SUPPORTING STATEMENT
(Form 3911)

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

This form is used by taxpayers to notify the Internal Revenue Service that a tax refund previously claimed has not been received. The form is normally provided to the taxpayer as the result of an inquiry in which the taxpayer claims non-receipt, loss, theft or destruction of a tax refund and IRS research shows that the refund has been issued. The affirmation that all statements are true, correct and complete is requested under penalty of perjury.

2. USE OF DATA

The taxpayer can provide the same information in a letter if all information necessary to identify the refund is provided, and the letter is signed (by both husband and wife if a joint return). The information is required to clearly identify the refund to be traced, so that a claim can be forwarded from the Internal Revenue Service to the Financial Management Service (FMS), the agency of the Treasury Department that prepares, mails, and tracks checks or Electronic Funds Transfers authorized by IRS.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

We have no plans at this time to offer electronic filing because of the low volume compared to the cost of electronic enabling.

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

Not applicable.

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

Not applicable.

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

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>

In response to the **Federal Register** notice dated **August 9, 2010 (75 FR 47892)**, we received no comments during the comment period regarding Form 3911.

9. <u>EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS</u>

Not applicable.

10. <u>ASSURANCE OF CONFIDENTIALITY OF RESPONSES</u>

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. <u>ESTIMATED BURDEN OF INFORMATION COLLECTION</u>

	Number of <u>Responses</u>	**Hours per <u>Response</u>**	**Total <u>Hours</u>**
Form 3911	200,000	.083	16,600

13. <u>ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS</u>

As suggested by OMB, our **Federal Register** notice dated **August 9, 2010 (75 FR 47892)**, 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 3911. We estimate that the cost of printing the form is $6,000.

15.   REASONS FOR CHANGE IN BURDEN

The change in the burden hours previously approved by OMB is due to a decrease in the estimated number of respondents. This form is also being submitted for renewal purposes.

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 statutes/regulation sunsets as of the expiration date. Taxpayers are not likely to be aware that the Service intends to request renewal of 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.

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.