

SUPPORTING STATEMENT
Internal Revenue Service

Form 8453-R Declaration and Signature for Electronic Filing of Forms 8947 and 8963
OMB # 1545-2253

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

This form was established under Section 9010 of the Patient Protection and Affordable Care Act (PPACA), Public Law No. 111-148 (124 Stat. 119 (2010)), as amended by section 10905 of PPACA, and as further amended by section 1406 of the Health Care and Education Reconciliation Act of 2010, Public Law 111-152 (124 Stat. 1029 (2010)), which requires any covered entity engaged in the business of providing health insurance related to United States health risks must annually report its net premiums. The purpose of the form is to authenticate the electronic filing of Form 8947, Report of Branded Prescription Drug Information and Form 8963, Report of Health Insurance Provider Information.

2. USE OF DATA

The IRS will use Form 8453-R to authenticate the electronic filing of Forms 8947 and 8963. Form 8453 contains the requirements of the declaration and signature for the electronic Forms 8947 and 8963.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

We intend to offer electronic filing of Form 8453-R.

4. EFFORTS TO IDENTIFY DUPLICATION

The information obtained through 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

If the Internal Revenue Service (IRS) did not collect this information, the IRS will not be able to authenticate the electronic filing of Forms 8947 and 8963 and would not be able 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

In response to the Federal Register notice dated November 21, 2016 (81 FR 83332), we received no comments during the comment period regarding Form 8453-R.

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

No personally identifiable information (PII) is collected.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

| Authority | Description | # of Respondants | # Responses per Respondant | Annual Responses | Hours per Response | Total Burden |
|--------------------|--|------------------|----------------------------|------------------|--------------------|--------------|
| Public Law 111-152 | Form 8453-R Declaration and Signature for Electronic Filing of Forms 8947 and 8963 | 2,550 | 1 | 2,550 | 1.62 | 4,131 |

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

There are no start-up costs associated with this collection.

14. ANNUALIZED COST TO THE FEDERAL GOVERNMENT

The annualized costs to the federal government is \$150 for printing the form.

15. REASONS FOR CHANGE IN BURDEN

There is no change to 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 would cause confusion by leading taxpayers to believe that the form sunsets as of the expiration date. Taxpayers may not be aware that the IRS intends to request renewal of the OMB approval and obtain a new expiration date

before the old one expires.

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT

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