

SUPPORTING STATEMENT
Request for Prompt Assessment Under
Internal Revenue Code Section 6501(d)
Form 4810
1545-0430

CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Fiduciaries representing a dissolving corporation or a decedent's estate may request a prompt assessment of tax, as provided by section 6501(d) of the Internal Revenue Code.

USE OF DATA

This form is used to help locate the return and expedite the processing of the taxpayer's request. The information provided by this document is required to meet the criteria for the 18-month statutory period, as described below.

Section 26 USC 601 (d) states that: "The tax shall be assessed, (within 18 months after written request therefor (filed after the return is made and filed in such manner and such form as may be prescribed by regulations of the Secretary) by the executor, administrator, or other fiduciary representing the estate of such decedent, or by the corporation, but not after the expiration of 3 years after the return was filed. This is the case, except as otherwise provided in subsection (c), (e), or (f), in the case of any tax (other than the tax imposed by chapter 11 of subtitle B, relating to estate taxes) for which return is required in the case of a decedent, or by his estate during the period of administration, or by a corporation and any proceeding in court without assessment for the collection of such tax shall be begun".

In addition, the subsection shall not apply in the case of a corporation unless—

(1)

- (A) such written request notifies the Secretary that the corporation contemplates dissolution at or before the expiration of such 18-month period,
- (B) the dissolution is in good faith begun before the expiration of such 18-month period, and
- (C) the dissolution is completed;

(2)

- (A) such written request notifies the Secretary that a

dissolution has in good faith been begun, and
(B) the dissolution is completed; or
(3) a dissolution has been completed at the time such
written request is made

. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

Form 4810 cannot be filed electronically, since its relatively low volume does not justify the cost electronic enabling.

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

There are no small entities affected by this collection.

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

Fiduciaries representing a dissolving corporation or a decedent's estate may request a prompt assessment of tax, as provided by section 6501(d) of the Internal Revenue Code.

This form is used to help locate the return and expedite the processing of the taxpayer's request. The information provided by this document is required to meet the criteria for the special 18-month statutory period.

Taxpayers have the right to expect the tax system to consider acts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely as stated in the Taxpayer Bill of Rights.

Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if the IRS has not resolved their tax issues properly and timely through its normal channels. Less frequent collection would affect the timeliness of assessment, which would affect not only the taxpayer negatively, but the Internal Revenue Service and Taxpayer Advocate Service having to invest additional time and resources in the resolution.

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 4810.

In response to the Federal Register notice dated May 6, 2015 (80 FR 26144) we received no comments during the comment period regarding Form 4810.

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

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 Internal Revenue Service PIA's can be found at <http://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 estimation is as follows:

Number of Responses:	4,000
Time per Response:	6.2
Total Hours:	24,800

The regulation 301.6501(d)-1 imposes no additional burden. Please continue to assign OMB number 1545-0430 to this regulation.

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 May 6, 2015 (80 FR 26441), 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 cost 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

After consultation with various functions within the Service, we have determined that the cost of developing, printing, processing, distribution and overhead for Form 4810 is \$2,900.

15. REASONS FOR CHANGE IN BURDEN

There are no changes to the total burden at this time. We are making this submission to renew the OMB approval.

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 below.

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

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.

We are requesting OMB approval for continued use of the prior version of the form(s) in this clearance package, so that late filers will have the previous versions available to them in future years.