

**SUPPORTING STATEMENT**  
**OMB #1545-2189**  
**Form 8946**

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

In order to get a Preparer Tax Identification Number (PTIN), a person must establish their identity. Most individuals applying for a PTIN have a social security number, and will provide that number as part of the application process. However, foreign persons that cannot get a social security number will not have a social security number to provide. Form 8946 was created to enable those foreign persons to provide the necessary information and documentation that will be provided to establish their identity in lieu of providing a social security number.

2. USE OF DATA

The information is needed to establish the identity of nonresident aliens who cannot get a social security number.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

Since identity documents must be submitted with this form, the form must be mailed in. The required documents cannot be submitted electronically.

4. EFFORTS TO IDENTIFY DUPLICATION

A PTIN is a unique number. Under guidance from regulation 134235-08, applicants are required to provide originals or certified copies of original documents with their application to establish their identity. The agency cannot use any information that already exists in an electronic format. All efforts have been made to identify and eliminate duplication.

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 8946.

In response to the *Federal Register* notice (78 FR 69527), dated November 19, 2013, we received no comments during the comment period regarding Form 8946.

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

This information collection contains the following Personally Identifiable Information (PII): date of birth and place of birth.

The Internal Revenue Service, Treasury published its inventory of Privacy Act systems of records on August 10, 2012, beginning at 77 FR 47930.

The Internal Revenue Service PIAs can be found at:  
<http://www.irs.gov/uac/Privacy-Impact-Assessments-PIA>.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

We expect to receive 20,000 responses. We expect the response time per response to be 5.27 hours. Therefore, we expect the total hours to be 105,400.

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

In response to the *Federal Register* notice (78 FR 69527), dated November 19, 2013, we received no comments during the comment period regarding the Form 8946.

Estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information 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 Form 8946. We estimate the cost of printing the form to be \$10,000.

15. REASONS FOR CHANGE IN BURDEN

There are no changes to the burden previously approved by OMB.

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 form 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 PRA SUBMISSION FORM

Not applicable.