

SUPPORTING STATEMENT
Internal Revenue Service
Internal Revenue Service Advisory Council (IRSAC)
Membership Application
Form 12339
OMB Control No. 1545-1791

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

The Federal Advisory Committee Act (FACA) (P.L. 92-463 (Oct. 6, 1972)) requires that committee membership be balanced in terms of points of view represented and the functions to be performed. As a result, members of specific committees often have both the expertise and professional skills that parallel the program responsibilities of their sponsoring agencies. Selection of committee members is made based on the FACA's requirements and the potential member's background and qualifications. Therefore, an application is needed to ascertain the desired skills set for membership.

Form 12339 is a membership application to the Internal Revenue Service Advisory Council (IRSAC). Applications are submitted to Internal Revenue Service (IRS) by qualified candidates.

2. USE OF DATA

An applicant must submit a membership application to become a member of Internal Revenue Service Advisory Council. IRS will use the information to perform federal income tax, Federal Bureau of Investigation, and practitioner checks as required of all members and applicants to a committee or council.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

IRS has no plans at this time to offer electronic filing because F12339 has a very low number of respondents.

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.

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

Consequences of less frequent collection on federal programs or policy activities would result in the IRS unable to collect applications annually and appoint the appropriate number of

committee members from diverse backgrounds or members representing the taxpaying public, tax professional community, small and large businesses, colleges and universities, state tax administrations, banks, insurance companies, foreign financial institutions, and the software and payroll industries, thereby endangering the ability of the IRS to meet its mission.

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 (89 FR 56924), dated July 11, 2024, we received no comments regarding Form 12339.

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 "Third Party Contact Records" and a Privacy Act System of Records notice (SORN) has been issued for this system under IRS 00.333-Third Party Contact Records. The Internal Revenue Service PIAs 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

Form 12339 is a membership application to the Internal Revenue Service Advisory Council (IRSAC). Applications are submitted to IRS by qualified candidates.

The burden estimate is as follows:

Description of Documents	# of Respondents	# Responses per Respondent	Annual Responses	Hours per Response	Total Burden
Form 12339	100	1	100	1 hr., 30 min.	150
Totals	100		100		150

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

The IRS anticipates there is no cost burden to respondents; an applicant must complete and submit a membership application to become a member of Internal Revenue Service Advisory Council. Selection of committee members is made based on the FACA's requirements and the potential member's background and qualifications.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

Cost estimate for product development 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 costs to the federal government will vary depending on whether the IRS will incur printing or copying costs for all the materials. These costs do not include any activities such as taxpayer assistance and enforcement. The IRS estimates have determined that the cost of developing, printing, distribution and overhead for the form is \$12,895.

15. REASONS FOR CHANGE IN BURDEN

Minor changes were made to Form 12239 that included in Part-I, there are now 6 check boxes instead of 5, and in Part-5 a check box has been added. These changes have not affected the burden estimates. The changes to the burden estimates are due to the decrease in filers based on the most recent filing data, from 125 to 100 responses and a decrease in burden hours from 188 to 150. IRS is making this submission to renew the OMB approval.

	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	100	0	0	-25	0	125
Annual Time Burden (Hr.)	150	0	0	-38	0	188

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 regulations sunset 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.