

**OMB Control Number 1545-0967**  
**SUPPORTING STATEMENT**

**Form 8879-F IRS e-file Signature Authorization for Form 1041**  
**Form 8354-FE U.S. Estate or Trust Declaration for an IRS e-file**  
**Return**

**1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

Section 301.6061-1(b) of the Regulations on Procedure and Administration authorizes the Secretary to prescribe in forms, instructions, or other appropriate guidance the method of signing any return, statement, or other document required to be made under any provision of the internal revenue laws or regulations.

Section 1.6012-5 of the Income Tax Regulations provide that the Commissioner may authorize the use, at the option of a person required to make a return, of a composite return in lieu of any form specified in 26 CFR Part 1 (Income Tax), subject to such conditions, limitations, and special rules governing the preparation, execution, filing, and correction thereof as the Commissioner may deem appropriate.

The Internal Revenue Service developed the following forms under Section 301.6061-1(b) and 1.6012-5:

Form 8453-FE is used to authenticate the electronic Form 1041, U.S. Income Tax Return for Estates and Trusts, authorize the electronic filer to transmit via a third-party transmitter, and authorize an electronic fund withdrawal for payment of federal taxes owed.

Form 8879-F provides e-file signature authorization for Form 1041 to foster IRS policy promoting e-filing of returns. The form is necessary to support modernized e-file initiatives. This form will reduce paper processing and handling of forms 1041, schedule K-1 (Form 1041), and related forms and schedules.

**2. USE OF DATA**

Form 8453-FE and 8879-F conveys to the Service the signature of the taxpayer, fiduciary, or/and the preparer when the return is filed on magnetic tape or electronically. The forms include data which is also on the return. The purpose is to provide a linkage between the signatures and the electronic returns, and enables the Service to verify the authenticity of a return by matching the data on the declaration with the

corresponding data on the electronic return. Also, in the event of a dispute, the Service can prove that the data contained on the electronic transmission constituted the return the taxpayer(s) intended to file by this same matching.

The data will be used to verify and affirm the return for the taxpayer's signature. This process would allow CI, Exam, Audit and other employees who have a need for the signature document to have immediate access to the information instead of having to request it and wait for someone to manually search, find, and copy/fax/mail the document to them. With the current PIN registration system, some filers expressed confusion as to who the signer should be. Because of the confusion, a large percentage of the PIN requests received are rejected. By using these forms the Service can offer very specific instructions for who is legally allowed to sign the return thus further reducing filer burden and potential fraud\_

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

Form 8879-F is not filed with the IRS unless requested to do so. The completed Form 8879-F should be retained for 3 years from the return due date or IRS received date, whichever is later. Form 8879-F can be retained electronically in accordance with the recordkeeping guidelines in Rev. Proc. 97-22. Form 8453-FE is required to be filed electronically with the estate's or trust's return.

### **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 will prevent the Service from

verifying the authenticity of a return by matching the data on the declaration with the corresponding data on the electronic return.

**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 this group of forms.

In response to the **Federal Register Notice** dated July 8, 2014, 79 FR 38670, we received no comments during the comment period regarding these forms.

**9. EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS**

No gifts or payments are being 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 "Modernized eFile R 9.5, MeF" system and a Privacy Act System of Records notice (SORN) has been issued for this system under IRS 24.040 and 24.030. The Department of Treasury 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.

**12. ESTIMATED BURDEN OF INFORMATION COLLECTION**

|              | Responses | Time per response | Total hours |
|--------------|-----------|-------------------|-------------|
| Form 8879-F  | 1,774,081 | .79               | 2,164,379   |
| Form 8453-FE | 2,150,000 | 3.09              | 6,622,000   |
|              | 3,924,081 |                   | 8,786,379   |

The following regulation imposes no additional burden. Please continue to assign OMB number 1545-0967 to this regulation.

1.6012-5

Estimates of the annualized cost to respondents for the hour burdens shown above 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 this form. We estimate that the cost of printing the form is \$300.

**15. REASONS FOR CHANGE IN BURDEN**

Adding Form 8453-FE to this ICR. This change increases the number of responses by 2,150,000 which increases the overall burden by 6,622,000.

We are also making this submission as a renewal of a previously approved collection.

**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**

IRS believes 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 the OMB approval and obtain a new expiration date before the old one expires.

**18. EXCEPTIONS TO THE CERTIFICATION STATEMENT**

There are no exceptions.

**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.