

Supporting Statement
Treasury Inspector General for Tax Administration (TIGTA)
Generic Request
OMB No. 1505-0217

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

The Treasury Inspector General for Tax Administration (TIGTA) organization was established in January 1999, in accordance with the Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 to provide independent oversight of IRS activities.

The TIGTA's Office of Audit's mission is to provide independent oversight of IRS activities. Through its audit programs TIGTA promotes efficiency and effectiveness in the administration of internal revenue laws, including the prevention and detection of fraud, waste, and abuse affecting tax administration.

To accomplish this, TIGTA Office of Audit at times finds it necessary to contact a limited number of taxpayers (including businesses) for various reasons, for example:

- To survey or contact taxpayers on issues such as customer service, for example, to determine the quality of service at IRS walk-in sites called TACs, telephones, during examinations (IRS audits of taxpayer tax returns).
- To survey or contact taxpayers to determine why certain eligible taxpayers did or did not take certain actions, for example, why taxpayers who qualified did not take certain tax deduction or tax credit.
- To survey or contact taxpayers to determine the accuracy of the IRS records, by confirming information contained in an IRS system of records matches the information provided by the taxpayer (such as address, salary, amount of tax paid in a given year, etc.)

2. USE OF DATA

Information obtained through the taxpayer contacts will be used for planning audits or during audits for program oversight.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

TIGTA will utilize electronic means when feasible to reduce burden to taxpayers and/or the government.

4. EFFORT TO IDENTIFY DUPLICATION

TIGTA audits to ensure no other collections gathering the same or similar information.

5. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES

The survey may include/impact small businesses or other small entities if they are the focus of the audit.

6. CONSEQUENCE TO FEDERAL PROGRAM OR POLICY ACTIVITIES IF COLLECTION IS NOT CONDUCTED

If the collections of data are not conducted, it could preclude the TIGTA from providing insight on activities and actions that could be taken to better educate or serve taxpayers, or determine if the IRS is efficiently and effectively administering the tax laws.

7. SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTANT WITH OMB GUIDELINES

- *Requiring respondents to report information to the agency more often than quarterly.*
Respondents will not be asked to report information to TIGTA but once per data collection.
- *Requiring respondents to prepare a written response to a collection of information in fewer than 30 days after the receipt of it.*
Respondents will not be asked to prepare a written response to a collection of information in fewer than 30 days after receipt of it.
- *Requiring respondents to submit more than an original and two copies of any documents.*
Respondents will not be asked to submit any documents unless the taxpayer's records do not match IRS records.
- *Requiring respondents to retain records, other than health, medical, government contract, grant-in-aid, or tax records, for more than three years.*
Respondents will not be required to retain records other than their tax records.
- *In connection with a statistical survey, that is not designed to produce valid and reliable results that can be generalized to the universe of study.*
The TIGTA will not project results to the universe of study unless we use a statistical survey designed to produce valid and reliable results.
- *Requiring the use of statistical data classification that has not been reviewed and approved by OMB.*
The TIGTA will not require the use of a statistical data classification that has not been reviewed and approved by OMB.

- *That includes a pledge of confidentiality that is not supported by authority established in statute or regulation, that is not supported by disclosure and data security policies that are consistent with the pledge, or which unnecessarily impedes sharing of data with other agencies for compatible confidential use.*

Tax returns and return information are confidential, as required by the Internal Revenue Code Section 6103. TIGTA will not include a pledge of confidentiality that is not supported by authority established in statute or regulation, that is not supported by disclosure and data security policies that are consistent with the pledge, or which unnecessarily impedes the sharing of data with other agencies for compatible confidential use.

- *Requiring respondents to submit proprietary trade secrets, or other confidential information unless the agency can demonstrate that it has instituted procedures to protect the information's confidentiality to the extent permitted by law.*

Respondents will not be required to submit proprietary trade secrets or other confidential information.

8. CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS

All collection activities and supporting documents will be subjected to TIGTA's normal quality review process – the same quality review process required by generally accepted government auditing standards and the Government Accountability Office.

A 60-day notice was published in the Federal Register soliciting public comments on the activities covering under this generic information collection request on February 24, 2015, at 80 FR 9852; no comments were received.

9. EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS

Respondents and contacts will not be provided with payments, gifts, or remuneration.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

Assurance of confidentiality will be communicated to the taxpayer and/or contact in compliance with the Privacy Act and Paperwork Reduction Act Notice.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

All information or data obtained will pertain only to the taxpayers' account information and experiences with the IRS.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

The estimated burden will depend on the data collection activity. We estimate that the maximum burden required for all surveys under this clearance for a three-year period will not exceed 2,500 hours.

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

There will be no cost to respondents or recordkeepers resulting from the collection of information. Expenditures for capital or start-up costs of operation, maintenance, and purchase of services to provide information will not be required.

14. ESTIMATED ANNULIED COSTS TO THE FEDERAL GOVERNMENT

The costs will depend on the data collection activity.

15. REASONS FOR PROGRAM CHANGES OR ADJUSTMENTS

This submission is being made as an extension to renew a previously approved information collection without change.

16. PLANS FOR TABULATION STATISTICAL ANALYSIS AND PUBLICATION

The collection of information will occur throughout three fiscal years – Fiscal Years 2015-2017.

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

The display of the expiration date on collection instruments may cause confusion with the respondent on the due date of a specific collection, especially if there are several IC occurring under the generic a one time.

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT ON OMB FORM 83-I

There are no exceptions to the certification statement in item 19 of Form 83-I.