

SUPPORTING STATEMENT
(TD 9036)
OMB # 1545-1757

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

In general, under these regulations, the IRS is permitted to authorize agencies with access to returns and return information under section 6103 of the Internal Revenue Code to redisclose returns and return information, based on a written request and with the Commissioner's approval, to any authorized recipient set forth in Code section 6103, subject to the same conditions and restrictions, and for the same purposes, as if the recipient had received the information from the IRS directly.

2. USE OF DATA

This information will be used by the IRS to determine what agencies should be authorized to make disclosures of returns and return information and to enable the IRS to fulfill its reporting requirements regarding disclosures.

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

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

In response to the **Federal Register Notice** dated **March 14, 2014 (79 FR 14598)**, we received no comments during the comment period regarding TD 9036.

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

Section 6103 of the Code provides that returns and return information are confidential and cannot be disclosed except as authorized by the Code. Most provisions of the Code authorizing the disclosure of returns and return information provide that the Secretary of the Treasury or his delegate will make the disclosures. Treasury Order 150-10 delegates the authority to administer the Code to the Commissioner of Internal Revenue. Internal Revenue Service Delegation Order 156 provides for delegation of disclosure authority to the appropriate function within the Service. However there are situations where it is more efficient for returns and return information in the possession of another authorized agency recipient to be disclosed by such agency, and not the IRS, to another statutorily authorized recipient. Under regulation 301.6103(p)(2)(B)-1, the IRS must receive a written request seeking authorization for another agency to make the disclosure of returns or return information. Agencies authorized by the IRS to disclose returns and return information in accordance with the authority in section 6103 must keep records of disclosures made to be provided to the IRS so the IRS can comply with its recordkeeping and reporting requirements under Code section 6103(p)(3). We estimate approximately 5 Federal agencies and potentially 11 state and local agencies will make a written request for disclosure of returns and return information by an agency other than the IRS. The burden related to each request is approximately one hour (which includes all of the requirements mentioned above). Since the Paperwork Reduction Act applies only to the burden to state and local agencies, the total burden for this collection of information is 11 hours (1 hour x 11 requests = 11 hours).

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 **March 14, 2014 (79 FR 14598)**, 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

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