

SUPPORTING STATEMENT
Internal Revenue Service
Form 8879-EX, IRS e-file Signature Authorization for Forms 720, 2290, and 8849
OMB # 1545-2081

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Internal Revenue Code (IRC) Section 4481 imposes a tax on any highway motor vehicle which has a taxable gross weight of at least 55,000 pounds. Form 8879-EX authorizes a taxpayer and an electronic return originator (ERO) to use a personal identification number (PIN) to electronically sign an electronic excise tax return and, if applicable, authorize an electronic funds withdrawal.

The Form 8879-EX, IRS *e-file* Signature Authorization for Forms 720, 2290, and 8849, are used in the Modernized e-File program. Form 8879-EX authorizes a taxpayer and an electronic return originator (ERO) to use a personal identification number (PIN) to electronically sign an electronic excise tax return and, if applicable, authorize an electronic funds withdrawal.

The authority to *e-file* Form 2290 is Internal Revenue Code section 4481(e), as added by section 867(c) of P.L. 108-357. IRC Section 4481(e) requires any taxpayer who files a return under this section with respect to 25 or more vehicles for any taxable period with respect to such vehicle.

There is no legal authority to file Forms 720 and 8849 electronically. Instead, they were added to Modernized e-File to meet the stated Congressional policy that paperless filing is the preferred and most convenient means of filing Federal tax and information returns.

Form 720, Quarterly Federal Excise Tax Return is used to report and pay excise taxes incurred; this form is approved under OMB Control Number 1545-0023.

Form 2290, Heavy Vehicle Use Tax Return is used to figure and pay the tax due on a taxable highway motor vehicle registered, or required to be registered in your name under state, District of Columbia, Canadian, or Mexican law at the time of its first use during the tax period and the vehicle has a taxable gross weight of 55,000 pounds or more; this form is approved under OMB Control Number 1545-0143.

Form 8849, Claim for Refund of Excise Taxes is used to request a refund of excise taxes paid when specific requirements are met; this form is approved under OMB Control Number 1545-1420.

2. USE OF DATA

The form is an integral part of the Modernized e-File program of the Internal Revenue Service. It enables a taxpayer and an electronic return originator (ERO) to use a PIN to electronically sign an electronic excise tax return and, if applicable, authorize an electronic funds withdrawal.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

This form is not intended to be electronically filed. It is to be retained by the Electronic Return Originator (ERO) for a period of 3 years from the return due date or IRS received date, whichever is later.

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

A less frequent collection of this information would not allow taxpayers to electronically sign an electronic excise tax return, request a refund, or authorize an electronic funds withdrawal for Forms 720, 2990, and 8849. This would cause the IRS to be unable to meet its mission with respect to Modernized e-File.

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 March 5, 2024 (89 FR 15927), IRS received no comments during the comment period regarding Form 8879-EX.

9. EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS

No payment of gift has been provided to 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)” 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. Treasury/IRS 50.222 Tax Exempt and Government Entities (TE/GE) Case Management. The Internal Revenue Service PIA’s can be found at <https://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

The burden estimate is as follows:

Authority	Description	# of Respondents	# Responses per Respondent	Annual Responses	Hours per Response	Total Burden
IRC § 4481(e)	Form 8879-EX	15,000	1	15,000	1.12 (67 minutes)	16,750
Totals				15,000		16,750

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

There are no capital and start-up, operation or maintenance costs to respondents.

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 start-up 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 8879-EX	\$19,285	+	\$0	=	\$19,285
Grand Total	\$19,285	+	\$0	=	\$19,285
Table costs are based on actuals obtained from IRS Chief Financial Office and Media and Publications					

15. REASONS FOR CHANGE IN BURDEN

There are no changes to the paperwork burden previously approved by OMB. IRS is submitting this collection for renewal purposes.

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 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 for this collection.

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.