

## **SUPPORTING STATEMENT**

Internal Revenue Service

Form 911 Request for Taxpayer Advocate Service Assistance

(And Application for Taxpayer Assistance Order)

OMB Control Number 1545-1504

### **1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

Internal Revenue Code (IRC) section 7811 provides that, the Taxpayer Advocate Service (TAS) may issue a Taxpayer Assistance Order to stop or change Internal Revenue Service (IRS) actions that may cause significant hardship to taxpayers.

Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), and Form 911(SP), Solicitud de Ayuda del Servicio del Defensor del Contribuyente (Y Solicitud de la Orden de Asistencia al Contribuyente), are used by taxpayers (or representative) to apply for relief from a significant hardship which may have already occurred or is about to occur if the IRS takes or fails to take certain actions.

### **2. USE OF DATA**

The data will be used by the Internal Revenue Service to assist in determining whether the taxpayer is suffering or about to suffer a significant hardship if the IRS fails to take certain actions.

### **3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN**

There are no plans to provide electronic filing; however, taxpayers can fax the form to their local TAS office.

### **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**

As part of the Technical and Miscellaneous Revenue Act of 1988 (TAMRA), the

“Omnibus Taxpayer Bill of Rights” amended subchapter A of chapter 80 of the 1986 Code by adding Section 7811 “Taxpayer Assistance Orders” to provide that the Taxpayer Ombudsman (Taxpayer Advocate) and Taxpayer Advocate Service may issue Taxpayer Assistance Orders to stop or change IRS actions that cause significant hardship to taxpayers. A less frequent collection could affect federal programs or policy activities and result in an increase of significant hardships on taxpayers.

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**

We received no comments during the comment period in response to the Federal Register notice (90 FR 22831), dated May 29, 2025.

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 “Taxpayer Advocate Management Information System” and a Privacy Act System of Records notice (SORN) has been issued for these systems under IRS 00.003 – Taxpayer Advocate Service and Customer Feedback; IRS 34.037 - IRS Audit Trail and Security Records System. The Internal Revenue Service PIA’s 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**

Form 911 and Form 911(SP) are used by taxpayers (or representative) to apply for relief from a significant hardship which may have already occurred or is about to occur if the IRS takes or fails to take certain actions. The burden estimates are as follows:

Authority	Description	# of Respondents	# of Responses per Respondent	Annual Responses	Hours per Response	Total Burden Hours
IRC § 7811	Form 911, Form 911(SP)	93,000	1	93,000	.50	46,500
Totals		93,000		93,000	.50	46,500

**13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS**

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**

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. IRS estimates have determined that the cost of developing, printing, distribution and overhead for the form is \$30,436.

**15. REASONS FOR CHANGE IN BURDEN**

There is no change in the paperwork burden previously approved by OMB. We are making this submission to renew the OMB approval.

**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 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.