

SUPPORTING STATEMENT
Internal Revenue Service (IRS)
OMB Control Number 1545-0387
Application for Filing Information Returns Electronically (FIRE)
Form 4419

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

According to 26 U.S.C. 6041-6043, 6047, 6049, and 6109, all persons engaged in a trade or business, and making certain payments of taxable income must file reports of this income to IRS. Payers may file the information returns as paper documents or electronically. An information return is a tax document used to report certain types of payments made by financial institutions and others who make payments as part of their trade or business as required by Internal Revenue Code Regulations. Forms 1042-S, 1097, 1098, 1099, 3921, 3922, 5498, 8027, 8955-SSA, and W-2G may be filed electronically via the (Filing Information Returns Electronically (FIRE) system. Forms 1095 are filed through the Affordable Care Act Information Return (AIR) system.

Prior to September 26, 2021, Form 4419 was used to receive prior approval from IRS to determine if the electronic file is compatible with IRS equipment. The purpose of Form 4419 has changed and is used to update Block 3, the legal name (associated with EIN in Block 4), mailing address of the organization that will submit electronic files (transmitter and/or issuer) or Block 5, the name, position title, email address and telephone number (with area code) of the person to contact about the application, for those that have an active Transmitter Control Code (TCC) received before September 26, 2021.

2. USE OF DATA

The IRS uses this information on the Form 4419 to update the legal name (associated with EIN in Block 4), mailing address of the organization that will submit electronic files (transmitter and/or issuer) or the name, position title, email address and telephone number (with area code) of the person to contact about the application.

Anyone with a FIRE Transmitter Control Code (TCC) who is required to submit the information returns listed above (except Forms 1095) can file electronically through FIRE. The law requires any corporation, partnership, employer, estate and/or trust, who is required to file 250 or more information returns for any calendar year, must file electronically. IRS encourages filers who have less than 250 information returns to file electronically as well.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

Form 4419 can be filed electronically.

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

The collection of information requirement will not have a significant economic impact on a substantial number of small entities.

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

If the information on the Form 4419 is not sent to the IRS it may hinder the IRS from collecting the electronically filed returns 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 (86 FR 61399), dated November 5, 2021, we received no comments during the comment period regarding Form 4419.

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

Description	# of	#	Annual	Hours per	Total
-------------	------	---	--------	-----------	-------

	Respondents	Responses per Respondent	Responses	Response	Burden
Form 4419	15,000	1	15,000	.33	4,950
Totals	15,000		15,000		4,950

The Privacy Impact Assessment for form 4419 can be found in the forms instructions.

The following regulations impose no additional burden. Please continue to assign OMB number 1545-0387 to these regulations.

301.6011-2 301.6109-1 601.602
1.6041 1 1.6041-4 1.6041-5
1.6041 7 1.6047-1 1.6042-2
1.6042 3 1.6043-2 1.6049-1

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 revisiting 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 4419. The agency estimates that the cost of printing the form is \$105.00.

15. REASONS FOR CHANGE IN BURDEN

The information collection is being submitted to renew the collection and correct a mathematical error in the former submissions burden computation. The decimal .433 was used to represent 20 minutes (which is actually 25 minutes), vs .333. The forms instructions have consistently stated 20 minutes and therefor the agency is submitting a correction based on a mathematical error.

	Requested	Program Change Due to New Statute	Program Change Due to Agency Discretion	Change Due to Adjustment in Agency Estimate	Change Due to Potential Violation of the PRA	Previously Approved
Annual Number of Responses	15,000	0	0	0	0	15,000
Annual Time Burden (Hr)	4,950	0	0	-1,550	0	6,500
Annual Cost Burden (\$)	0	0	0	0	0	0

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

The IRS believes that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the regulations sunset 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.