

**SUPPORTING STATEMENT  
(Form 8809)  
OMB No. 1545-1081**

**1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

Filers who need an extension of time to file Forms W-2, W-2G, 1042-S, 1097, 1098, 1099, 3921, 3922, 5498, and 8027 can use Form 8809 to request the extension. Certain required information must be provided before IRS can evaluate the request. The form guarantees that complete information is submitted. IRS will review the information contained on the form to determine whether an extension should be permitted.

**2. USE OF DATA**

IRS examines the information submitted to determine whether the filer should be given the extension of time to file the information returns.

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

This form can be filed electronically.

**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 8809.

In response to the *Federal Register* notice, dated August 2, 2013 (78 FR 47056), we received no comments during the comment period regarding Form 8809.

### **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**

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the "Filing Information Returns Electronically (FIRE)" system and Privacy Act System of Records notices (SORN) have been issued for this system under IRS 22.026 - Form 1042-S Index by Name of Recipient; IRS 22.061 - Wage and Information Returns Processing; IRS 42.021 - Compliance Programs and Projects Files, and IRS 34.037 - IRS Audit Trails & Security Records System. The Department of the Treasury PIAs can be found at <http://www.treasury.gov/privacy/PIAs/Pages/default.aspx>

Title 26 USC 6109 requires inclusion of identifying numbers in returns, statements, or other documents for securing proper identification of persons required to make such returns, statements, or documents and is the authority for social security numbers (SSNs) in IRS systems.

### **12. ESTIMATED BURDEN OF INFORMATION COLLECTION**

| <b><u>Form</u></b> | <b><u>No. of Responses</u></b> | <b><u>Time per Response</u></b> | <b><u>Total hours</u></b> |
|--------------------|--------------------------------|---------------------------------|---------------------------|
| Form 8809          | 50,000                         | 4hrs. 44 mins.                  | 237,000                   |

Estimates of the annualized cost to respondents for the hour burdens shown above are not available at this time.

**13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS**

As suggested by OMB, our *Federal Register* notice dated August 2, 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**

The primary cost to the government consists of the cost of printing this form. We estimate that the cost of printing the form is \$6,000.

**15. REASONS FOR CHANGE IN BURDEN**

There is no change in the burden previously approved by OMB.

This submission is for renewal purposes only.

**16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION**

Not applicable.

**17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS APPROPRIATE**

We believe that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the statutes/regulation sunsets as of the expiration date. Taxpayers are not likely to be aware that the Service intends to request renewal of 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 36 USC 6103.