

SUPPORTING STATEMENT FORM 13997

CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Under the provisions of Internal Revenue Code Section (IRC §) 6039E, Information Concerning Resident Status, individuals are required to provide certain information (see IRC § 6039E(b)) with their application for a U.S. passport or with their application for permanent U.S. residence. When such information is not provided, a \$500 penalty may be imposed unless the individual can establish reasonable cause for failing to comply. The U.S. Department of State provides the IRS with passport applicants who do not provide their social security number (SSN) or valid tax identification number (TIN) with their passport application. The purpose of this form, and the necessity to collect information, is to obtain a valid SSN, TIN, a written statement of reasonable cause, or an explanation from the individual as to why they don't have a SSN or TIN.

USE OF DATA

This form will be an attachment to Letter 4318 which informs the individual about the IRC provisions, the penalty, and to request them to complete this form and return it to the IRS. The IRS will review the information submitted by the individual, verify any SSN or TIN provided by the individual, and make a determination as to whether or not a penalty should be asserted based on the information and explanations provided by the individual.

USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

This form cannot be filed electronically as a signature is required.

EFFORTS TO IDENTIFY DUPLICATION

We have attempted to eliminate duplication within the agency wherever possible.

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

Periodic meetings are held between IRS personnel and representatives of the American Bar Association, the National Society of Public Accountants, the American Institute of Certified Public Accountants, and other professional groups to discuss tax law and tax forms. During these meetings, there is an opportunity for those attending to make comments regarding Form 13997.

In response to the **Federal Register notice dated December 12, 2011 (76 FR 77325)**, we received no comments during the comment period regarding Form 13997.

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

Not applicable.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

The information solicited is requested pursuant to provisions of Titles 8, 18, and 22 of the U.S. Code, including 22 U.S.C. 211a, 212, 213, and regulations issued pursuant to Executive Order 11295 (August 5, 1966), including part 51, Title 22, Code of Federal Regulations (CFR).

We may disclose this information to the Department of Justice for civil or criminal litigation, and to other federal agencies as provided by law. We may also give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their laws. We may give it to foreign governments pursuant to treaties with

the United States. We may disclose this information to federal and state agencies to enforce federal non-tax laws, or federal law enforcement and intelligence agencies to combat terrorism.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

Not applicable.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

The burden estimate is as follows:

Form 13997	<u>Number of Responses</u>	<u>Time per Response</u>	<u>Total Hours</u>
	2,000***	1 hour	2,000

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 December 12, 2011 (76 FR 77325)**, 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 13997. However, total cost should be minimal as this form should be considered a specialized attachment to Letter 4318. It is anticipated that such form will only be used by one or two centralized locations within the IRS. Therefore, there is no need for massive printing or widespread distribution. Further, we estimate that an inventory of 1,000 forms should be printed to be used as an attachment stuffer to Letter 4318. Any additional forms needed can be downloaded from the Electronic Publishing Forms Repository.

15. REASONS FOR CHANGE IN BURDEN

There is no change in the paperwork burden previously approved by OMB. This collection is being submitted for renewal purposes only.

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

Not applicable.

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

See attachment.

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.