

**SUPPORTING STATEMENT**  
**Handbook for Authorized IRS e-file Providers**  
**Publication 1345**  
**1545-1708**

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Section 1.6012-5 of the Income Tax Regulations provides that the Commissioner may authorize the use, at the option of a person required to make a return, of a composite return in lieu of any form specified in 26 CFR Part 1 (Income Tax), subject to the conditions, limitations, and special rules governing the preparation, execution, filing, and correction thereof as the Commissioner may deem appropriate. Pursuant to this regulation, the Commissioner has authorized taxpayers to electronically file Form 1040 and Form 1040A, U.S. Individual Income Tax Return, and Form 1040EZ, Income Tax Return for Single and Joint Filers With No Dependents, through the electronic filing of tax returns. This publication informs those who participate in IRS *e-file* for Individual Income Tax Returns of their obligations to the Internal Revenue Service, taxpayers, and other participants. The collections of information are in chapters 3, 4 and 5, and are required to retain the benefit of participating in IRS e-file. The likely respondents are business or other for-profit institutions.

2. USE OF DATA

Taxpayers will use certain information to aid them in the electronically filing their individual income tax returns. Other information will be used by the Internal Revenue Service (IRS) to ensure that

taxpayers receive accurate and essential information regarding the filing of their returns through IRS *e-file* and to identify the persons involved in the filing of electronic returns through IRS *e-file*.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

IRS publication, regulations, notices and letters are to be electronically enabled on an as practicable basis in accordance with the IRS Reform and Restructuring Act of 1998.

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

The IRS keeps Authorized IRS e-file Providers informed of operational issues. The IRS also provides information about IRS small business and self-employed outreach products and programs via e-mail.

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

The IRS uses this information to ensure that taxpayers receive accurate and essential information regarding the filing of their electronic returns and to identify the persons involved in the filing of electronic returns. Not receiving accurate and essential information regarding returns could have numerous consequences to include erroneous

refunds negatively affecting the revenue needed to support the Federal government. By not collecting this information, the IRS would have to spend more taxpayer assistance resources to collect this data through other means. This will compromise the Agency's ability to enforce tax compliance. Tax compliance is a vital part of the government's ability to meet its' mission and serve the public.

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

Publication 1345 includes information that was previously contained in Revenue Procedure 98-51, which was published in the Internal Revenue Bulletin on September 21, 1998 (Revenue Procedure 98-51, 1998-38 I.R.B. 20) and Revenue Procedure 98-50, which was published in the Internal Revenue Bulletin on September 21, 1998 (Revenue Procedure 98-50, 1998-38 I.R.B. 8). Revenue Procedure 98-50 was approved by OMB under 1545-1512 and Revenue Procedure 98-51 was approved by OMB under 1545-1513. Revenue Procedures 98-50 and 98-51 have been superseded by Revenue Procedure 2000-31, which was published in the Internal Revenue Bulletin on July 31, 2000 (Revenue Procedure 2000-31, 2000-31 I.R.B. 146) but the collections of

information have been modified and are now contained in Publication 1345.

In response to the *Federal Register* Notice dated September 29, 2016 (81 F.R. 67058), we received no comments during the comment period regarding Publication 1345.

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 return information are confidential as required by 26 USC 6103.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

No Personally Identifiable Information (PII) is being collected.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

<u>Number of Responses</u>	<u>Annual Total Annual Burden Hours</u>
Publication 1345 6,023,762 hours.	129,655,713

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

There is no start-up cost burden to

respondents.

14. ESTIMATED ANNUALIZED COSTS TO THE FEDERAL GOVERNMENT

There are no printing costs to the federal government as the publication is available in PDF only for download.

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 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, 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.

#### 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.

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