

**SUPPORTING STATEMENT
(Form 8453-I and 8453-C)**

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

These forms are necessary to enable the electronic filing of Form 1120-F, U.S. Income Tax Return of a Foreign Corporation. The form is created to meet the stated Congressional policy that paperless filing is the preferred and most convenient means of filing Federal tax and information returns.

Use Form 8453-I to: Authenticate an electronic Form 1120-F, U.S. Corporation Income Tax Return; Provide the corporation's consent to directly deposit any refund and/or authorize an electronic funds withdrawal for payment of federal taxes owed; Authorize the ERO, if any, to transmit via a third-party Transmitter; Authorize the intermediate service provider (ISP) to transmit via a third-party transmitter if you are filing online (not using an ERO), and Provide the corporation's consent to directly deposit any refund and/or authorize an electronic funds withdrawal for payment of federal taxes owed.

Form 8453-C is used to authenticate an electronic Form 1120, authorize an ERO or ISP to transmit via a third-party, and authorize a corporation's consent to direct deposit any refund or electronic funds withdrawal for payment of federal taxes owed.

The authority is Internal Revenue Code section 6011 as modified by section 2001 of the IRS Restructuring and Reform Act of 1998 (P.L. 105-206)

2. USE OF DATA

Form 8453-I is used to authenticate an electronic Form 1120-F, authorize the electronic return originator, and/or intermediate service provider, if any, to transmit via a third-party transmitter; and provide the corporation's consent to directly deposit any refund and/or authorize an electronic funds withdrawal for payment of Federal taxes owed and/or a payment of estimated tax.

Form 8453-C is used to authenticate an electronic Form 1120, authorize an ERO or ISP to transmit via a third-party, and

authorize a corporation's consent to direct deposit any refund or electronic funds withdrawal for payment of federal taxes owed.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

The forms are a primary avenue to enable electronic filing of the Form 1120-F.

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

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 8453-I and 8453-C.

In response to the Federal Register notice (78 FR 6846), dated January 31, 2013, we

received no comments during the comment period regarding these proposed and temporary regulations .

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

Not applicable.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

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 burden estimate is as follows:

	<u>Number of for Responses Hours</u>	<u>Time for Total Recordkeeping</u>	<u>Time Responding</u>
Form 8453-I hrs. 26 min. 14,440	2,000	4 hrs. 46 min.	2
Form 8453-C 26 min. 14,440	2,000	4 hrs. 46 min.	2 hrs.

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 January 31, 2013, 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 responses from taxpayers on this subject. As a result, estimates of these cost burdens are not available at this time.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

After consultation with various functions within the Service, we have determined that the cost of developing, printing, processing, distribution and overhead for the form is \$600.

15. REASONS FOR CHANGE IN BURDEN

There were no changes made to the document that resulted in any change to the burden previously reported to 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.