

**SUPPORTING STATEMENT**  
Internal Revenue Service (IRS)  
Systemic Advocacy Issue Submission  
OMB Control Number **1545-1832**

**1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

Internal Revenue Code Section 7803(c)(2)(B) instructs the National Taxpayer Advocate to issue two reports annually. One of these reports is to address the most serious problems encountered by taxpayers.

What is systemic advocacy?

Systemic Advocacy means identifying and addressing systemic tax problems by analyzing their root causes and recommending corrective action. In all facets of our work, the Office of Systemic Advocacy maintain independence and impartiality and pursue recommendations from an impartial perspective. This office tries to resolve problems by recommending administrative changes to IRS policy, procedures, and processes, or by proposing legislative remedies.

[SAMS- Systemic Advocacy Management System](#) is the quickest, most direct method of bringing issues to our attention. However, taxpayers (individual and business), tax professionals, trade and business associations, etc. may also use Form 14411, *Systemic Advocacy Issue Submission*, to submit systemic problems.

**2. USE OF DATA**

Only the data pertaining to the problem encountered will be used. This information is gathered to analyze trends, assign projects to be worked, and potentially to develop portions of the National Taxpayer Advocate's Annual Report to Congress.

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

We are currently offering electronic filing for Form 14411.

**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**

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 and the needs of the Taxpayer Advocate Service.

**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 of the Treasury Regulations. Internal Revenue Code Section 7803 (c) (2) (B) instructs the National Taxpayer Advocate to issue two reports annually. One of these reports is to address the most serious problems encountered by taxpayers. The use of Form 14411 will assist in gathering these issues for further analysis and action as required by law. A less frequent collection of taxes and tax information could adversely affect the government's effectiveness and hinder the IRS from meeting 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 dated March 14, 2025 (90 FR 12201), we received no comments during the comment period regarding this collection..

**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 "Systemic Advocacy Management System, Generation 2, SAMS II" 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 00.003 Taxpayer Advocate Service and Customer Feedback. The Internal Revenue Service PIA's 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.

The Privacy Act statement associated with this attachment is listed in the Form 14411 instructions.

**12. ESTIMATED BURDEN OF INFORMATION COLLECTION**

The purpose of Form 14411 is to report systemic issues to the Taxpayer Advocate Service (TAS).

Form	Description	# Respondents	# Responses Per Respondent	Total Annual Responses	Hours Per Response	Total Burden
14411	Systemic Advocacy Issue Submission Form	420	1	420	.8	336
<b>TOTAL</b>		<b>420</b>		<b>420</b>		<b>336</b>

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

The IRS currently 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**

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.

The government cost estimate for this collection is summarized in the table below.

<u>Product</u>	<u>Aggregate Cost per Product (factor applied)</u>		<u>Printing and Distribution</u>		<u>Government Cost Estimate per Product</u>
Form 14411	\$ 11,957		\$0	=	\$ 11,957
<b>Total</b>	<b>\$11,957</b>	+	<b>\$0</b>	=	<b>\$11,957</b>
Table costs are based on 2023 actuals obtained from IRS Chief Financial Officer and Media and Publications					

**15. REASONS FOR CHANGE IN BURDEN**

There have been no changes to the forms that would affect burden.

**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 to the certification statement.