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SUPPORTING STATEMENT
Internal Revenue Service
Form 8655--Reporting Agent Authorization;
Revenue Procedure 2012-32
OMB Control No. 1545-1058

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Internal Revenue Code § 3504 allows specific acts to be performed by Agents on behalf of the taxpayer. Revenue Procedure 2012-32, (which modified and superseded Revenue Procedure 2007-38), provides the requirements for completing and submitting Form 8655, *Reporting Agent Authorization*. The Reporting Agent Authorization allows a taxpayer to designate a Reporting Agent to perform the following acts on behalf of a taxpayer.

(1) Sign and electronically file Form 940, Form 941, and those forms set forth in section 4.01(1) of the revenue procedure.

(2) Sign and file on paper the forms set forth in section 4.02(2).

(3) Make federal tax deposits (FTDs) and other federal tax payments (FTPs) electronically and submit FTD information and FTP information electronically.

(4) Receive duplicate copies of information as described in section 4.02(4).

2. USE OF DATA

The Reporting Agent Authorization is submitted by the reporting agent. A reporting agent is a person or organization preparing and filing electronically the federal tax returns and/or submitting federal tax deposits. The Form 8655 provides the only signature authority for electronically filed returns and deposits. The form also permits the IRS to disclose tax account information and to provide duplicate copies of taxpayer correspondence. The authorization remains in effect until revoked by the taxpayer, the reporting agent or the IRS. The Service will not provide information to the reporting agent without an authorization signed by the taxpayer. Form 8655 standardizes submissions and provides a convenience to the users.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

We have no plans at this time to offer electronic filing because of the low volume compared to the cost of electronic enabling.

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 are no small businesses or entities affected by this collection.

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

A less frequent collection will not enable the IRS to verify that taxpayer authorizes the reporting agent in accordance with the Internal revenue Code § 3504 which would cause an improper disclosure without proper authorization from the taxpayer.

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 the American Bar Association, the National Society of Public Accountants, The American Institute of Certified Public Accountants, the Service Bureau Consortium, 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 8655.

Revenue Procedure 2007-38 was published in the Internal Revenue Bulletin on June 18, 2007 (2007-25 IRB 1442). Revenue Procedure 2012-32 was published on August 20, 2012 (2012-34 I.R.B. 267).

We received no comments during the comment period in response to the *Federal Register* notice dated March 30, 2017 (82 FR 15791), regarding Form 8655 and Rev. Proc. 2012-32.

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

A privacy impact statement (PIA) has been conducted for information collected under this request as part of the "Electronic Federal Payment Posting System, EFPPS" system and a Privacy

Act System of Records notice (SORN) has been issued for this system under Treasury/IRS 22.054 Subsidiary Accounting Files; Treasury/IRS 22.060-Automated Non-Master File (ANMF); Treasury/IRS 22.062-Electronic Filing Records; Treasury/IRS 24.046-Business Master File ((BMF)-Taxpayer Services); Treasury/IRS 24.030-Individual Master File; Treasury/IRS 34.037-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

The burden is as follows:

Based on estimates provided by Service personnel who deal extensively with reporting agent issues, the collection of information burden generated by section 5.05 is estimated to require 12,750 recordkeeping hours per year (estimated 4,250 reporting agents x three hours per year).

Authority	Description	# of Respondents	# Responses per Respondent	Annual Responses	Hours per Response	Total Burden
IRC § 3504	Rev Proc 2012-32	4,250	1	4,250	3	12,750
IRC § 3504	Form 8655	110,000	1	110,000	7.33	806,300
Totals		114,250				819,050

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

There are no capital/start-up or ongoing operation/maintenance cost associated with this information collection.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

The primary cost to the government consists of the cost of printing Form 8655. We estimate that the cost of printing the form is \$500.

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 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.

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.