

SUPPORTING STATEMENT

Internal Revenue Service

Membership Applications for Internal Revenue Service Advisory Council (IRSAC),
Information Reporting Program Advisory Committee (IRPAC),
and Advisory Committee on Tax Exempt and Government Entities Membership
Application (ETACC), and Tax Check Waiver
Forms 12339, 12339-B, 12239-C, and 13775
OMB Control No. 1545-1791

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

The Federal Advisory Committee Act (FACA) requires that committee membership be fairly balanced in terms of points of view represented and the functions to be performed. As a result, members of specific committees often have both the expertise and professional skills that parallel the program responsibilities of their sponsoring agencies. Selection of committee members is made based on the FACA's requirements and the potential member's background and qualifications. Therefore, an application is needed to ascertain the desired skills set for membership.

Form 12339 is a membership application to the IRSAC.

Form 12339-B is a membership application to the IRPAC.

Form 12339-C is for the Advisory Committee on Tax Exempt and Government Entities Membership Application.

Form 13775 is used by Electronic Tax Administration Advisory Committee (ETAAC) applicants applying for membership and/or annual tax checks for current members. The form was created to better solicit and maintain all of the applicant information for those interested in applying to or continuing membership to the IRS Advisory Committee's and/or Council.

2. USE OF DATA

In order to apply to be a member of the Internal Revenue Service Advisory Council/Committee or the Information Reporting Program Advisory Committee, they must submit the Membership Application. IRS will use the information in order to perform Federal Income Tax, Federal Bureau Investigation, and Practitioner checks as required of all members and applicants to the Committees.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

IRS has 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 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

Consequences of less frequent collection on federal programs or policy activities would result in the IRS unable to collect applications annually and appoint the appropriate number of committee members from diverse backgrounds or members representing the taxpaying public, tax professional community, small and large businesses, colleges and universities, state tax administrations, banks, insurance companies, foreign financial institutions, and the software and payroll industries; thereby endangering the ability of the IRS 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 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 Forms 12339, 12339-B, 12339-C, and 13775.

In response to the *Federal Register* notice (83 FR 14106), dated April 02, 2018, we received no comments regarding the Form 12339 series of forms or Form 13775.

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 “Third Party Contact Records” and a Privacy Act System of Records notice (SORN) has been issued for this system under IRS 00.333-Third Party Contact Records. The Internal Revenue Service PIAs can be found at <http://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 estimate is as follows:

Description of Documents	# of Respondents	# Responses per Respondent	Annual Responses	Hours per Response	Total Burden
Form 12339	125	1	125	1hr., 30 mins	187.5
Form 12339-B	125	1	125	1hr., 30 mins	187.5
Form 12339-C	250	1	250	10 mins	42.0
Form 13775	50	1	50	1hr., 30 mins	75.0
Totals	550		550		492.0

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 12339, 12339-B, 12339-C, and 13775. We estimate that the cost of printing the forms is \$500.00.

15. REASONS FOR CHANGE IN BURDEN

There are no changes to the forms or burden hours previously approved by OMB. We are making this submission for renewal purposes.

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 regulations sunset 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.

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.