

**SUPPORTING STATEMENT  
(Form 13551)  
OMB # 1545-1896**

**1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

The Internal Revenue Service will collect information from individuals or an entity to enable the IRS to determine whether persons qualify as acceptance agent or a certified acceptance agent. The collection of information is required to obtain an acceptance agent agreement. The use of acceptance agents is in accordance with section 301.6109-1(d)(3)(iv) of the Regulations.

**2. USE OF DATA**

Form 13551 is used to gather information to determine the eligibility of applicants in the Acceptance Agent Program.

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

We have considered offering electronic filing in the future however due to the cost of electronic enabling we are not able offer electronic filing at this time.

**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 13351.

In response to the **Federal Register** notice (79 FR 10874), dated February 26, 2014, we received no comments during the comment period regarding Form 13551.

**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 "Business Master File (BMF)" system and a Privacy Act System of Records notice (SORN) has been issued for this system under IRS 24.046-Customer Account Data Engine Business Master File. The Department of 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.

The Acceptance Agent applications are submitted to the ITIN Policy Section after Austin e-help Desk employees process and enter the application in the ITIN Real-time System (ITIN RTS). The ITIN Policy Section is responsible for analyzing the applications and determining the final disposition.

The taxpayer's SSN or EIN (not both) is used to identify who is the owner of the business if they file with an EIN. 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**

**The burden estimate is as follows:**

	<u>Number of Responses</u>	<u>Time per Response</u>	<u>Total Hours</u>
Form 13551	12,825	30 minutes	6,413

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 (79 FR 10874), dated February 26, 2014, 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**

The primary cost to the government consists of the cost of printing Form 13551. We estimate that the cost of printing the form is \$ 3,000.

**15. REASONS FOR CHANGE IN BURDEN**

There is no change in the paperwork burden previously approved by OMB. We are making this submission to renew the OMB approval.

The changes for additional pages were added to allow application to add additional representatives without having to attach a spreadsheet and provide the information. The additions were to relieve taxpayer burden. It doesn't ask for additional information from the taxpayer, it just **standardized the information** requested.

**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 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 26 U.S.C. 6103.