

**SUPPORTING STATEMENT**  
**Internal Revenue Service**  
**(Rev. Proc. 2006-10)**  
**Acceptance Agent Revenue Procedure**  
**OMB #1545-1499**

**1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

IRC §6109 provides that, when required by regulations, a person must include an identifying number on a return, statement or other document. Treas. Reg. §301.6109-1(a) prescribes three types of identifying numbers; (1) a social security number (SSN), (2) an employer identification number (EIN), and (3) a new IRS-issued number called the IRS individual taxpayer identifying number (ITIN). The application form for EINs and ITINs is Form SS-4, and Form W-7, respectively. A taxpayer may either submit the application form and substantiating documentation (if required) for either an EIN or an ITIN directly to the IRS or, as provided in section 301.6109-1(d)(iv), apply for an EIN or an ITIN by using an acceptance agent. Under an agreement with the IRS, an acceptance agent would assume responsibility for assisting certain foreign persons in obtaining EINs and ITINs. This responsibility includes providing the application forms to the taxpayers, assisting taxpayers in completing the application forms and collecting, reviewing, and maintaining the required documentation. With respect to obtaining ITINs, an acceptance agent may assume greater responsibility by reviewing the required documentation and certifying that the documentation verifies the ITIN applicant's true identity and alien status. The "certifying" acceptance agent would not have to forward the documentation to the IRS, except as part of a verification process by which the IRS may periodically verify the agent's compliance with the agreement. Section 301.6109-1(d)(vi)(A) outlines the necessary provisions of an acceptance agent agreement. The revenue procedure provides information about the application process to become an acceptance agent, and further elaboration on the terms of the requisite agreement.

**2. USE OF DATA**

The information will be used as guidance for qualification as an acceptance agent and execution of an agreement between an acceptance agent and the IRS relating to the issuance of

certain taxpayer identifying numbers.

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

Because there are no reporting requirements associated with Rev. Proc. 2006-10, electronic filing is not possible. 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.

**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**

This revenue procedure describes the application procedures for becoming an acceptance agent and the requisite agreement that an acceptance agent must execute with the IRS. Less frequent collection of this information will negatively impact the ability for individuals to become Acceptance Agents.

**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 October 16, 2018 (83 FR 52302), we received no comments during the comment period regarding this revenue procedure.

### 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

There is no sensitive personally identifiable information (PII) in this collection.

### 12. ESTIMATED BURDEN OF INFORMATION COLLECTION

The burden estimate is as follows:

Estimated Number of Respondents: 8,000.

Estimated Responses per Respondent: 32.540625

Estimated Number of Responses: 260,325

Estimated Time per Respondent: 3 hours, 7 minutes.

Estimated Total Annual Burden Hours: 24,960 hours

OMB #	Estimated # of Respondents	Estimated # of Responses per Respondent	Estimated Time per Respondent	Estimated Total Annual Burden Hours
1545-1499	8,000	32.540625	3 hours, 7 minutes	24,960 hours

**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. We are 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 regulation 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. EXCEPTION TO THE CERTIFICATION STATEMENT ON OMB FORM 83-I**

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.