

SUPPORTING STATEMENT  
Internal Revenue Service  
OMB Control Number 1545-1746

Form 13094, Recommendation for Juvenile Employment with the Internal Revenue Service

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

The Form 13094 "Recommendation for Juvenile Employment with the Internal Revenue Service," is used by 7 Employment Offices as Delegated Examining Units (DEUs) in accordance with Code of Federal Regulation, Title 5, and Part 736.102. IRS uses these DEUs as a mechanism to screen out questionable applicants when considering juveniles for employment. This position is one of public trust that requires receiving taxpayer returns, correspondence and documents, sorting envelopes, removing taxpayer remittances, routing returns and documents with remittance for processing.

2. USE OF DATA

The data collected on the form provides recruiting personnel uniform processes and a mechanism to screen out questionable applicants when considering juveniles for employment in remittance and submission processing jobs.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

The form is available electronically, but is not feasible to electronically file because of the inability to validate electronic signatures. We have no plans at this time to offer electronic filing because of the low volume compared to the cost of electronic enabling. The form is available electronically and is fillable.

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

There is no burden on small businesses or entities by this collection due to the inapplicability of the authorizing statute to this type of entity.

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

Information exchange is necessary to ensure compliance with tax law requirements relating to loans and hardship distributions from section 403(b) plans and sponsors of section 403(b) contracts, administrators, participants, and beneficiaries. It will be used during an audit or

investigation to verify compliance with Section 403 (b) of the Internal Revenue Code. Less frequent collection of information could adversely affect the government's ability 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

Periodic meetings are held between IRS personnel and representatives of local schools when appropriate. During these meetings, there is an opportunity for those attending to make comments on the program for hiring juveniles.

In response to the Federal Register Notice dated March 7, 2017 (82 FR 12906), we received no comments during the comment period regarding Form 13094.

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 sensitive personally identifiable information (PII) is collected on the recommendation form, only basic contact information necessary for the IRS employment office to identify prospective students for IRS employment.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

The burden estimate is as follows:

| Authority           | Description              | # of Respondents | # Responses per Respondent | Annual Responses | Hours per Response | Total Burden |
|---------------------|--------------------------|------------------|----------------------------|------------------|--------------------|--------------|
| Title 5 Section 301 | Departmental Regulations | 2500             | 1                          | 2500             | .083               | 208          |
| Totals              |                          | 2500             |                            |                  |                    | 208          |

Estimates of the annualized cost to respondents for the hour burdens shown are not available at this time.

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As suggested by OMB, our Federal Register notice dated March 7, 2017 (82 FR 12906), requested public comments on estimates of cost burden that are not captured in the estimates of burden hours, i.e., estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information. However, we did not receive any response from taxpayers on this subject. As a result, estimates of the cost burdens are not available at this time.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

The primary cost to the government consists of the cost of printing Form 13094. We estimate that the cost of printing the form is \$1,500.

15. REASONS FOR CHANGE IN BURDEN

There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

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, 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 ON OMB FORM 83-I

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.