

SUPPORTING STATEMENT
Internal Revenue Service (IRS)
Form 637, Application for Registration (For Certain Excise Tax Activities) and Questionnaires and
IRS Notice 2023-06, Notice 2024-06, Notice 2024-37, Notice 2024-49, and Notice 2024-74.
OMB Control Number 1545-1835

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

— Pursuant to section 13203 of Public Law 117-169, commonly known as the Inflation Reduction Act of 2022 (IRA), IRS Notice 2023-06, Notice 2024-6, Notice 2024-37, and Notice 2024-74 will require:

- Each producer or importer of sustainable aviation fuel (further clarified in the notice as either a producer or importer of a SAF synthetic blending component or a U.S. producer of a SAF co-processed qualified mixture) is required to register with the Internal Revenue Service (IRS). This requirement is statutory, and it is a condition for a producer of a qualified mixture to claim the SAF credit. See Internal Revenue Code (IRC) §§ 40B(f), 4101(a), and 6426(k)(3). The producer or importer will register through Form 637, “Application for Registration (For Certain Excise Tax Activities)” that the IRS will update to include activity letter “SA” (for Sustainable Aviation fuel).
- The producer or importer of a SAF synthetic blending component will need to complete a certificate (called a Certificate for SAF Synthetic Blending Component) to give to its buyer. A credit is allowed if the SAF synthetic blending component meets certain lifecycle greenhouse gas emissions reductions. The statutes (26 U.S.C. §§ 40B and 6426(k)) describe several acceptable methods to make this determination. The certificate requires the registered producer or importer to record the emissions reduction and the methodology. Notice 2023-06 concerned the Carbon Offsetting and Reduction Scheme for International Aviation methodology. Notice 2024-06 updated the certificate to include the Renewable Fuel Standard methodology. Notice 2024-37, Appendix C, adds the same requirements for the new methodology the Department of Energy released on April 30, 2024 called 40BSAF-GREET 2024.
- In addition to the above information, Notice 2024-37 is permitting the use of domestic corn and soybean grown using climate smart agriculture pursuant to a program called the U.S. Department of Agriculture (USDA) Climate Smart Agriculture (CSA) Pilot Program (USDA CSA Pilot Program). If all the elements are met, the registered producer or importer can increase the emissions reduction allowing for a larger credit downstream.
- The USDA CSA Pilot Program is in Notice 2024-37, Appendix A, and requires farmers and verifiers to meet record keeping requirements to conform with the program. Notice 2024-37, Appendix B, requires the farmers to certify elements of the program and give such certification to the registered SAF producer. This is necessary to demonstrate the registered producer or importer is eligible for an increased reduction in the emissions reduction calculation. Notice 2024-37, Appendix D, is the certification that the registered producer or importer will give to the blender, who will make the claim. It serves the same function as the certificates in Notice 2023-06, Notice 2024-06, and Notice 2024-37, Appendix C. However, it adds elements of the USDA CSA Pilot Program. This is a reporting requirement and a third-party disclosure.
- If the SAF synthetic blending component is resold (without creating a qualified mixture), the reseller will need to provide a reseller statement (called a Statement of SAF Synthetic Blending Component Reseller) to its buyer. This is a third-party disclosure requirement under the PRA.

- The producer of a SAF qualified mixture (i.e., the person who can claim the SAF credit for a mixture of SAF synthetic blending component and kerosene) will need to complete a declaration (called a Declaration for SAF Qualified Mixture).
- A person claiming a SAF credit for a SAF qualified mixture will include the certificate, reseller statement (if applicable), and declaration as an attachment to its claim form (Forms 720; 4136; Schedule 3 (Form 8849); or 8864). The credit claimant will then include the certificates as part of submitting their excise returns (F720, 8849, etc.) to the IRS. These forms are approved under OMB 1545-0023, 1545-0162, 1545-0074, 1545-1420, 1545-1924, and 1545-0123; however, the burden for the certificates will be included in 1545-1835.

Pursuant to section 13203 of IRA, IRS Notice 2024-37 will require registered SAF producers or importers (producers) to collect and maintain specified information from farmers as provided in the USDA CSA Pilot Program. The notice provides a new model certificate and requires that the farmers provide the information in a format substantially similar to the model certificate. The information the notice requests includes identifying information and contact information for the farmer and SAF producer, data related to the sale of the CSA crops (number of bushels sold, etc.), a declaration that the farmer provided the contracted amount of feedstock crop to the SAF producer, statements concerning CSA practices implemented in growing the crops, and further declarations that the farmer meets other USDA CSA Pilot Program requirements. Notice 2024-37, Appendix A will include the USDA CSA Pilot Program, which contains much of the information requested on the model certificate and provides further guidelines to farmers for participation in the program.

Notice 2024-37 will revise the model certificate provided in Notice 2024-06 to include information relating to the USDA CSA Pilot Program and requires that producers submit the information requested in a format substantially similar to the model certificate. The producer will have to certify that the producer produced the SAF synthetic blending component using either the corn ATJ-Ethanol production pathway or soybean HEFA production pathway under the 40BSAF-GREET 2024 model, contracted directly with the farmer who cultivated the CSA crop, produced 100% of the SAF synthetic blending component to which the certificate relates, from the CSA crops directly purchased from the farmer under contract, and maintains the required documentation. The producer also must provide identifying information for the unrelated party certifier used to certify the USDA CSA Pilot Program requirements for the CSA crops.

Pursuant to section 13704 of IRA, Notice 2024-49 provides guidance on the registration requirements for the clean fuel production credit under § 45Z. Section 45Z(f)(1)(A)(i)(I) provides that no clean fuel production credit shall be determined with respect to any transportation fuel unless the taxpayer is registered as a producer of clean fuel under § 4101 at the time of production. Notice 2024-49 provides guidance on the time, form, and manner of such registration.

Section 45Z distinguishes between SAF transportation fuels and transportation fuels which are not SAF (non-SAF) and Notice 2024-49 will provide the newly created Activity Letters “CA” (SAF) and “CN” (non-SAF) to identify fuel types that the producer is producing (or likely to produce). Section 3 of Notice 2024-49 provides relevant definitions, including defining fuels that may be eligible for § 45Z credit. Appendix A of Notice 2024-49 will include the table of feedstocks used to make fuels that may be eligible for the § 45Z credit.

Form 637 is used to apply for registration for certain excise tax activities. IRC sections 4222, 4662 and 4682 impose a manufacturers or retailers excise tax on the sale of certain taxable articles. Some of the manufacturers, producers, importers, and purchasers selling or buying taxable articles are exempt from the tax if both the buyer and the seller are registered with the IRS. Also, IRC section 4101 requires a person who buys or sells any fuel subject to tax under IRC sections 4041 and 4081 to register with the IRS before incurring any tax liability.

Under sections 4101 and 4222 and the Treasury Regulations, each person that engages in certain specified activities relating to certain excise tax and tax credits must be registered by the IRS before engaging in that activity. In other cases, a person is required by the IRC to be registered in order to receive an excise tax benefit, such as the right to sell or buy an article tax free or to file a claim. Depending on the activity applied for, persons must meet certain registration tests in order to receive and retain an approved registration number. The registration process allows the IRS to determine if an application will be approved; it may include an inspection of the person's business premises. Registration allows the IRS to monitor and identify taxpayers engaged in certain activities or making certain transactions.

Form 637 is used to apply for excise tax registration for activities under sections 4101, 4222, 4662, and 4682. Common activities for which persons are registered include that of a refiner, terminal operator, position holder, throughputter, ultimate vendor, first retail seller of certain heavy vehicles, manufacturer of sport fishing equipment, and to file a claim.

Form 637 Questionnaires will be used to collect information about persons who are attempting to register or are registered with the IRS in accordance with IRC §§ 4101, 4222, 4662, or 4682. The information will be used to make an informed decision on whether the applicant/registrant qualifies for registration.

The standards and procedures relating to approving, denying, revoking, and monitoring registrations that are applied for on Form 637 in regulations prescribe that each person who engages in certain specified activities relating to excise tax or tax credits must be registered by the IRS before engaging in the activities. In other cases, a person is required to be registered by the IRS in order to receive an excise tax benefit.

The Form 637 lists activities for which registration is required or allowed. Each activity is identified by a designated capital letter or letters. Thus, for example, the activity of being the first retail seller of certain heavy vehicles is activity letter "Q" and the person that has been registered for this activity is often referred to as a "Q registrant."

EXAMPLE: A "Q" registrant is typically a heavy truck dealer who sells trucks with a gross vehicle weight (GVW) above 32,000 lbs., or a heavy trailer dealer who sells trailers with a GVW above 26,000 lbs. There is a 12% federal excise tax (FET) on these sales. However, sales of heavy truck/trailers to qualified exempt entities (i.e., State/local governments) can be made without the FET if the truck or trailer dealer has a "Q" registration. The IRS performs initial reviews on these dealers. Part of the review process is to secure information listed on the questionnaires, so the Excise Agent can determine if the truck/trailer dealer qualifies for a "Q" registration, and to obtain other information about the dealer the secretary deems necessary.

Subsequent reviews are performed on these registrants to ensure the dealers still qualify for the “Q” registration and that the exempt sales were handled correctly. The “Q” Questionnaire will be utilized in the subsequent review to obtain the information needed in the initial review, as is can and does change since the initial review was performed.

All the questionnaires will be used for similar purposes. Below is an explanation of who will complete each questionnaire.

Questionnaire	Type of Respondent
General	Will be completed by all 637 applicants/registrants.
“A”	Will be completed by manufacturers of gas guzzler automobiles, sport fishing equipment, bows, arrow components, tires, or vaccines.
“AB”	Will be completed by producers and importers of agri-biodiesel.
“AF”	Will be completed by producers and importers of alcohol.
“AL”	Will be completed by alternative fuelers that sell for use or use alternative fuel as a fuel in a motor vehicle or motorboat.
“AM”	Will be completed by alternative fuelers that produce an alternative fuel mixture that is sold for use or used in the alternative fueler’s trade or business.
“B”	Will be completed by buyers of sport fishing equipment (including fishing rods and fishing poles, fishing tackle boxes, gas guzzler automobiles, bows, quivers, broadheads, points or vaccines for further manufacture or for resale to a buyer for further manufacture.
“BC”	Will be completed by qualified blood collector organizations buying taxable fuel, taxable tires, and certain heavy vehicles; claiming exemption from the communication tax and heavy vehicle use tax; or to claim a credit or payment for certain excise taxes, for its exclusive use in the collection, storage, or transportation of blood.
“C”	Will be completed by buyers of taxable tires for use on or in connection with the sale of another article the buyer manufactures and sells (1) for export, (2) to state and local governments, (3) to nonprofit educational organizations, or (4) as supplies for vessels or aircraft.
“CA”	Will be completed by producer of clean transportation fuel which is sustainable aviation fuel.
“CC”	Will be completed by credit card issuers that issue credit cards for sales of taxable fuel to a state or local government for its exclusive use or for sales of gasoline to a non-profit educational organization for its exclusive use.
“CN”	Will be completed by producer of clean transportation fuel which is not sustainable aviation fuel.
“D”	Will be completed by buyers with a place of business in the United States purchasing vaccines, gas guzzler automobiles, taxable tires, sport fishing equipment (including fishing rods and fishing poles), fishing tackle boxes, bows, quivers, broadheads, points, or arrow shafts for export or for resale to a second purchaser for export.
“E”	Will be completed by buyers (other than state or local government)

	of gas guzzler automobiles for ambulance, law enforcement, or firefighting.
“F”	Will be completed by nonprofit educational organization, other than a public school, buying taxable tires, certain heavy vehicles, sport fishing equipment (including fishing rods and fishing poles), fishing tackle boxes, bows, quivers, broadheads, points, or arrow shafts for its exclusive use.
“G”	Will be completed by persons making tax-free inventory exchanges of taxable chemicals under IRC 4662(c)(2) or persons selling or buying intermediate hydrocarbon streams tax-free under IRC 4662(b)(10).
“I”	Will be completed by buyers (other than nonprofit educational organization or state or local government) of taxable tires for use on certain intercity, local, or school buses.
“K”	Will be completed by buyers of kerosene for a feedstock purpose.
“M”	Will be completed by blenders of gasoline, diesel fuel (including a diesel-water fuel emulsion), or kerosene, producing a blended taxable fuel outside the bulk transfer/terminal system, including blenders of alcohol fuel mixtures, alternative fuel mixtures, biodiesel mixtures, and renewable diesel mixtures.
“NB”	Will be completed by producers and importers of biodiesel (other than agri-biodiesel), including renewable diesel.
“Q”	Will be completed by first retail sellers of certain heavy vehicles.
“QR”	Will be completed by qualified retailers of diesel fuel or kerosene sold in Alaska for nontaxable use.
“S”	Will be completed by enterers, position holders, refiners, terminal operators, or throughputters of gasoline, diesel fuel (including diesel-water fuel emulsions), kerosene; or industrial users of gasoline.
“SA”	Will be completed by producers or importers of sustainable aviation fuel.
“SB”	Will be completed by producers of second-generation biofuel (including cellulosic biofuel).
“UA”	Will be completed by ultimate vendors that sell kerosene for use in aviation.
“UB”	Will be completed by ultimate vendors that sell undyed diesel fuel or undyed kerosene for use in certain intercity and local buses.
“UP”	Will be completed by ultimate vendors that sell kerosene from a blocked pump.
“UV”	Will be completed by ultimate vendors that sell (a) undyed diesel fuel or undyed kerosene to a state or local government for its exclusive use, or (b) gasoline (including aviation gasoline) to a state or local government for its exclusive use or to a nonprofit educational organization for its exclusive use.
“V”	Will be completed by manufacturers, importers, or buyers of ozone-depleting chemicals (ODC’s) for export.
“X”	Will be completed by pipeline operators or vessel operators (including certain deep draft vessels) within the bulk transfer/terminal system.

“Y”	Will be completed by buyers of kerosene for its use in commercial aviation (other than foreign trade).
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2. USE OF DATA

The Form 637 registration process allows the IRS to monitor and identify taxpayers engaged in certain activities or making certain transactions. The information obtained throughout the 637 Registration Program will be used (along with other factors) to determine if the person should be registered or should retain their registration.

The certificate, reseller statement, and declaration created by IRS Notice 2024-37 will allow the IRS to verify that claimants are making proper credit and payment claims with respect to the SAF credit. It also allows claimants to verify that certain people involved in the process before the claimant’s involvement also complied with statutory requirements.

Section 4 of Notice 2024-49 provides guidance on the information that applications should submit with Form 637 when applying for registration under Activity Letter “CN” and/or “CA.” The information requested in section 4 of Notice 2024-49 will allow the IRS to verify that an applicant is a producing (or likely to produce) SAF and/or non-SAF eligible for the § 45Z credit. The information requested in section 4 of Notice 2024-49 includes the type of fuel, feedstock used to produce such fuel, and origin of the feedstock. This information will assist the IRS in determining whether the fuel produced is eligible to meet the definition of transportation fuel under § 45Z(d) (5) and, in the case of SAF, that the fuel will also be eligible to meet the definition of SAF under § 45Z(a)(3)(B).

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

The IRS does not plan to offer electronic filing for Form 637 at this time because of the low volume of filers. However, the 637 Registration Program offers electronic verification of the registration status.

The IRS does not plan to offer electronic filing for the IRS Notice 2023-06, IRS Notice 2024-06, IRS Notice 2024-37, or IRS Notice 2024-49 requirements because of the low volume of filers.

4. EFFORTS TO IDENTIFY DUPLICATION

The information obtained through this collection is unique and is not already available or use or adaption from another source.

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

There is no burden on small businesses or other small entities due to the inapplicability of the authorizing statute to this type of entity.

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

The information required is needed to verify compliance with the Internal Revenue Code and the Treasury Regulations. A less frequent collection of taxes and tax information could adversely affect the government’s effectiveness and would reduce the oversight of the public in ensuring compliance with Internal Revenue Code and hinder the IRS from meeting its mission.

Additionally, under § 45Z(f)(1)(A)(i)(I) a taxpayer is required to be registered at the time of production in order to claim the § 45Z credit, and under Treas. Reg. § 48.4101-1(g)(3) the registration letter provided by the IRS cannot be backdated. A less frequent collection of the information for registration applications would delay taxpayers’ ability to obtain registration letters from the IRS and thus effectively reduce the amount of time taxpayers have to claim the § 45Z credit, which is available beginning January 1, 2025.

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 July 3, 2024 (89 FR 55308), we have received a public comment from Ducks Unlimited. The full comments will be included within submission to the Office of Management and Budget (OMB). The summary of the comments and the IRS responses are below:

**Ducks Unlimited Comments dated September 3, 2024
Requesting Comments on Form 637**

Comment Number	Summary of public comment	IRS response
1.	The Renewable Fuel Standard (RFS) methodology certification in IRS Notice 2024-06 does not sufficiently account for the climate impact of land-use change and should limit eligible practices to proven verifiable climate benefit through a life-cycle analysis (LCA) with a complete system boundary.	This comment does not address the information collection requirements such as availability of data, frequency of collection, clarity of instructions and forms, and data elements, but instead addresses the substance of the notice. The IRS appreciates the comment but cannot address substantive comments here.
2.	The GREET model in IRS notice 2024-37 do not capture the greenhouse gas impact of land conversion. Namely the conversion of native and restored grasslands and wetlands to climate-friendly fuel stock and the need for guardrails in consideration of emission benefits of these converted lands.	This comment does not address the information collection requirements such as availability of data, frequency of collection, clarity of instructions and forms, and data elements, but instead addresses the substance of the notice. The IRS appreciates the comment but cannot address substantive comments

		here.
3.	Use of diverse set of crops that support a multitude of ecosystem services such as small grain and/or perennial into a crop rotation when determining the SAF credit listed in IRS notice 2024-37 regarding use of domestic corn and soybean grown using USDA CSA Pilot Program.	This comment does not address the information collection requirements such as availability of data, frequency of collection, clarity of instructions and forms, and data elements, but instead addresses the substance of the notice. The IRS appreciates the comment but cannot address substantive comments here.

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 “Excise Files Information Retrieval (ExFIRS)” system and a Privacy Act System of Records notice (SORN) has been issued for this system under IRS 34.037-IRS Audit Trail and Security Records System; IRS 42.002-Excise Compliance Programs; IRS 22.060-Automated Non Master File (ANMF); IRS 24.046- Customer Account Data Engine (CADE) Business Master File (BMF); IRS 42.008--Audit Information Management System (AIMS). The Department of Treasury PIAs 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

Form	# Respondents	# Responses Per Respondent- Approximate	Total Annual Responses	Hours Per Response	Total Burden
637 Application for Registration (For Certain Excise Tax Activities)	2,010	1	2,010	13 hr., 29 min.	27,100
General Questionnaire	3,410	1	3,410	30 min.	1,705
“A” Questionnaire	90	1	90	30 min.	45
“AB” Questionnaire	50	1	50	1 hr.	50
“AF” Questionnaire	30	1	30	50 min.	25

"AL" Questionnaire	1,900	1	1,900	45 min.	1,425
"AM" Questionnaire	35	1	35	45 min.	26.25
"B" Questionnaire	130	1	130	30 min.	65
"BC" Questionnaire	5	1	5	30 min.	2.5
"C" Questionnaire	10	1	10	30 min.	5
"CA" Questionnaire	12	1	12	1 hr.	12
"CC" Questionnaire	5	1	5	30 min.	2.5
"CN" Questionnaire	600	1	600	1 hr.	600
"D" Questionnaire	20	1	20	30 min.	10
"E" Questionnaire	10	1	10	30 min.	5
"F" Questionnaire	10	1	10	30 min.	5
"G" Questionnaire	340	1	340	45 min.	255
"I" Questionnaire	150	1	150	30 min.	75
"K" Questionnaire	5	1	5	30 min.	2.5
"M" Questionnaire	195	1	195	45 min.	146.25
"NB" Questionnaire	50	1	50	1 hr.	50
"Q" Questionnaire	140	1	140	45 min.	105
"QR" Questionnaire	5	1	5	45 min.	3.75
"S" Questionnaire	220	1	220	1 hr. 15 min	275
"SA" Questionnaire	12	1	12	1 hr.	12
"SB" Questionnaire	10	1	10	45 min.	7.5
"UA" Questionnaire	60	1	60	40	40
"UB" Questionnaire	20	1	20	1 hr.	20
"UP" Questionnaire	40	1	40	30 min.	20
"UV" Questionnaire	200	1	200	45 min.	150
"V" Questionnaire	5	1	5	45 min.	3.75
"X" Questionnaire	20	1	20	30 min.	10
"Y" Questionnaire	30	1	30	50 min.	25
IRS Notice Requirement*	10	12	120	30 min.	60
TOTAL	9,839		9,949		32,344

* This includes the third-party disclosures, recordkeeping, and reporting required in IRS Notice 2023-6, IRS Notice 2024-06, IRS Notice 2024-37, IRS Notice 2024-49, IRS Notice 2024-74.

The following are related regulations which impose no additional burden. Please continue to assign OMB number 1545-1835 to these regulations.

48.4101-1
48.4222(a)-1
52.4682-5

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.

Product	Aggregate Cost per Product (factor applied)		Printing and Distribution		Government Cost Estimate per Product*
Form 637	23,414	+	0	=	23,414
Total	23,414	+	0	=	23,414
Table costs are based on 2021 actuals obtained from IRS Chief Financial Officer and Media and Publications					
* New product costs will be updated in the next revision of this collection.					

15. REASONS FOR CHANGE IN BURDEN

IRS Notice 2024-37 has added a new certificate, revised the certificate from Notice 2024-06, and included new recordkeeping requirements. IRS Notice 2024-49 is revising Form 637 to add new activity codes and activity letters to be submitted with Form 637. The above changes resulted in a program new statute increase of 534 responses and 624 burden hours.

	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	9,949	534	0	0	0	9,415
Annual Time Burden (hr.)	32,344	624	0	0	0	31,720

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 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.