

SUPPORTING STATEMENT
Internal Revenue Service
Form 2290, Heavy Highway Vehicle Use Tax Return
Form 2290/SP, Heavy Highway Vehicle Use Tax Return (Spanish Version)
OMB Control Number 1545-0143

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Section 4481 of the Internal Revenue Code imposes a tax on the highway use of vehicles which have a taxable gross weight of at least 55,000 pounds. Section 41.6011(a)-1 of the regulations states that the return of tax will be made on Form 2290.

2. USE OF DATA

The data is used by the IRS to verify that the correct tax has been paid. The taxpayers use Schedule 1 as proof of the payment to register the vehicle with a state government.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

We are offering electronic filing of Form 2290.

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.

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

The collection of information requirement will not have a significant economic impact on small businesses or entities due to the inapplicability of the authorizing statute under section 4481 required for this type of entity.

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

A less frequent collection of the information would result in hindering the Agency from verifying the correct amount of tax is paid and hindering the IRS from meeting its mission.

3. 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 (87 FR 1005), dated January 07, 2022, we received no comments during the comment period regarding Form 2290.

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 “Business Master file (BMF)”, Excise Filing Information Retrieval System (Ex-FIRS) and a Privacy Act System of Records notice (SORN) has been issued for these systems under IRS 22.062 – Electronic Filing Records; IRS 24.030 – Customer Account Data Engine (CADE) Individual Master File; IRS 24.046 - CADE Business Master File (BMF); IRS 34.037 - IRS Audit Trail and Security Records System. The Internal Revenue Service PIA’s can be found at <http://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

Section 4481 of the Internal Revenue Code imposes a tax on the highway use of vehicles which have a taxable gross weight of at least 55,000 pounds.

The burden estimate is as follows:

Authority	Description	# of Respondents	# Responses per Respondent	Annual Responses	Hours per Response	Total Burden
IRC Sec 4481	F2290	514,098	1	514,098	42.86	22,034,241
IRC Sec 4481	F2290 SP	40,000	1	40,000	42.86	1,714,400
Totals		554,098		554,098		23,748,641

The following regulations impose no additional burden. Please continue to assign OMB No. 1545-0143 to these regulations.

41.4481-1 thru 3 41.4482-1
 41.4483-1 thru 6 41.6001-1 thru 3
 41.6011(a)-1 thru 3 41.6071(a)-1

We have reviewed these regulations and have determined that the reporting requirements contained in them are entirely reflected on the form.

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 Federal government cost estimate is based on a model that considers the following three cost factors for each information product: aggregate labor costs for development, including annualized startup expenses, operating and maintenance expenses, and distribution of the product that collects the information.

The government computes cost using a multi-step process. First, the government creates a weighted factor for the level of effort to create each information collection product based on variables such as; complexity, number of pages, type of product and frequency of revision. Second, the total costs associated with developing the product such as labor cost, and operating expenses associated with the downstream impact such as support functions, are added together to obtain the aggregated total cost. Then, the aggregated total cost and factor are multiplied together to obtain the aggregated cost per product. Lastly, the aggregated cost per product is added to the cost of shipping and printing each product to IRS offices, National Distribution Center, libraries and other outlets. The result is the Government cost estimate per product.

The government cost estimate for this collection is summarized in the table below.

Product	Aggregate Cost per Product (factor applied)	Printing and Distribution	Government Cost Estimate per Product
Form 2290	\$ 102,729		\$ 102,729
Instr. 2290	\$ 31,389		\$ 31,389
Form 2290 SP	\$ 61,462		\$ 61,462
Instr. 2290 SP	\$ 34,243		\$ 34,243
Grand Total	0229,823		0229,823
Table costs are based on 2021 actuals obtained from IRS Chief Financial Office and Media and Publications			

15. REASONS FOR CHANGE IN BURDEN

The change in burden previously approved by OMB, resulted from an adjustment to estimates made by the Department based on the most current filing data. The number of responses decreased by (654,902) and burden hours by (3,371,399).

	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	554,098	0	0	(654,902)	0	1,209,000
Annual Time Burden (Hrs.)	23,748,641	0	0	(3,371,399)	0	27,120,040

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

We believe that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the regulation and/or form 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 for this collection.

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.