

SUPPORTING STATEMENT

Internal Revenue Service

Security Summit

OMB# 1545-XXXX

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

The IRS has joined with representatives of the software industry, tax preparation firms, payroll and tax financial product processors and state tax administrators to combat identity theft refund fraud to protect the nation's taxpayers.

The [Security Summit](#) consists of IRS, state tax agencies and the tax community, including tax preparation firms, software developers, payroll and tax financial product processors, tax professional organizations and financial institutions. Total membership includes 42 state agencies and 20 industry offices in addition to the IRS.

The Security Summit members are organized into six work groups, each tasked with addressing an area of need and each with a co-lead from the IRS, states and industry.

- 1) State/City
- 2) Software Developer/Electronic Return Originator (ERO)
- 3) Financial Services
- 4) Payroll Reporting Agents
- 5) Endorsing Organization
- 6) Other

A main goal of the Security Summit Initiative is to find ways to make it more difficult for identity theft refund fraud thieves to steal taxpayers' information.

Organizations involved in the preparation and processing of tax returns and refunds (such as software firms, tax preparation firms, payroll processors or financial institutions and/or processors of tax time financial products) and governmental tax agencies are welcome to apply for membership in the Security Summit, a collaborative effort to fight identity theft tax refund fraud.

Form 15058 – *Application for Security Summit Membership*, is the application form for membership. This form requests the agency's or organization's name, address, individual representative, individual representative's job title, email address, and telephone number.

The agency or organization should also attach a Statement of Interest describing the agency's or organization's role, mission and functional responsibilities within the tax ecosystem. Additionally, the agency or organization should provide its expectations for the Security Summit and list its anticipated contribution and benefits expected. This form should be signed by the Head of Agency/Senior Executive of the respective Agency/Organization.

2. USE OF DATA

The information is required for the Service to determine who will attend the Security Summit, their expectations from the summit, their anticipated contribution and benefits expected, and whether the agency or organization meets the required criteria for Security Summit Membership.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

There is no plan to offer electronic filing for this collection due to the low volume of filers.

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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

It has been determined that the information related to this form are not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to this form. It is hereby certified that the collection of information in this form will not have a significant economic impact on a substantial number of small entities. This certification is based that 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

Consequence of less frequent collection could result in agencies or organizations unable to participate in the Security Summit and overall reduced effectiveness in combating identity theft.

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 Schedule E (Form 1040).

In response to the **Federal Register** notice dated February 1, 2019 (84 FR 1278), 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

If requested on audit, the information is 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

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The estimated burden to complete the application process is; Estimated Number of Responses: 62; Estimated Time per Response: 5 minutes; Estimated Total Annual Burden Hours: 5 hours, 10 minutes

OMB #	Form	Estimated Number of Responses	Estimated Time per Response	Estimated Total Annual Burden Hours
1545-xxxx	15058	62	5 min.	5

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

As suggested by OMB, our Federal Register notice dated February 1, 2019, requested public comments on estimates of cost burden that are not captured in the estimates of burden hours, i.e., estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information. However, we did not receive any responses from taxpayers on this subject. As a result, estimates of these cost burdens are not available currently.

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

There is no estimated annualized cost to the federal government.

15. REASONS FOR CHANGE IN BURDEN

This is a new request for 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 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 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.