

SUPPORTING STATEMENT
Internal Revenue Service
FORM 13997 (Validating Your TIN)
OMB# 1545-2144

9584. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Under the provisions of Internal Revenue Code Section (IRC §) 6039E, Information Concerning Resident Status, individuals are required to provide certain information (see IRC § 6039E(b)) with their application for a U.S. passport or with their application for permanent U.S. residence. When such information is not provided, a \$500 penalty may be imposed unless the individual can establish reasonable cause for failing to comply. The U.S. Department of State provides the IRS with passport applicants who do not provide their social security number (SSN) or valid tax identification number (TIN) with their passport application. The purpose of this form, and the necessity to collect information, is to obtain a valid SSN, TIN, a written statement of reasonable cause, or an explanation from the individual as to why they don't have a SSN or TIN.

9585. USE OF DATA

This form will be an attachment to Letter 4318 which informs the individual about the IRC provisions, the penalty, and to request them to complete this form and return it to the IRS. The IRS will review the information submitted by the individual, verify any SSN or TIN provided by the individual, and make a determination as to whether or not a penalty should be asserted based on the information and explanations provided by the individual.

9586. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

This form cannot be filed electronically as a signature is required.

9587. EFFORTS TO IDENTIFY DUPLICATION

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

9588. 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 could result in individuals not providing complete and accurate information; not providing a valid tax Identification number could result in the denial of a passport. Also, unnecessary tax penalties and interests could be imposed on individual's accounts.

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

We received no comments during the comment period in response to the **Federal Register** notice (83 FR 55235), dated November 02, 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

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 "Information Return Master file (IRMF)" and a Privacy Act System of Records notice (SORN) has been issued for these systems under IRS 22.061 - Information Return Masterfile; IRS 24.030 - Customer Account Data Engine (CADE) Individual Master File; IRS 34.037 - IRS Audit Trail and Security Records System. The Internal Revenue Service PIA's 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

The burden estimate is as follows:

Form 13997	<u>Number of Responses</u>	<u>Time per Response</u>	<u>Total Hours</u>
	2,000	1 hour	2,000

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 13997. However, total cost should be minimal as this form should be considered a specialized attachment to Letter 4318. It is anticipated that such form will only be used by one or two centralized locations within the IRS. Therefore, there is no need for massive printing or widespread distribution. Further, we estimate that an inventory of 1,000 forms should be printed to be used as an attachment stuffer to Letter 4318. Additional forms can be downloaded from the Electronic Publishing Forms Repository.

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. 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.