

1SUPPORTING STATEMENT
Internal Revenue Service
Enrollment Forms for Electronic Federal Tax Payment System (EFTPS)
Forms 9779, 9783, and 14781
OMB Control No. 1545-1467

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Internal Revenue Code (IRC) Section 6302(h) defines the use of electronic fund transfer system for collection of certain taxes.

EFTPS is the free Electronic Federal Tax Payment System provided by the U.S. Department of the Treasury which allows taxpayers to make income, employment, estimated, and excise tax deposits and payments.

Form 9779, Electronic Federal Tax Payment System Business Enrollment, is used by business taxpayers to enroll into the Electronic Federal Tax Payment System (EFTPS).

Form 9783, Electronic Federal Tax Payment System Individual Enrollment, is used by individual taxpayers to enroll in the Electronic Federal Tax Payment System (EFTPS).

Form 14781, Electronic Federal Tax Payment System (EFTPS) - Insolvency Registration, is used by insolvent taxpayers to enable trustees to make payments for their clients.

Individuals, businesses, and federal agencies can also enroll online at <https://www.eftps.gov/eftps/>.

2. USE OF DATA

The Department of the Treasury and the Internal Revenue Service (IRS) uses the information collected by the EFTPS application to apply deposits and payments to taxes at the request of the taxpayer.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

Taxpayers can visit <https://www.eftps.gov/eftps/> to enroll in EFTPS and to obtain information on how to complete a payment, or they can call EFTPS Customer Service for assistance.

Form 9779, Form 9783, and Form 14781 are available electronically on IRS.gov.

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**

Small businesses should not be disadvantaged as the form has been structured to request the least amount of information and still satisfy the requirements of the statute under IRC section 6302(h) and the needs of the IRS to this type of entity.

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

Less frequent collection of this information can result in the taxpayer's deposits or payments being applied incorrectly. The EFTPS provides taxpayers with options in satisfying their tax payment obligation, serving the mission of both Treasury organizations, IRS, and Financial Management Service (FMS). Additionally, less frequent collection of this information would compromise the IRS's ability to enforce tax compliance. Tax compliance is a vital part of the government's ability to meet its mission and serve the public.

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**

There have been several meetings and discussions between the IRS, FMS, and Financial Agents on their roles in EFTPS. The Financial Agents share their knowledge and background in the banking community as well as the general public to make EFTPS a success.

In response to the Federal Register notice dated January 22, 2025 (90 FR 7807), we received no comments during the comment period regarding Forms 9779, 9783, and 14781.

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.

Also, in compliance with the Privacy Act of 1974, as amended, the Privacy Act statement was included in the Instructions package with the enrollment forms. The Computer Matching Agreements project office has been working closely with the Privacy Office and is in compliance with all set guidelines.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the “Electronic Federal Payment Posting System, (EFPPS)” and a Privacy Act System of Records notice (SORN) has been issued for this system under: IRS 22.054-Subsidiary Accounting Files; IRS 22.060-Automated Non-Master File (ANMF); IRS 22.062- Electronic Filing Records; IRS 24.046- Business Master File (BMF), Taxpayer Services; IRS 24.030- Individual Master File and IRS 34.037-Audit Trail and Security Records System. The Internal Revenue Service PIAs can be found at <https://www.IRS.gov/uac/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

Burden Estimates as follows:

Authority	Description	# of Respondents	#Responses per Respondent	Annual Responses	Hours per Response	Total Burden Hours
IRC § 6302(h)	Form 9779	381	1	381	.17	65
IRC § 6302(h)	Form 9783	77	1	77	.17	13
IRC § 6302(h)	Form 14781	26	1	26	.17	4
IRC § 6302(h)	EFTPS Online Enrollment	2,825,000	1	2,825,000	.17	480,250
Totals		2,825,484		2,825,484		480,332

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

EFTPS is a free service of the U. S. Department of Treasury. However, taxpayers are encouraged to check with their authorized financial institutions for their costs, deadlines, and eligibility requirements associated with each payment method.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

There are no printing or distribution costs; an electronic version of the forms are posted to IRS.gov for download and used by the public/financial institutions that need(s) the forms.

15. REASONS FOR CHANGE IN BURDEN

There were no changes made to the forms that resulted in any change to the burden previously reported to OMB. However, the IRS updated the number of responses based on current filing data (including the online enrollment data). This increases the estimated annual responses by 2,824,786 and burden hours by 480,213 due to Agency Estimate.

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 forms expire 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.