

**Supporting Statement**  
(Forms 8282, 8283, 8283-V)  
OMB # 1545-0908

**1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

Section 170(a)(1) and Regulations section 1.170A-13 (c) require any individual, closely held corporation, or personal service corporation claiming a deduction under section 170 for a noncash contribution in excess of \$5,000 to (1) obtain a qualified appraisal of the property, (2) attach an appraisal summary to the donor's return, and (3) include on the return such additional information as set forth in the regulations. The Pension Protection Act of 2006 (PL 109-280) provides in section 1213(c) of the Act that taxpayers claiming a deduction for a qualified conservation contribution with respect to the exterior of a building located in a registered historic district in excess of \$10,000, must pay a fee to the United States Treasury or the deduction is not allowed.

Form 8283 is used by donors to provide the appraisal summary and other required information.

- Section A has information on the contribution of property when taxpayers claim more than \$500 in total non-cash contributions. Regulations section 1.170A-13(b)(1) prescribes the information that the donor must provide.
- Section B of Form 8283 is for information on contributions of property valued in excess of \$5,000 for any one item or group of items. The donee organization must certify that a donation has been made. Summary information from an appraisal, and the qualifications of the appraiser, must also be included. Section 1.170A-13(c) requires this information.

Section 6050L requires donee organizations to file an information return with the IRS if they dispose of the property received within two years; Form 8282 is used for this purpose.

The Form 8283-V is used by the taxpayer to send along with the \$500 filing fee that is required if a taxpayer claims a deduction of more than \$10,000 for a charitable contribution of an easement on the exterior of a building in a registered historic district.

**2. USE OF DATA**

The IRS uses the information on Forms 8282, 8283, and 8283-V to assist in verifying that the taxpayer is claiming the correct amount as a charitable contribution deduction.

**3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN**

We are currently offering electronic filing on Forms 8282, 8283, and 8283-V.

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**

If the IRS did not collect this information, the IRS would not be able to assist in verifying that the taxpayer is claiming the correct amount as a charitable contribution deduction.

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 taxpayers attending to make comments regarding Forms 8282, 8283, and 8283-V.

In response to the Federal Register notice dated September 1, 2016 (81 FR 60410), we received no comments during the comment period regarding Forms 8282 and 8283.

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 “Individual Master File (IMF)” system and a Privacy Act System of Records notice (SORN) has been issued for this system under:

IRS 24.030 - CADE Individual Master File

IRS 34.037 - IRS Audit Trail and Security Records System

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 8282	1,000	9.40	9,400
Form 8283	3,143,666	2.48	7,796,292
Form 8283-V	<u>500</u>	0.81	<u>405</u>
Total	3,145,166		7,806,097

Individual reporting is covered under OMB No. 1545-0074.

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

The following regulations provide the legal justification behind the creation of these forms. Please continue to assign OMB number 1545-0908 to these regulations.

- 1.170A-13
- 1.6011-1
- 1.6050L

**13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS**

There is no start-up cost associated with this collection.

**14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT**

The primary cost to the government consists of the cost of printing these forms. We estimate that the cost of printing the forms is \$181,026.

**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**

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

**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 forms 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. EXCEPTION TO THE CERTIFICATION STATEMENT**

There are no exceptions to the certification statement for this collection.

**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.