

**SUPPORTING STATEMENT  
Internal Revenue Service**

**Notice 2013-39  
Temporary Shelter for Individuals Displaced by Severe Storms and Tornadoes in Oklahoma and  
Notice 2013-40  
Low-Income Housing Credit Disaster Relief for Oklahoma Severe Storms and Tornadoes**

**OMB No. 1545-2244**

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Notices 2013-39 and Notice 2013-40 provide guidance to the Oklahoma Housing Finance Agency regarding the suspension of certain income limitation requirements under Internal Revenue Code § 42 for certain low-income housing tax credit properties as a result of the devastation caused by severe storms and tornadoes Oklahoma.

2. USE OF DATA

This information will be used to enable the Internal Revenue Service (IRS) and the Oklahoma Housing Finance Agency to verify whether displaced individuals warrant temporary housing in vacant low-income housing credit projects in accordance with existing requirements under Internal Revenue Code § 42.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

Because Notice 2013-39 and Notice 2013-40 provides guidance on suspending income limitation requirements there are no reporting requirements associated with the notices, therefore, electronic filing is not possible. 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

The information obtained thorough this collection is unique and is not already available for use or adaptation from another source.

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

The collection of information requirement will not have a significant economic impact on a substantial number of small entities

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

A less frequent collection will not enable the IRS to determine the eligibility of individuals to qualify for the Temporary Shelter for Individuals Displaced by Severe Storms and Tornadoes in Oklahoma and the Low-Income Housing Credit Disaster Relief for Oklahoma Severe Storms and Tornadoes. The information collection is a requirement in order for the IRS to meet its mission.

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

We received no comments during the comment period in response to the Federal Register Notice (81 FR 94483) dated December 23, 2016.

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

There is no personally identifiable information (PII) available for this collection.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

Certifications and recordkeeping requirements enable the Internal Revenue Service and the Oklahoma Housing Finance Agency are able to verify whether displaced individuals warrant temporary housing in vacant low-income housing credit projects in accordance with existing requirements under Internal Revenue Code § 42.

Notice	Description	# of Respondants	# Responses per Respondant	Annual Responses	Hours per Response	Total Burden
2013-39	Temporary Shelter for Individuals Displaced by Severe Storms and Tornadoes in Oklahoma	50	1	50	.5	25
2013-40	Low-Income Housing Credit Disaster Relief for Oklahoma Severe Storms and Tornadoes	1200	1	1,200	.25	300

Totals				1,250		325
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In addition to any information and certifications required from operators of Projects under §142(d)(7), issuers must maintain and certify certain information concerning each displaced individual temporarily housed in the Project as prescribed under the notices. In addition, the Issuer must keep accurate records of its approval of the Project's use for displaced individuals and the approved Temporary Housing Period and the dates during which displaced individuals occupied units in the Projects. The recordkeeping described under this paragraph must be included as part of the books and records of the Issuer and also must be maintained in a manner that is consistent with any compliance monitoring process imposed by § 142(d).

The last day of the Temporary Housing Period was May 31, 2014. This date falls within an open year (a tax year for which the statute of limitations has not yet expired). The project managers have a requirement to maintain the records, previously generated, to fulfill the record keeping requirement for the 2014 tax year which, filed by the due date would be April 16, 2018.

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

To ensure more accuracy and consistency across its information collections, IRS is currently in the process of revising the methodology it uses to estimate burden and costs. Once this methodology is complete, IRS will update this information collection to reflect a more precise estimate of burden and costs.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

To ensure more accuracy and consistency across its information collections, IRS is currently in the process of revising the methodology it uses to estimate burden and costs. Once this methodology is complete, IRS will update this information collection to reflect a more precise estimate of burden and costs.

15. REASONS FOR CHANGE IN BURDEN

There are no changes in burden at this time. We are making this submission to renew the OMB approval. The collection of information will be required for record keeping requirements for the 2014 tax year which, filed by the due date would be April 16, 2018. We are abbreviating the information collection request period in order coincide with the finality of the requirements for the 2014 tax year.

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.

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.

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.