

SUPPORTING STATEMENT (Publication 1345)

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Section 1.6012-5 of the Income Tax Regulations provides that the Commissioner may authorize the use, at the option of a person required to make a return, of a composite return in lieu of any form specified in 26 CFR Part 1 (Income Tax), subject to the conditions, limitations, and special rules governing the preparation, execution, filing, and correction thereof as the Commissioner may deem appropriate. Pursuant to this regulation, the Commissioner has authorized taxpayers to electronically file Form 1040 and Form 1040A, U.S. Individual Income Tax Return, and Form 1040EZ, Income Tax Return for Single and Joint Filers With No Dependents, through the electronic filing of tax returns. This publication informs those who participate in IRS *e-file* for Individual Income Tax Returns of their obligations to the Internal Revenue Service, taxpayers, and other participants.

2. USE OF DATA

Taxpayers will use certain information to aid them in the electronically filing their individual income tax returns. Other information will be used by the Internal Revenue Service (IRS) to ensure that taxpayers receive accurate information regarding the filing of their returns through IRS *e-file* and to identify the persons involved in the filing of electronic returns through IRS *e-file*.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

IRS publication, 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

Publication 1345 includes information that was previously contained in Revenue Procedure 98-51, which was published in the Internal Revenue Bulletin on September 21, 1998 (Revenue Procedure 98-51, 1998-38 I.R.B. 20) and Revenue Procedure 98-50, which was published in the Internal Revenue Bulletin on September 21, 1998 (Revenue Procedure 98-50, 1998-38 I.R.B. 8). Revenue Procedure 98-50 was approved by OMB under 1545-1512 and Revenue Procedure 98-51 was approved by OMB under 1545-1513. Revenue Procedures 98-50 and 98-51 have been superseded by Revenue Procedure 2000-31, which was published in the Internal Revenue Bulletin on July 31, 2000 (Revenue Procedure 2000-31, 2000-31 I.R.B. 146) but the collections of information have been modified and are now contained in Publication 1345.

In response to the Federal Register Notice dated April 11, 2013 (78 F.R. 21708), we received no comments during the comment period regarding Publication 1345.

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

Not applicable.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

Generally, tax returns and 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 number of responses is 129,655,713. The estimated total annual reporting and recordkeeping burden for all requirements is 6,023,762 hours.

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

As suggested by OMB, our **Federal Register** notice dated April 11, 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 response from taxpayers on this subject. As a result, estimates of the cost burdens are not available at this time.

14. ESTIMATED ANNUALIZED COSTS TO THE FEDERAL GOVERNMENT

Not applicable.

15. 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

We believe that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the publication 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.

-