

**SUPPORTING STATEMENT**  
**Form 14411**

**1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

Form 14411, Systemic Advocacy Issue Submission Form, is an optional use form for taxpayers (individual and business), tax professionals, trade and business associations, etc. to submit systemic problems. These problems may pertain to experiences with the Internal Revenue Service's processes, procedures or make legislative recommendations.

Internal Revenue Code Section 7803 (c) (2) (B) instructs the National Taxpayer Advocate to issue two reports annually. One of these reports is to address the most serious problems encountered by taxpayers. The use of Form 14411 will assist in gathering these issues for further analysis and action as required by law.

**2. USE OF DATA**

Only the data pertaining to the problem encountered will be used. This information is gathered to analyze trends, assign projects to be worked, and potentially to develop portions of the National Taxpayer Advocate's Annual Report to Congress.

**3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN**

We are currently offering electronic filing for Form 14411.

**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**

The collection of information on this form allows for a structured methodology to receive and analyze problems. It also enables the Taxpayer Advocate Service to continuously examine, assign, and work the problems as they arise in a timely manner. If the collection of information were not made, the National Taxpayer Advocate would not be able to (1) identify issues that impact the general public and (2) address those issues to reduce taxpayer burden.

**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**

The National Taxpayer Advocate meets regularly with groups from whom this information is collection, such as Low-Income Tax Clinics, Taxpayer Advocacy Panels, American Business Association, and various preparer associations. During these meetings, there is an opportunity for those attending to make comments regarding Form 14411.

In response to the **Federal Register** notice dated June 11, 2012 (77 F.R. 34460), we received no comments during the comment period regarding Form 14411.

**9. EXPLANATION OF DECISION TO PROVIDE AND PAYMENT OR GIFT TO RESPONDENTS**

Not applicable.

**10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES**

Generally, tax return 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 burden estimate is as follows:

	<u>Number of Responses</u>	<u>Time per Response</u>	<u>Total Hours</u>
Form 14411	420	.80	336

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 11, 2012, 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**

	Hours (a)	Avg. Responses per (yr.) (b)	Burden (hrs/yr) (c) (a x b)	Rate (\$/hr) GS 14 Step 6 hourly (no locality) (d)	Total Cost (\$/yr) (e) (c X d)
Receipt of Form 14411	.25	420	105	\$41.00	\$4,305.00
Acknowledgement of Form 14411	.25	420	105	\$41.00	\$4,305.00
Closing letter to Respondent	.30	420	126	\$41.00	\$5,166.00
total	.80	1,260	336	\$41.00	\$13,776.00

**Note:** Since this is a web-based format and submission there will be no additional cost for printing and maintaining copies of Form 14411.

**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**

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.

## **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 supplies 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.