

Supporting Statement
(Forms 8282, 8283, 8283-V)
OMB # 1545-0908

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Section 170(a)(1) and Regulations section 1.170A-13 (c) require any individual, closely held corporation, or personal service corporation claiming a deduction under section 170 for a noncash contribution in excess of \$5,000 to (1) obtain a qualified appraisal of the property, (2) attach an appraisal summary to the donor's return, and (3) include on the return such additional information as set forth in the regulations. The Pension Protection Act of 2006 (PL 109-280) provides in section 1213(c) of the Act that taxpayers claiming a deduction for a qualified conservation contribution with respect to the exterior of a building located in a registered historic district in excess of \$10,000, must pay a fee to the United States Treasury or the deduction is not allowed.

Form 8283 is used by donors to provide the appraisal summary and other required information.

- Section A has information on the contribution of property when taxpayers claim more than \$500 in total non-cash contributions. Regulations section 1.170A-13(b)(1) prescribes the information that the donor must provide.
- Section B of Form 8283 is for information on contributions of property valued in excess of \$5,000 for any one item or group of items. The donee organization must certify that a donation has been made. Summary information from an appraisal, and the qualifications of the appraiser, must also be included. Section 1.170A-13(c) requires this information.

Section 6050L requires donee organizations to file an information return with the IRS if they dispose of the property received within two years; Form 8282 is used for this purpose.

The Form 8283-V is used by the taxpayer to send along with the \$500 filing fee that is required if a taxpayer claims a deduction of more than \$10,000 for a charitable contribution of an easement on the exterior of a building in a registered historic district.

2. USE OF DATA

The IRS uses the information on Forms 8282, 8283, and 8283-V to assist in verifying that the taxpayer is claiming the correct amount as a charitable contribution deduction.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

We are currently offering electronic filing on Forms 8282, 8283, and 8283-V.

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 Forms 8282 and 8283.

In response to the Federal Register notice dated April 1, 2013 (78 FR 19575), we received no comments during the comment period regarding Forms 8282 and 8283.

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. Individual reporting is covered under OMB No. 1545-0074.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

	<u>Number of Responses</u>	<u>Time per Response</u>	<u>Total Hours</u>
Form 8282	1,000	9.40	9,400
Form 8283	3,143,666	2.48	7,796,292
Form 8283-V	<u>500</u>	0.81	<u>405</u>
Total	3,145,166		7,806,097

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

The following regulations impose no additional burden. Please continue to assign OMB number 1545-0908 to these regulations.

1.170A-13
1.6011-1
1.6050L

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

As suggested by OMB, our Federal Register notice dated April 1, 2013 (78 FR 19575), 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 these forms. We estimate that the cost of printing the forms is \$181,026.

15. REASONS FOR CHANGE IN BURDEN

The information collection associated with Form 8283-V (Payment Voucher for Filing Fee Under Section 170(f)(13)), previously approved under OMB No. 1545-2069, is being combined with OMB No. 1545-0908 (Forms Form 8282, Donee Information Return and 8283, Noncash Charitable Contribution), since the voucher is used to submit

payment of fees associated with information reported on Form 8283, Section B. This adjustment will increase the total burden by 405 hours under this OMB number. OMB No. 1545-2069 has been discontinued.

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

Not applicable.

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

See attachment.

18. EXCEPTION TO THE CERTIFICATION STATEMENT

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.

OMB EXPIRATION DATE

We believe the public interest will be better served by not printing an expiration date on the form(s) in this package.

Printing the expiration date on the form will result in increased costs because of the need to replace inventories that become obsolete by passage of the expiration date each time OMB approval is renewed. Without printing the expiration date, supplies of the form could continue to be used.

The time period during which the current edition of the form(s) in this package will continue to be usable cannot be predicted. It could easily span several cycles of review and OMB clearance renewal. In addition, usage fluctuates unpredictably. This makes it necessary to maintain a substantial inventory of forms in the supply line at all times. This includes supplies owned by both the Government and the public. Reprinting of the form cannot be reliably scheduled to coincide with an OMB approval expiration date. This form may be privately printed by users at their own expense. Some businesses print complex and expensive marginally punched continuous versions, their expense, for use in their computers. The form may be printed by commercial printers and stocked for sale. In such cases, printing the expiration date on the form could result in extra costs to the users.

Not printing the expiration date on the form(s) will also avoid confusion among taxpayers who may have identical forms with different expiration dates in their possession.

For the above reasons we request authorization to omit printing the expiration date on the form(s) in this package.