

**SUPPORTING STATEMENT**  
**Internal Revenue Service**  
**OMB Control Number 1545-1896**  
**(Form 13551 - Application to Participate in the IRS Acceptance Agent Program)**

**1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

The Internal Revenue Service will collect information from individuals or an entity to enable the IRS to determine whether persons qualify as acceptance agent or a certified acceptance agent. The collection of information is required to obtain an acceptance agent agreement. The use of acceptance agents is in accordance with section 301.6109-1(d)(3)(iv) of the Regulations.

**2. USE OF DATA**

The Treasury Regulation 301.6109-1(d)(3)(iv) requires persons wanting to be acceptance agents use Form 13551 to gather information to determine the eligibility of applicants in the Acceptance Agent Program.

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

IRS has considered offering electronic filing in the future however due to the cost of electronic enabling we are not able offer electronic filing at this time.

**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**

A less frequent collection would restrict the Internal Revenue Service from gathering information to determine the eligibility of applicants in the Acceptance Agent Program.

**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, 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 13351.

In response to the Federal Register notice dated June 26, 2017 (82 FR 28941), we received no comments during the comment period regarding Form 13351.

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 assessment (PIA) has been conducted for information collected under this request as part of the "Business Master File (BMF)" system and a Privacy Act System of Records notice (SORN) has been issued for this system under IRS 24.046-Customer Account Data Engine Business Master File. The Internal Revenue Service PIAs can be found at <http://www.treasury.gov/privacy/PIAs/Pages/default.aspx>

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.

The Acceptance Agent applications are submitted to the ITIN Policy Section after Austin e-help Desk employees process and enter the application in the ITIN Real-time System (ITIN RTS). The ITIN Policy Section is responsible for analyzing the applications and determining the final disposition.

The taxpayer's SSN or EIN (not both) is used to identify who is the owner of the business if they

file with an EIN. 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 estimate is as follows:

Authority	Description	# of Respondents	# Responses per Respondent	Annual Responses	Hours per Response	Total Burden
Reg. sec. 301.6109 1(d)(3)(iv)	Form 13551	12,825	1	12,825	.5	6,413
Totals		12,825				6,413

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

**13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS**

To ensure more accuracy and consistency across its information collections, IRS is currently in the process of revising the methodology it uses to estimate burden and costs. Once this methodology is complete, IRS will update this information collection to reflect a more precise estimate of burden and costs.

**14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT**

The primary cost to the government consists of the cost of printing Form 13551. We estimate that the cost of printing the form is \$3,000.

**15. REASONS FOR CHANGE IN BURDEN**

IRS added a "Yes/No" checkbox besides question 15a. We also added question "15b", "Will the Business utilize third-party sources to authenticate documents (i.e. passports) for submissions with W-7?" IRS is also 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 the form sunsets as of the expiration date. Taxpayers are not likely to be aware that the Service intends to request renewal of 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.

**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.