkbox"/> Required to obtain or retain benefits</p>
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<p>14. Annual Reporting and Recordkeeping burden hours:</p> <p>a. Number of respondents _____</p> <p>b. Total annual responses _____</p> <p> 1. Percentage of these responses collected electronically _____</p> <p>c. Total annual hours requested _____</p> <p>d. Current OMB inventory _____</p> <p>e. Difference _____</p> <p>f. Explanation of difference</p> <p> 1. Program change _____</p> <p> 2. Adjustment _____</p>	<p>17. CFR citations: (Provide source(s) of change)</p> <p>A. _____ CFR _____</p> <p>B. _____ CFR _____</p> <p>C. _____ CFR _____</p>
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<p>14a. Verification of estimated filers: (Provide source of estimated filers)</p>	<p>18. Purpose of IC: (Mark primary with "P" and all others that apply with "X")</p> <p><input type="checkbox"/> Application for benefits <input type="checkbox"/> Program planning or management</p> <p><input type="checkbox"/> Program evaluation <input type="checkbox"/> Research</p> <p><input type="checkbox"/> General Purpose statistics <input type="checkbox"/> Regulatory or compliance</p> <p><input type="checkbox"/> Audit</p>
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<p>15. Statistical Method: Does the ICR contain surveys, censuses, or employ statistical methods?</p> <p style="text-align: center;"><input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>19. Frequency of Recordkeeping or Reporting: (check all that apply)</p> <p><input type="checkbox"/> Recordkeeping <input type="checkbox"/> Third party disclosure</p> <p><input type="checkbox"/> Reporting:</p> <p> <input type="checkbox"/> On occasion <input type="checkbox"/> Weekly <input type="checkbox"/> Monthly</p> <p> <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-annually <input type="checkbox"/> Annually</p> <p> <input type="checkbox"/> Biennially <input type="checkbox"/> Other (describe) _____</p>
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<p>20. Agency Contact:</p> <p>Name: _____</p> <p>Phone: _____</p>	
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Instructions for Completing PRA Submission Form

Please answer all questions and have the Senior Official or designee sign the form. These instructions should be used in conjunction with 5 CFR 1320, which provides information on coverage, definitions, and other matters of procedure and interpretation under the Paperwork Reduction Act of 1995.

1. Type of information collection (check one)

Important Definitions:

➤ **Information collection (IC) – A document or form (including instructions) that solicits information as defined under 5 CFR 1320.3(c).**

➤ Check “New Form” when the collection has not previously been used or sponsored by the agency.

➤ Check “Revision to previously approved IC” when the collection is currently approved by OMB, and the agency request includes a material change to the collection instrument, instructions, its frequency of collection, or the use to which the information is to be put.

➤ Check “Extension to previously approved IC” when the collection is currently approved by OMB, and the agency wishes only to extend the approval past the current expiration date without making any material change in the collection instrument, instructions, frequency of collection, or the use to which the information is to be put.

➤ Check “Reinstatement of previously approved IC” when the collection previously had OMB approval, but the approval has expired or was withdrawn before this submission was made, whether there was change or no change to the collection.

➤ Check “Existing IC in use that does not contain an OMB control number” when the collection is currently in use but does not have a currently valid OMB control number.

➤ Check “Deletion of currently approved IC”

2. Agency/Subagency originating request

The agency or subagency originating the request is already filled in.

3. OMB control number

➤ If the information collection in this request has previously received or now has an OMB control or comment number, enter the number.

4. Type of review requested (check one)

Check “Regular” when the collection is submitted under 5 CFR 1320.10, 1320.11, or 1320.12 with a standard 60 day review schedule.

➤ Check “Emergency” when the agency submitting the request under 5 CFR 1320.13 for emergency processing and provides the required supporting material. Provide the date by which the agency requests approval.

5. Small entities

Indicate whether this information collection will have a significant impact on a substantial number of small entities. A small entity may be

(1) a small business which is deemed to be one that is independently owned and operated and that is not dominant in its field of operation; (2) a small organization that is any not-for-profit enterprise that is independently owned and operated and is not dominant in its field; or (3) a small government jurisdiction which is a government of a city, county, town, township, school district, or special district with a population of less than 50,000.

6. Requested expiration date

Check “Three years from approval date” if the agency requests a three year approval for the collection.

Check “Other” if the agency requests approval for less than three years. Specify month and year of the requested expiration date.

7. Emergency justification

Provide the legal or technical citation(s) that created the need for this new IC and the date of effectiveness.

8. Emergency justification statement

If emergency approval is needed, provide justification statement as outlined in 5 CFR 1320.13.

Any such statement must be a written determination that:

- 1) The collection of information:
 - i) Is needed prior to the expiration of time periods established under normal processing times; and
 - ii) Is essential to the mission of the agency; and
- 2) The agency cannot reasonably comply with the normal clearance procedures because:
 - i) Public harm is reasonably likely to result if normal clearance procedures are followed;
 - ii) An unanticipated event has occurred; or
 - iii) The use of normal clearance procedures is reasonably likely to prevent or disrupt the collection of information or is reasonably likely to cause a statutory or court ordered deadline to be missed.

9. Title

Provide the official title of the information collection. If an official title does not exist, provide a description which will distinguish this collection from others.

10. Agency form number(s) (if applicable)

Provide any form number the agency has assigned to this collection of information. Separate each form number with a comma.

11. Authorizing statute(s) for this IC

Provide the legal authority for this IC.

12. Abstract

Provide a statement, limited to five lines of text, covering the agency’s need for the information, uses to which it will be put, and a brief description of the respondents.

13. Affected public

Mark all categories that apply, denoting the primary public with a “P” and all others that apply with “X”.

14. Annual reporting and recordkeeping burden hours

a) Enter the number of respondents and/or recordkeepers. If a respondent is also a recordkeeper, report the respondent only once.

b) Enter the number of responses provided annually. For recordkeeping as compared to reporting activity, the number of responses equals the number of recordkeepers.

b1) Enter the estimated percentage of responses that will be submitted/collected electronically using magnetic media (i.e., diskette) electronic mail, or electronic data interchange. Facsimile is not considered an electronic submission.

c) Enter the total annual recordkeeping and reporting hour burden.

d) Enter the burden hours currently approved by OMB for this collection of information. Enter zero (0) for any new submission or for any collection whose OMB approval has expired.

e) Enter the difference by subtracting line d from line c. Record a negative number (d larger than c) within parentheses.

f) Explain the difference. The difference in line e must be accounted for in lines f.1. and f.2.

f1) “Program change” is the result of deliberate Federal government action. All new collections and any subsequent revision of existing collections (e.g., the addition or deletion of questions) are recorded as program changes.

f2) “Adjustment” is a change that is not the result of a deliberate Federal government action. Changes resulting from new estimates or action not controllable by the Federal government are recorded as adjustments.

14a. Verification of estimated filers

Provide method used to obtain estimated number of respondents or responses for this IC. Include name and number of individual or office used in verification. These estimates must be validated with every revision or extension request.

16. Statistical methods

Check "Yes" if the information collection uses statistical methods such as sampling or imputation. Generally, check "No" for applications and audits (unless a random auditing scheme is used). Check "Yes" for statistical collections, and program evaluations using scientific methods. For other types of data collection, the use of sampling, imputation, or other statistical estimation techniques should dictate the response for this item. Ensure that supporting documentation is provided in accordance with Section B of the Supporting Statement.

16. Obligation to respond

Mark all categories that apply, denoting the primary obligation with a "P" and all others that apply with "X".

- Mark "Voluntary" when the response is entirely discretionary and has no direct effect on any benefit or privilege for the respondent.
- Mark "Required to obtain or retain benefits" when the response is elective, but is required to obtain or retain a benefit.
- Mark "Mandatory" when the respondent must apply or face civil or criminal sanctions.

17. CFR citations

Provide the CFR citation(s) affected by the implementation of this IC.

18. Purpose of information collection

Mark all categories that apply, denoting the primary purpose with a "P" and all others that apply with "X".

- Mark "Application for benefits" when the purpose is to participate in, receive, or qualify for a grant, financial assistance, etc. from a Federal agency or program.
- Mark "Program evaluation" when the purpose is a formal assessment, through objective measures and systematic analysis, of the manner and extent to which Federal programs achieve their objective or produce other significant effects.
- Mark "General purpose statistics" when the data is collected chiefly for use by the public or for general government use without primary reference to the policy or program operations of the agency collecting the data.
- Mark "Audit" when the purpose is to verify the accuracy of accounts and records.

➤ Mark "Program planning or management" when the purpose relates to progress reporting, financial reporting and grants management, procurement and quality control, or other administrative information that does not fit into any other category.

➤ Mark "Research" when the purpose is to further the course of research, rather than for a specific program purpose.

➤ Mark "Regulatory or compliance" when the purpose is to measure compliance with laws or regulations.

19. Frequency of recordkeeping or reporting

➤ Check "Record keeping" if the collection of information explicitly includes a recordkeeping requirement.

➤ Check "Third party disclosure" if a collection of information includes third party disclosure requirements as defined by 1320.3(c).

➤ Check "Reporting" for information collections that involve reporting and check the frequency of reporting that is requested or required of a respondent. If the reporting is on "an event" basis, check "On occasion."

20. Agency Contact

Provide the name and telephone number of the agency person best able to answer questions regarding the content of this submission.

SUPPORTING STATEMENT

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

2. USE OF DATA

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

4. EFFORTS TO IDENTIFY DUPLICATION

5. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES

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

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

8. CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS

9. EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

11. JUSTIFICATION OF SENSITIVE QUESTIONS

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

15. REASONS FOR CHANGE IN BURDEN

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT ON OMB PRA SUBMISSION FORM

19. REASON FOR EMERGENCY SUBMISSION

Supporting Statement for Paperwork Reduction Act Submissions

General Instructions

A Supporting Statement, including the text of the notice to the public required by 5 CFR 1320.5(a)(i)(iv) and its actual or estimated date of publication in the Federal Register, must accompany each request for approval of a collection of information. The Supporting Statement must be prepared in the format described below, and must contain the information specified in Section A below. If an item is not applicable, provide a brief explanation. When item 15 of the PRA Submission form is checked "Yes", Section B of the Supporting Statement must be completed. OMB reserves the right to require the submission of additional information with respect to any request for approval.

Specific Instructions

A. Justification

1. Explain the circumstances that make the collection of information necessary. Identify any legal or administrative requirements that necessitate the collection. Attach a copy of the appropriate section of each statute and regulation mandating or authorizing the collection of information.
2. Indicate how, by whom, and for what purpose the information is to be used. Except for a new collection, indicate the actual use the agency has made of the information received from the current collection.
3. Describe whether, and to what extent, the collection of information involves the use of automated, electronic, or mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submission of responses, and the basis for the decision for adopting this means of collection. Also describe any consideration of using information technology to reduce burden.
4. Describe efforts to identify duplication. Show specifically why any similar information already available cannot be used or modified for use for the purposes described in item 2 above.
5. If the collection of information impacts small businesses or other small entities (Item 5 of the PRA Submission form), describe any methods used to minimize burden.
6. Describe the consequence to Federal program or policy activities if the collection is not conducted or is conducted less frequently, as well as any technical or legal obstacles to reducing burden.
7. Explain any special circumstances that would cause an information collection to be conducted in a manner:
 - requiring respondents to report information to the agency more often than quarterly;
 - requiring respondents to prepare a written response to a collection;

- requiring respondents to submit more than an original and two copies of any document;
- requiring respondents to retain records, other than health, medical, government contract, grant-in-aid, or tax records, for more than three years;
- in connection with a statistical survey, that is not designed to produce valid and reliable results that can be generalized to the universe of study;
- requiring the use of a statistical data classification that has not been reviewed and approved by OMB;
- that includes a pledge of confidentiality that is not supported by authority established in statute or regulation, that is not supported by disclosure and data security policies that are consistent with the pledge, or which unnecessarily impedes sharing of data with other agencies for compatible confidential use; or
- requiring respondents to submit proprietary trade secrets, or other confidential information unless the agency can demonstrate that it has instituted procedures to protect the information's confidentiality to the extent permitted by law.

8. If applicable, provide a copy and identify the date and page number of publication in the Federal Register of the agency's notice, required by 5 CFR 1320.8(d) soliciting comments on the information collection prior to submission to OMB. Summarize public comments received in response to that notice and describe actions taken by the agency in response to these comments. Specifically address comments received on cost and hour burden.

Describe efforts to consult with persons outside the agency to obtain their views on the availability of data, frequency of collection, the clarity of instructions and recordkeeping, disclosure, or reporting format (if any), and on the data elements to be recorded, disclosed, or reported.

Consultation with representatives of those from whom information is to be obtained or those who must compile records should occur at least once every 3 years – even if the collection of information activity is the same as in prior periods. There may be circumstances that may preclude consultation in a specific situation. These circumstances should be explained.

9. Explain any decision to provide any payment or gift to respondents, other than re-enumeration of contractors or grantees.
10. Describe any assurance of confidentiality provided to respondents and the basis for the assurance in statute, regulation, or agency policy.
11. Provide additional justification for any questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are

commonly considered private. This justification should include the reasons why the agency considers the questions necessary, the specific uses to be made of the information, the explanation to be given to persons from whom the information is requested, and any steps to be taken to obtain their consent.

12. Provide estimates of the hour burden of the collection of information. The statement should:

- Indicate the number of respondents, frequency of response, annual hour burden, and an explanation of how the burden was estimated. Unless directed to do so, agencies should not conduct special surveys to obtain information on which to base hour burden estimates. Consultation with a sample (fewer than 10) of potential respondents is desirable. If the hour burden on respondents is expected to vary widely because of differences in activity, size, or complexity, show the range of estimated hour burden, and explain the reasons for the variance. Generally, estimates should not include burden hours for customary and usual business practices.

- If this request for approval covers more than one form, provide separate hour burden estimates for each form and aggregate the hour burdens in item 14 of the PRA Submission form.

- Provide estimates of annualized cost to respondents for the hour burdens for collections of information, identifying and using appropriate wage rate categories. The cost of contracting out or paying outside parties for information collection activities should not be included here. Instead, this cost should be included in item 13.

13. Provide an estimate for the total annual cost burden to respondents or record-keepers resulting from the collection of information. (Do not include the cost of any hour burden shown in items 12 and 14).

- The cost estimate should be split into two components: (a) a total capital and start-up cost component (annualized over its expected useful life) and (b) a total operation and maintenance and purchase of services component. The estimates should take into account costs associated with generating, maintaining, and disclosing or providing the information. Include descriptions of methods used to estimate major cost factors including system and technology acquisition, expected useful life of capital equipment, the discount rate(s), and the time period over which costs will be incurred. Capital and start-up costs include, among other items, preparations for collecting information such as purchasing computers and software; monitoring, sampling, drilling and testing equipment; and record storage facilities.

- If cost estimates are expected to vary widely, agencies should present ranges of cost burdens and explain the reasons for the variance. The cost of purchasing or

contracting out information collections services should be a part of this cost burden estimate. In developing cost burden estimates, agencies may consult with a sample of respondents (fewer than 10), utilize the 60-day pre-OMB submission public comment process and use existing economic or regulatory impact analysis associated with the rulemaking containing the information collection, as appropriate.

- Generally, estimates should not include purchases of equipment or services, or portions thereof, made: (1) prior to October 1, 1995, (2) to achieve regulatory compliance with requirements not associated with the information collection, (3) for reasons other than to provide information or keep records for the government, or (4) as part of customary and usual business or private practices.

14. Provide estimates of annualized costs to the Federal government. Also, provide a description of the methods used to estimate cost, which should include quantification of hours, operational expenses (such as equipment, overhead, printing, and support staff), and any other expense that would not have been incurred without this collection of information. Agencies may also aggregate cost estimates from Items 12, 13, and 14 in a single table.
15. Explain the reasons for any program changes or adjustments reported in Items 13 or 14 of the PRA Submission Form.
16. For collections of information whose results will be published, outline plans for tabulation and publication. Address any complex analytical techniques that will be used. Provide the time schedule for the entire project, including beginning and ending dates of the collection of information, completion of report, publication dates, and other actions.
17. If seeking approval to not display the expiration date for OMB approval of the information collection, explain the reasons that display would be inappropriate.
18. Explain each exception to the certification statement identified in Item 19, Certification for Paperwork Reduction Act Submissions," of the PRA Submission Form.

B. Collection of Information Employing Statistical Methods

The agency should be prepared to justify its decision not to use statistical methods in any case where such methods might reduce burden or improve accuracy of results. When Item 17 on the PRA Submission Form is checked, "Yes," the following documentation should be included in the Supporting Statement to the extent that it applies to the methods proposed:

1. Describe (including a numerical estimate) the potential respondent universe and any sampling or other respondent selection methods to be used. Data on the number of entities (e.g., establishments, State and local government units, households, or persons) in the universe covered by the collection and in the corresponding sample are to be provided in tabular form for the

universe as a whole and for each of the strata in the proposed sample. Indicate expected response rates for the collections as a whole. If the collection had been conducted previously, include the actual response rate achieved during the last collection.

2. Describe the procedures for the collection of information including:
 - Statistical methodology for stratification and sample selection,
 - Estimation procedure,
 - Degree of accuracy needed for the purpose described in the justification,
 - Unusual problems requiring specialized sampling procedures, and
 - Any use of periodic (less frequent than annual) data collection cycles to reduce burden.
3. Describe methods to maximize response rates and to deal with issues of non-response. The accuracy and reliability of information collected must be shown to be adequate for intended uses. For collections based on sampling, a special justification must be provided for any collection that will not yield "reliable" data that can be generalized to the universe studied.
4. Describe any tests of procedures or methods to be undertaken. Testing is encouraged as an effective means of refining collections of information to minimize burden and improve utility. Tests must be approved if they call for answers to identical questions from 10 or more respondents. A proposed test or set of tests may be submitted for approval separately or in combination with the main collection of information.
5. Provide the name and telephone number of individuals consulted on statistical aspects of the design and the name of the agency unit, contractor(s), grantee(s), or other person(s) who will actually collect and/or analyze the information for the agency.