

SUPPORTING STATEMENT REVENUE PROCEDURE 2009-41

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

The collection of information in these regulations is in Sections 4.02 and 4.04 of this revenue procedure. The information will help the IRS to determine if an eligible entity meets the requirements of Section 4.01 of this revenue procedure. The collection of information is required to obtain permission to file a late entity classification election. The information will be reported on Form 8832 or submitted as part of a letter ruling request. The time needed to complete and file a letter ruling request or a Form 8832 will vary depending on individual circumstances. The estimated burden for eligible entities filing a letter ruling request or Form 8832 are included in the estimates shown in the Paperwork Reduction Act of the annually published letter ruling revenue procedure and the instructions for Form 8832 respectively.

2. USE OF DATA

The Service will use this information to determine if the taxpayer acted reasonably and in good faith and that the granting of relief will not prejudice the government as required by 26 C.F.R. § 301.9100-3(a).

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

Not applicable.

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

Revenue Procedure 2009-15 was published in the Internal Revenue Bulletin on September 28, 2009. (2009-39 IRB 439).

We received no comments during the comment period in response to the **Federal Register** notice date March 11, 2011 (76 FR 13449).

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

Not applicable.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSE

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

The estimated burden for eligible entities filing a letter ruling request or Form 8832 are included in the estimates shown in the Paperwork Reduction Act of the annually published letter ruling revenue procedure and the instructions for Form 8832 respectively.

We are retaining one hour of burden for this approval number in the event there are any future collections of information for this revenue procedure not solicited through the form.

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 11, 2011 (76 FR 13449), 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. REASON FOR CHANGE IN BURDEN

The collection of information in these regulations is in Sections 4.02 and 4.04 of this revenue procedure. The information will help the IRS to determine if an eligible entity meets the requirements of Section 4.01 of this revenue procedure. The collection of information is required to obtain permission to file a late entity classification election. The information will be reported on Form 8832 (OMB Control Number 1545-1516), or submitted as part of a of a letter ruling request.

The reduction of 4,553 is due to an adjustment in our estimate to eliminate duplicate counting of burden. This revenue procedure prescribed the use Form 8823, which is currently cleared under OMB #1545-1516. The IRS wishes to retain this clearance in the event that there are any future collections of information from this revenue procedure which may be required outside of those required of the form.

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

Not applicable.

17. REASON 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 revenue procedure 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.