

Supporting Statement
(Form 4136)
1545-0162

31072. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Section 34 of the Internal Revenue code allows a refundable credit for excise tax paid on gallons of gasoline and other fuels used for nontaxable uses. Sections 6420, 6421, and 6427 prescribe the time for filing the claim for refund or credit. Form 4136 sets forth the fuel categories and rates that are used in figuring the credit.

31073. USE OF DATA

The information supplied on Form 4136 is used by the IRS to determine the accuracy of the credit claimed.

31074. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

We are currently offering electronic filing on Form 4136.

31075. EFFORTS TO IDENTIFY DUPLICATION

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

31076. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES

There are no small entities affected by this collection.

31077. CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES

If the IRS did not collect this information, the taxpayer would not have the means to calculate the correct refundable credit for excise tax paid on gallons of gasoline and other fuels used for nontaxable uses. This would impact their tax liability and the revenue needed to support the Federal government.

31078. 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).

31079. 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 January 14, 2016 (81 FR 1999), we received no comments during the comment period regarding Form 4136.

31080. 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 PIAs 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

	<u>Number of Responses</u>	<u>Time per Response</u>	<u>Total Hours</u>
Form 4136	1,219,173	.49	597,395
4136 (Line 1)	210,146	1.70	357,249
4136 (Line 2)	2,686	1.70	4,567
4136 (Line 3)	25,375	2.67	67,752
4136 (Line 4)	718,479	3.65	2,622,449

4136 (Line 5)	14,217	2.63	37,391
4136 (Line 6)	8,065	1.46	11,775
4136 (Line 7)	239,493	1.70	407,139
4136 (Line 8)	431	3.65	1,574
4136 (Line 9)	277	1.22	338
4136 (Line 10)	143	2.31	331
4136 (Line 11)	2,000	5.83	11,660
4136 (Line 12)	233	4.62	1,077
4136 (Line 13)	433	1.70	737
4136 (Line 14)	467	.97	453
4136 (Line 15)	200	.73	146
4136 (Line 16)	33	1.18	39
4136 (Line 17)	7	0.49	4
Total	<u>2,441,858</u>		<u>4,122,076</u>

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

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

There is no estimated cost burden to respondents.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

The primary cost to the government consists of the cost of printing this form. We estimate that the cost of printing Form 4136 is \$2,794.

15. REASONS FOR CHANGE IN BURDEN

There is no change to the paperwork burden previously reported to OMB. However, we are requesting a correction made to the total burden due to a transposition of numbers. This will appear as a burden increase of 9 hours. From 4,122,067 hours to 4,122,076 hours of burden. 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 attachment.

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

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 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.