

Internal Revenue Service
Supporting Statement
Electronic Tax Administration Advisory Committee Membership Application
OMB Control Number **1545-2231**

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

The Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 98) authorized the creation of the Electronic Tax Administration Advisory Committee (ETAAC). ETAAC has a primary duty of providing input to the Internal Revenue Service (IRS) on its strategic plan for electronic tax administration. Accordingly, ETAAC's responsibilities involve researching, analyzing, and making recommendations on a wide range of electronic tax administration issues.

The Electronic Tax Administration Advisory Committee (ETAAC) provides an organized public forum for discussion of electronic tax administration issues in support of the overriding goal that paperless filing should be the preferred and most convenient method of filing tax and information returns. ETAAC members convey the public's perception of the IRS electronic tax administration activities, offer constructive observations about current or proposed policies, programs, and procedures, and suggest improvements.

Each year, the IRS will solicit applications for membership to maintain a balance of new and returning members. Open season will be announced with a notice in the Federal Register. This is a volunteer position with a time commitment of approximately 150 hours, excluding travel. Volunteers should have experience in electronic tax administration. See the application for a detailed list of skills and qualifications. Applicants may be nominated by individuals and/or associations.

2. USE OF DATA

The agency will use the information to perform Federal Income Tax, FBI, and practitioner check as required of all members and applicants to the Committees.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

All required information and supporting documentation for the membership application can be emailed to publicliaison@irs.gov or via FAX at 1-855-811-8020.

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 minimal or no burden on small businesses or entities by this collection due to the IRS Restructuring Act of 1998 to this type of entity.

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

Applications are accepted once a year and each member are generally appointed to a three-year term. Terms are staggered so that approximately one-third of the committee membership changes each year. Less frequent collection would not allow for the appointment of the appropriate number of committee members. In addition, members are drawn from diverse backgrounds. Members represent 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. Collecting applications annually allows for balance membership from substantially diverse backgrounds when membership seats become available.

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 (90 FR 9803), dated February 18, 2025, we received no comments during the comment period regarding Form 13768.

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 "Business Master File (BMF) system and a Privacy Act System of Records notice (SORN) has been issued for this system under IRS 24-046- CADE Business Master File and IRS 34.037 - IRS 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 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 Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 98) authorized the creation of the Electronic Tax Administration Advisory Committee (ETAAC).

The burden estimate is as follows:

<u>Form</u>	<u>Number of Respondents</u>	<u>Responses per Respondent</u>	<u>Annual Responses</u>	<u>Hours per Response</u>	<u>Total Burden</u>
Form 13768	40	1	40	1.5	60
Totals	40		40		60

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

The IRS estimates the cost burden on respondents to be nominal. There are no start-up or maintenance costs for this collection. The collection does not require respondents to obtain specialized equipment or professional services.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

There is no annualized cost to the federal government, outside of regular agency activities such as taxpayer assistance.

15. REASONS FOR CHANGE IN BURDEN

There are no material changes to the form previously approved by OMB. However, updated filing estimates will increase the annual burden. The number of annual responses will increase to 40. This will increase the estimated burden hours by 13 hours.

	<u>Requested</u>	<u>Program Change Due to New Statute</u>	<u>Program Change Due to Agency Discretion</u>	<u>Change Due to Adjustment in Agency Estimate</u>	<u>Change Due to Potential Violation of the PRA</u>	<u>Previously Approved</u>
Annual Number of Responses	40	0	0	9	0	31
Annual Time Burden	60	0	0	13	0	47

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

We believe that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the collection 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.