

1SUPPORTING STATEMENT
Internal Revenue Service
TD 9178, Testimony or Production of Records in a Court or Other Proceeding
OMB #1545-1850

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

The final regulations in TD 9178 replace the prior regulations that establishes the procedures to be followed by IRS officers and employees upon receipt of a request or demand for disclosure of IRS records or information. The purpose of the final regulations is to provide specific instructions and to clarify when more specific procedures take precedence. The final regulations extend the application of the regulation to former IRS officers and employees as well as to persons who are or were under contract to the IRS. The final regulations affect current and former IRS officers, employees and contractors, and persons who make requests or demands for disclosure.

The collections of information are in §301.9000-5. In order to request that IRS disclose IRS records or information, for use in a non-IRS matter, a person has to submit a written request to IRS. This information is required to enable the IRS to provide authorizing officials under section 5 USC 301, with a better informed basis upon which to determine whether to grant, deny, or limit testimony or the disclosure of IRS records or information in non-IRS matters so as to conserve agency resources.

2. USE OF DATA

The data will be used to provide authorizing officials with a better informed basis upon which to determine whether to grant, deny, or limit testimony or the disclosure of IRS records or information so as to conserve agency resources.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

There are no plans to provide electronic filing because this is a narrative statement to request IRS disclosure or testimony on non-IRS related tax matters.

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.

The IRS has attempted to minimize burden on small entities affected by this collection. 26 CFR 301.9000-5(b) states that the requirement of a written statement may be waived by an authorizing official for good cause.

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

A less frequent collection would not allow the IRS to determine whether to grant, deny, or limit testimony or the disclosure of IRS records or information to conserve agency resources.

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 dated June 29, 2022 (87 FR 38829), IRS received no comments during the comment period regarding TD 9178.

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**

No sensitive personally identifiable information (PII) is collected.

12. **ESTIMATED BURDEN OF INFORMATION COLLECTION**

Section 301.9000-5(a) requires the IRS to determine whether to provide testimony and/or records or information in response to a request or demand in a non-IRS matter. Of the estimated 1,400 requests received annually, less than 500 of those requests are estimated to be received from small entities. Moreover, the burden associated with complying with the collection of information in these regulations is estimated to be only 1 hour per respondent. IRS estimates that approximately 1,400 individuals and businesses will make requests for IRS records or information per year. The burden related to each request is approximately one hour. Thus, the total estimated burden for this collection of information is 1,400 hours (1 hour X 1,400 requests = 1,400 hours).

Estimates of the annualized cost to respondents for the hour burdens shown are not available at this time.

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Authority	Description	# of Respondents	#Responses per Respondent	Annual Responses	Hours per Response	Total Burden
IRC §301.9000-5(a)	TD 9178	1,400	1	1,400	1	1,400
<i>Totals</i>		1,400			1	1,400

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

IRS anticipates that any cost to respondents would be minimal. From our Federal Register notice, dated June 29, 2022, no public comments on the estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information were received.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

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.

15. REASONS FOR CHANGE IN BURDEN

There is no change in the paperwork burden previously approved by OMB. IRS is 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 this regulation 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 at this time.

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.