

SUPPORTING STATEMENT  
Internal Revenue Service  
Form 13997, Validating Your TIN and Reasonable Cause

OMB Control Number 1545-2144

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Internal Revenue Code (IRC) section 6039E requires individuals to provide certain information 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 a valid social security number (SSN) or tax identification number (TIN) with their passport application. The IRS sends these applicants Letter 4318 to inform them about the IRC provisions, the penalty, and how to resolve the issue using Form 13997.

Individuals use Form 13997 to provide the IRS with a valid SSN or TIN, a written statement of reasonable cause, or an explanation from the individual as to why they don't have an SSN or a TIN.

2. USE OF DATA

The IRS will review the information submitted by the individual, verify any SSN or TIN provided, and make a determination as to whether or not a penalty should be asserted based on the information and explanations provided.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

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

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. IRC section 6039E only applies to individuals who applied for a U.S. passport or permanent U.S. residency.

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 SSN or TIN

could result in the denial of a passport, penalty charges, and interests accrued on the penalty.

1. 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).

2. 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 (87 FR 5557), dated February 1, 2022.

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 U.S.C. 6103.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the "Individual Master File (IMF)" and a Privacy Act System of Records notice (SORN) has been issued for these systems under Treasury/IRS 24.030 - Customer Account Data Engine (CADE) Individual Master File; Treasury/IRS 34.037 - IRS Audit Trail and Security Records System. The Internal Revenue Service PIAs can be found at <https://www.irs.gov/privacy-disclosure/privacy-impact-assessments-pia>.

Title 26 U.S.C. 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

IRC section 6039E requires certain U.S. passport applicants to disclose information. The IRS anticipates that there will be 2,000 respondents annually, for a total estimated burden of 2,160 hours annually. The estimated burden is shown below.

Authority	Description	# of Respondents	# Responses per Respondent	Annual Responses	Hours per Response	Total Burden Hours
IRC 6039E	Form 13997	2,000	1	2,000	1.08	2,160
<b>Totals</b>		<b>2,000</b>		<b>2,000</b>		<b>2,160</b>

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

There is no annual cost burden to respondents.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

The primary cost to the government consists of the cost of printing Form 13997, which is sent as a specialized attachment to Letter 4318. The IRS estimates that the cost of printing the form is \$560.00.

15. REASONS FOR CHANGE IN BURDEN

There is no material change in the paperwork burden previously approved by OMB. However, the burden for Form 13997 increased due to a better burden calculation of the previously approved instrument. This increases the burden by 160 hours due to adjustment in Agency Estimates.

	Total Approved	Change Due to New Statute	Change Due to Agency Discretion	Change Due to Adjustment in Estimate	Change Due to Potential Violation of the PRA	Previously Approved
Annual Number of Responses	2,000	0	0	0	0	2,000
Annual Time Burden (Hr)	2,160	0	0	160	0	2,000

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 form sunsets as of the expiration date. Taxpayers are not likely to be aware that the IRS 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.

