

SUPPORTING STATEMENT
Internal Revenue Service
Notice 2010-30/Notice 2012-41

Extension of Relief and Procedures under Notice 2010-30 and Notice 2011-16 for Spouses of U.S. Servicemembers who are working in or claiming residence or domicile in a U.S. Territory Under the Military Spouses Residency Relief Act

OMB # 1545-2169

1. CIRCUMSTANCES NECESSITATING COLLECTING OF INFORMATION

The Military Spouses Residency Relief Act (“MSRRA”) was signed into law on November 11, 2009 (Public Law 111-97). MSRRA applies to tax year 2009 and subsequent tax years. MSRRA extends certain protections provided to servicemembers under the Servicemembers Civil Relief Act to the servicemembers’ spouses (“civilian spouses”). Under MSRRA, a civilian spouse may maintain a residence or domicile (“tax residence”) other than where he or she is physically present for tax purposes while accompanying the servicemember spouse to a military duty station. Additionally, the civilian spouse may not be required to pay taxes on income from services derived from sources in a jurisdiction outside his or her chosen tax residence under MSRRA.

This notice provides guidance to taxpayers who claim the benefits of the tax provisions under MSRRA for tax year 2009 and subsequent tax years. The notice provides civilian spouses working in a U.S. territory but claiming a tax residence in one of the 50 States or the District of Columbia (“U.S. mainland”) under MSRRA with an extension of time for paying the tax due the Internal Revenue Service (“IRS”) (Internal Revenue Code § 6161). Additionally, this notice provides civilian spouses working on the U.S. mainland but claiming a tax residence in a U.S. territory under MSRRA with guidance on filing claims for refund of federal income taxes that their employers withheld and remitted to the IRS or estimated tax payments the taxpayers paid to the IRS.

Notice 2010-30 is modified by Notice 2012-41. On June 07, 2012, the Treasury Department and the IRS published Notice 2012-41, which extended the relief and procedures announced in Notice 2010-30 to the subsequent taxable years. This notice further extends the relief set forth in Notice 2010-30 for civilian spouses described in the prior paragraph to taxable years beginning after November 11, 2010 and subsequent calendar years, and provides that such civilian spouses should follow the applicable procedures described in Notice 2010-30.

2. USE OF DATA

The collection of information relates to the notice’s requirement that civilian spouses seeking the relief provided in the notice attach a signed declaration to their federal income tax returns stating that they are eligible for the benefits provided under MSRRA. This information will be used to verify a civilian spouse’s eligibility for MSRRA benefits.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

We have no plans to provide electronic filing because it is not practicable for the collection of information in this notice. This notice requires taxpayers seeking the relief provided by the notice to

attach a signed declaration to their federal income tax returns stating that they are eligible for the benefits provided by MSRRA. Such a declaration cannot be included with a federal income tax return under the current electronic filing system.

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) collected this information less frequently, the IRS would not be able to verify a civilian spouse's eligibility for Military Spouses Residency Relief Act ("MSRRA") benefits and would be unable 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 January 27, 2017 (82 FR 8653), we received no comments during the comment period regarding this notice.

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 return information and tax returns are confidential as required by 26 U.S.C. 6103.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

No personally identifiable information (PII) is collected.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

The collections of information in this notice are in Part III(A)(1)(b) and III(B)(1)(a). This information will be used to verify a taxpayer's eligibility for the benefits provided under the tax provisions of MSRRA. The collection of information is required to obtain a benefit. The likely respondents are individuals.

Authority	Description	Number of Respondents	Number of Responses per Respondent	Annual Responses	Hours per Response	Total Burden
Notice 2010-30 Part III(A) (1)(b) Part III(B)(1) (a)	Military Spouses Residency Relief Act	6,200	1	6,200	1	6,200
Totals		6,200				6,200

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 are no known annualized costs to the federal government.

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 this notice sunsets 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. EXCEPTIONS 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.