

## 1SUPPORTING STATEMENT

Internal Revenue Service  
Chief Counsel-Application Honors/Summer  
Form 6524  
OMB Control Number 1545-0796

### 1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

The Chief Counsel Application Honors/Summer Form has been in use for 20 years and provides a wealth of information that is not available on a resume or optional form OF-306 (Declaration for Federal Employment). The form provides the agency with the data we deem critical for evaluating an applicant's qualifications for employment as an attorney. E.g., LSAT (Law School Admission Test) score, bar admission status, type of work preference. The legal authority to collect this information is found in 26 USC 7801-Authority of Department of the Treasury.

### 2. USE OF DATA

This form is used as a screening device to evaluate prospective applicants and is completed before form OF-306 is required. Since we hire on the average approximately 60 attorneys yearly, only a small percentage of the 1,000 respondents to this form have to later fill out an OF-306, and thus any possible duplication of information is kept to a minimum.

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

This form is available electronically (fillable/file-able).

### 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

The form provides the agency with the data we deem critical for evaluating an applicant's qualifications for employment as an attorney. If this information was not collected the agency would risk not hiring the most qualified applicants for the position. The consequences of could result in significant costs to the government, lost revenue,

disruption and decreased work production, and potential negative affects to the public and stakeholders.

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 Internal Revenue Service (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 attending to make comments regarding Form 6524.

We received no comments during the comment period in response to the *Federal Register* notice dated January 25, 2017 (82 FR 8486).

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, recruiting, examining, and placement records and security, background, and character investigation files are confidential as required by 5 U.S.C. 552a (k) (5).

11. JUSTIFICATION OF SENSITIVE QUESTIONS

In accordance with the Privacy Act of 1974, Treasury has published its complete Privacy Act systems of records notices, which include all maintained records systems as of January 2, 2014; six systems have been amended, altered, or added since April 20, 2010, when the complete notices were last published. See 79 F.R. 209-261 and 79 F.R. 183-206, which was published on January 2, 2014.

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-- Customer Account Data Engine Individual Master File, formerly Individual Master File,

and IRS 34.037--IRS Audit Trail and Security Records System. The Internal Revenue Service PIAs can be found at

<https://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

Authority	Description	Number of Respondents	Number of Responses per Respondent	Annual Responses	Hours per Response	Total Burden
26 USC 7801	Chief Counsel Application	1,000	1	1,000	.30	300
Totals		1,000				300

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

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

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

There is no annualized cost to the federal government as the form is no longer being printed and is only available online (irs.gov).

15. REASONS FOR CHANGE IN BURDEN

The agency has updated the number of respondents and responses based on the most recent data on the number of applicants. There has been a reduction in hiring law students and attorneys yearly. This change results in a decrease of 2,000 responses (3,000 to 1,000), which results in overall annual burden decrease of 600 hours (900 to 300 hours).

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 in this package.

Printing the expiration date on the form will result in increased costs because of the need

to replace inventories that become obsoleted 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 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 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.