

SUPPORTING STATEMENT
Internal Revenue Service (IRS)
Simplified Employee Pension-Individual Retirement Accounts Contribution Agreement
TD 7845
OMB Control Number 1545-0817

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

26 CFR 301.6104(a)-5(a) (Formerly 26 CFR 301.6104-1(c)):

IRC section 6104(a)(1)(D) states that upon the request of the organization submitting supporting papers, the Commissioner shall withhold from public inspection any information which is related to any trade secret, patent process, style of work, or apparatus of the organization, if it is determined that public disclosure would adversely affect the organization. This regulation requires that requests for withholding of information under section 6104(a)(1)(D) shall clearly identify the material desired to be withheld (the document, page, paragraph, and line) and shall include the reasons for the organization's position that the information is of the type which may be withheld from public inspection.

26 CFR 301.6104(a)-6(b) (Formerly 26 CFR 301.6104-1(e)):

IRC section 6104(A)(1)(A) requires the application of any organization described in section 501(c) or (d) that is exempt under section 501(a) to be open for public inspection. This regulation states that public inspection of applications for exemption and supporting documents shall be available only upon request. All requests must include the name and address of the organization which filed the application.

26 CFR 301.6104(a)-1(f) (Formerly 26 CFR 301.6104-1(f)):

IRC section 6104(a)(1)(A) requires that after the application of any organization has been opened to public inspection on the request of any person with respect to such organization, a statement be furnished indicating the subsection and paragraph of section 501 which it has been determined described such organization. This regulation states that upon request in writing, the subsection and paragraph of section 501 under which the organization has been determined to qualify for tax exemption shall be furnished and whether the organization is currently held to be exempt.

26 CFR 301.6104(b)-1 (Formerly 26 CFR 301.6104-2(c)):

IRC section 6104(b) requires that information required by sections 6033, 6034, and 6058, together with names and addresses of such organizations and trusts described in those sections, shall be made available to the public. This regulation requires that public inspection of information furnished on the public portion of returns and annual reports shall be available upon written request. The request must provide the name and address of the organization, the type of return or report, and the year for which the organization filed. Requests for copies shall be made in the same manner as requests for inspection.

26 CFR 301.6104(c)-1 (Formerly 26 CFR 301.6104-3(a)(2)):

IRC sections 6104(c)(1)(A) and (B) require that the appropriate State officer be notified of the refusal to recognize an organization as described in section 501(c)(3), or no longer meets the requirement and notify the State officer of the mailing of a notice of deficiency of tax. This regulation prescribes the procedure for other officers of States to request notification under section 6104(c)(1)(A) and (B). These officers must show that they are appropriate State officers such as by presenting a letter from the Attorney General of the State.

26 CFR 301.6104(c)-I(b) (Formerly 26 CFR 301 6104-3(b)):

IRC section 6104(c)(1)(C) requires that at the request of an appropriate State officer, returns, filed statements, records, reports and other information as are relevant to any determination under State law be made available for inspection or copying. This regulation requires that before any State officer will be permitted to inspect material described in section 6104(c)(1)(C) he must submit a statement that he intends to use such material solely in fulfilling his functions under State law.

2. USE OF DATA

The Internal Revenue Service uses the information to determine whether requesters and filers are in compliance with IRC section 6104.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

IRS Publications, Regulations, Notices and Letters are to be electronically enabled on an as practicable basis in accordance with the IRS Reform and Restructuring Act of 1998. IRS intends to offer electronic filing to the extent it is practicable however in this case it isn't practicable because of the evaluative nature of the determination.

4. EFFORTS TO IDENTIFY DUPLICATION

The information obtained through this collection is unique and is not already available or use or adaption from another source.

5. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES

There is no burden on small businesses or other small entities 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

The information required is needed to verify compliance with Sections 6104 of the Internal Revenue Code of the Treasury Regulations. A less frequent collection of taxes and tax information could adversely affect the government's effectiveness and would reduce the oversight of the public in ensuring compliance with Internal Revenue Code and hinder the IRS from meeting 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

In response to the Federal Register notice dated May 18, 2018 (83 FR 23339), we received no comments during the comment period regarding these regulations.

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 U.S.C. 6103.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

No personally identifiable information (PII) is collected by the IRS.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

CFR	# Respondents	# Responses Per Respondent- Approximate	Total Annual Responses	Average Hours Per Response	Total Burden
26 CFR 301.6104(a) 5(a)	270	1	270	.35	95
26 CFR 301.6104(a) 6(b)	11,600	1	11,600	.20	2,320
26 CFR 301.6104(a) l(f)	1,200	1	1,200	.20	240
26 CFR 301.6104(b) 1	8,700	1	8,700	.20	1,740
26 CFR 301.6104(c) 1	150	1	150	.35	53
26 CFR 301.6104(c)1(b)	20,450	1	20,450	.20	4,090
Total	42,370				8,538

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

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.

15. REASONS FOR CHANGE IN BURDEN

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

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 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 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.