

SUPPORTING STATEMENT
Internal Revenue
(Forms 9779, 9783, 9787, 9789, 14781)
ENROLLMENT FORMS FOR ELECTRONIC FEDERAL TAX PAYMENT SYSTEM
OMB #1545-1467

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

The modernization of IRS's cash management activities encompasses the use of modern technology, promotes a more efficient use of the Government's money, provides taxpayers with options in satisfying their tax payment obligation, and serves the mission of both Treasury organizations (IRS and FMS) as well.

The Electronic Federal Tax Payment System (EFTPS) allows individuals and businesses to make electronic deposits and payments for federal taxes such as Employment Taxes, Excise Taxes, Corporate Income Taxes and Form 1040 Estimated taxes. Generally, businesses and individuals must enroll in the EFTPS program to participate.

Form # 9779 - EFTPS Business Enrollment Form

This form is used for volunteers enrolling in the Electronic Federal Tax Payment System (EFTPS) for payment of business taxes. This form is used for initial enrollment in the EFTPS system

Form # 9783 - EFTPS Individual Taxpayer Enrollment Form

This form is used for individuals that voluntarily enroll in the Electronic Federal Tax Payment System (EFTPS) for payment of individual taxes.

Form # 9787 - EFTPS Business Enrollment Confirmation/Update Form

This form is issued by the FA's to the taxpayer, only after receipt of the EFTPS Enrollment Form. This form indicates what is on the database maintained by the EFTPS which permits the taxpayer to make tax payments electronically. This form also confirms and verifies that the information the taxpayer provided on the enrollment form is correct and matches IRS entity information. After entity validation is completed by the FA, this Confirmation/Update Form will be forwarded to the taxpayer (via hardcopy or electronically).

This form is accompanied by a cover letter regarding the taxpayer's enrollment and instructions. Critical errors and warnings appear on the Confirmation/Update form as shaded fields. Unless the cover letter indicates that the taxpayer has critical errors that make it impossible to complete their enrollment, it is not necessary to return this form. If they wish to correct non-critical errors, or update information on the file, they need to return this form in the provided envelope.

Form # 9789 - Individual Enrollment Confirmation/Update Form

This form was developed to confirm/update enrollment in EFTPS for individual taxpayer's. This form is used for updating the database maintained by the FAs which permit the taxpayer to pay their tax liabilities electronically.

This form is accompanied by a cover letter regarding the taxpayer's enrollment and instructions. Critical errors and warnings appear on the Confirmation/Update form as shaded fields. Unless the cover letter indicates that the taxpayer has critical errors that make it impossible to complete their enrollment, it is not necessary to return this form. If they wish to correct non-critical errors, or update information on the file, they need to return this form in the provided envelope.

Form #14781-EFTPS- Insolvency Registration- This form enables Trustees to make payments for their clients (taxpayers) who are in bankruptcy. The trustees must send this registration form to Insolvency to sign up for a special EFTPS registration.

2. USE OF DATA

The EFTPS is an electronic remittance processing system for tax payments. This system was created to modernize tax payments - moving Federal tax payments from a paper based system to an electronic one.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

Taxpayers can visit <https://www.eftps.gov/eftps/> to enroll in EFTPS and to obtain information on how to complete a payment, or they can call EFTPS Customer Service for assistance. EFTPS provides efficient exchange of electronic payments from the private sector to the government; enhances accessibility for use of EFTPS by both business and individual taxpayers; allows sufficient and flexible mechanisms for taxpayers to report tax payment information, and will allow for future expansion of EFTPS.

The methods by which this information can or will be received from the taxpayer and improved information technology to reduce burden are as follows:

1. Voice Response Unit, with automated scripts and live operators.
2. Batch Provider software for taxpayers wishing to report their information with a PC and modem.
3. Internet for taxpayers wishing to report their payments through a web-based system.
4. Taxpayers making payments by using a point of sale terminal.

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**

Small businesses should not be disadvantaged as the form has been structured to request the least amount of information and still satisfy the requirements of the statute and the needs of the Service.

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

The modernization of IRS's cash management activities encompasses the use of modern technology, promotes a more efficient use of the Government's money, provides taxpayers with options in satisfying their tax payment obligation, and serves the mission of both Treasury organizations, IRS, and Financial Management Service (FMS), as well.

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**

There have been several meetings and discussions between the IRS, FMS and Financial Agents on their roles in EFTPS. The Financial Agents share their knowledge and background in the banking community as well as the general public with us to make EFTPS a success.

We received no comments during the comment period in response to the **Federal Register** notice (83 FR 14551), dated April 4, 2018.

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

In accordance with 26 U.S.C 6103 it is required that all taxpayer information be kept confidential.

Also, in compliance with the Privacy Act of 1974, as amended, the Privacy Act statement was included in the Instructions package with the enrollment forms. The CMS project office has been working closely with the Privacy Office and is in compliance with all set guidelines.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the “Electronic Federal Payment Posting System, (EFPPS)” 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 Department of Treasury 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

Authority	Description	# of Respondents	#Responses per Respondent	Annual Responses	Hours per Response	Total Burden
	Form 9779 (paper)	500,000	1	500,000	1.67	83,500
	Form 9779 (on-line)	1,500,000	1		.113	169,500
	Form 9783 (paper)	159,868	1		1.171	187,332
	Form 9783 (on-line)	15,000	1		167	2,505
	Form 9787	2,000,000	1		.127	254,000
	Form 9789	175,000	1		.3333	58,328
	Form 14781	132	1		.5	27
Total		4,350,000			.17	755,192

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

The likely respondents are individuals. There are no estimated start-up cost burden's related to the collections under this approval number. Estimates of capital or start-up cost and costs of operation, maintenance, and purchase of services to provide information are not available at this time.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

After consultation with various functions within the Service, we have determined that the cost of developing, printing, processing, distribution and overhead for the forms is \$84,000.00.

15. REASONS FOR CHANGE IN BURDEN

There is no change in the paperwork burden previously approved by OMB. IRS is 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

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 IRS 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.