

SUPPORTING STATEMENT
OMB# 1545-2144
FORM 13997 (Validating Your TIN)

27360. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Under the provisions of Internal Revenue Code Section (IRC §) 6039E, Information Concerning Resident Status, individuals are required to provide certain information (see IRC § 6039E(b)) with their application for a U.S. passport or with their application for permanent U.S. residence. When such information is not provided, a \$500 penalty may be imposed unless the individual can establish reasonable cause for failing to comply. The U.S. Department of State provides the IRS with passport applicants who do not provide their social security number (SSN) or valid tax identification number (TIN) with their passport application. The purpose of this form, and the necessity to collect information, is to obtain a valid SSN, TIN, a written statement of reasonable cause, or an explanation from the individual as to why they don't have a SSN or TIN.

27361. USE OF DATA

This form will be an attachment to Letter 4318 which informs the individual about the IRC provisions, the penalty, and to request them to complete this form and return it to the IRS. The IRS will review the information submitted by the individual, verify any SSN or TIN provided by the individual, and make a determination as to whether or not a penalty should be asserted based on the information and explanations provided by the individual.

27362. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

This form cannot be filed electronically as a signature is required.

27363. EFFORTS TO IDENTIFY DUPLICATION

We have attempted to eliminate duplication within the agency wherever possible.

27364. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES

There are no small entities affected by this collection.

6. CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES

Consequences of less frequent collection on federal programs or policy could result in individuals not providing complete and accurate information; not providing a valid tax Identification number could result in the denial of a passport. Also, unnecessary tax penalties and interests could be imposed on individual's accounts.

7. SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH GUIDELINES IN 5 CFR 1320.5(d)(2)

There are no special circumstances requiring data collection to be inconsistent with Guidelines in 5 CFR 1320.5(d)(2).

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 13997.

In response to the *Federal Register* notice dated May 04, 2015 (80 FR 25360), we received no comments during the comment period regarding Form 13997.

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

No payment or gift has been provided to any respondents.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

There is no assurance of confidentiality provided to respondents.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the "Information Return Master file (IRMF)" and a Privacy Act System of Records notice (SORN) has been issued for these systems under IRS 22.061 - Information Return Masterfile; IRS 24.030 - Customer Account Data Engine (CADE) Individual Master File; IRS 34.037 - IRS Audit Trail and Security Records System. The Internal Revenue Service PIA's can be found at <https://www.irs.gov/uac/Privacy-Impact-Assessments-PIA>.

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:

Form 13997	<u>Number of Responses</u>	<u>Time per Response</u>	<u>Total Hours</u>
	2,000	1 hour	2,000

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

There are no capital/start-up or ongoing operation/maintenance costs associated with this information collection.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

The primary cost to the government consists of the cost of printing Form 13997. However, total cost should be minimal as this form should be considered a specialized attachment to Letter 4318. It is anticipated that such form will only be used by one or two centralized locations within the IRS. Therefore, there is no need for massive printing or widespread distribution. Further, we estimate that an inventory of 1,000 forms should be printed to be used as an attachment stuffer to Letter 4318. Additional forms can be downloaded from the Electronic Publishing Forms Repository.

15. REASONS FOR CHANGE IN BURDEN

This submission is being made to reinstate this information collection. There is no change in the paperwork burden previously approved by OMB.

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

There are no plans for tabulation, statistical analysis and publication.

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

See attachment.

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT

There are no exceptions to the certification statement.

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 obsoleted 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, at 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.