

SUPPORTING STATEMENT
26 CFR 301-9100-8, Time and Manner of making Certain Elections
Under the
Technical and Miscellaneous Revenue Act of 1988
OMB No. 1545-1112

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Regulation section 301.9100-8, formerly section 5h.6, provides final income, estate and gift, and employment tax regulations relating to elections made under the Technical and Miscellaneous Revenue Act of 1988. These regulations enable taxpayers to take advantage of various benefits provided by the Internal Revenue Code.

Manner of making elections. The elections described in paragraph 301.9100-8(a)(1) must be made by attaching a statement to the tax return for the first taxable year for which the election is to be effective. If such tax return is filed prior to the making of the election, the statement must be attached to an amended tax return of the first taxable year for which the election is to be effective. Except as otherwise provided in the return or in the instructions accompanying the return for the taxable year, the statement must—

- (i) Contain the name, address and taxpayer identification number of the electing taxpayer;
- (ii) Identify the election;
- (iii) Indicate the section of the Code (or, if the provision is not codified, the section of the Act) under which the election is made;
- (iv) Specify, as applicable, the period for which the election is being made and the property or other items to which the election is to apply; and
- (v) Provide any information required by the relevant statutory provisions and any information requested in applicable forms and instructions, such as the information necessary to show that the taxpayer is entitled to make the election.

2. USE OF DATA

The information contained in these regulations will be used to determine the requirements with respect to various elections made under the Act.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

IRS Publications, 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

We have been unable to reduce the burden for small businesses.

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

The temporary regulations were published in the *Federal Register* on September 22, 1989, at 54 FR 38979, as TD 8267, and provide for public comment under an NPRM published on the same date/issue. TD 8435 was published in the *Federal Register* on September 23, 1992, at 57 FR 443893, that adopted these temporary regulations under §5h.6 as final and were designated as §301.9100-8.

We received no comments during the comment period in response to the Federal Register notice dated August 2, 2013 (78 FR 47057).

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

No personally identifiable information (PII) is collected.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

General rules regarding the time for making the elections are provided in paragraph (a)(2) of § 301.9100-8. General rules regarding the manner for making the elections are provided in paragraph (a)(3) and special rules regarding the time and manner for making certain elections are contained in paragraphs (a) through (i).

Burden associated with specific elections are identified on the attached burden table and the total burden identified is:

# Respondents	# Responses Per Respondent	Total Annual Responses	Hours Per Response	Total Burden
24,105	1	24,105	0.28	6,661

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 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 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

Not applicable.

15. REASONS FOR CHANGE IN BURDEN

This revision makes adjustments to correct the calculation of the burden associated with the elections identified under §301.9100-8. 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 regulation 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.