SUPPORTING STATEMENT
Internal Revenue Service (IRS)
Acceptance Agent Revenue Procedure
Rev. Proc. 2006-10
OMB #1545-1499

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Internal Revenue Code (IRC) section 6109 provides that, when required by regulations, a person must include an identifying number on a return, statement or other document. Treasury Regulation section 301.6109-1(a) prescribes three types of identifying numbers; (1) a social security number (SSN), (2) an employer identification number (EIN), and (3) a new IRS-issued number called the IRS individual taxpayer identifying number (ITIN). The application form for EINs and ITINs is Form SS-4, and Form W-7, respectively. A taxpayer may either submit the application form and substantiating documentation (if required) for either an EIN or an ITIN directly to the IRS or, as provided in section 301.6109-1(d)(iv), apply for an EIN or an ITIN by using an acceptance agent.

Under an agreement with the IRS, an acceptance agent would assume responsibility for assisting certain foreign persons in obtaining EINs and ITINs. This responsibility includes providing the application forms to the taxpayers, assisting taxpayers in completing the application forms and collecting, reviewing, and maintaining the required documentation. With respect to obtaining ITINs, an acceptance agent may assume greater responsibility by reviewing the required documentation and certifying that the documentation verifies the ITIN applicant's true identity and alien status. The "certifying" acceptance agent would not have to forward the documentation to the IRS, except as part of a verification process by which the IRS may periodically verify the agent's compliance with the agreement. Section 301.6109-1(d)(vi)(A) outlines the necessary provisions of an acceptance agent agreement. The revenue procedure provides information about the application process to become an acceptance agent, and further elaboration on the terms of the requisite agreement. This application process and its associated Form 13551 is currently approved under OMB Control Number 1545-1896.

2. USE OF DATA

The information will be used as guidance for qualification as an acceptance agent and execution of an agreement between an acceptance agent and the IRS relating to the issuance of certain taxpayer identifying numbers.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

There are no reporting requirements associated with Rev. Proc. 2006-10. Therefore, electronic filing is not possible.

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

This revenue procedure describes the application procedures for becoming an acceptance agent and the requisite agreement that an acceptance agent must execute with the IRS. Less frequent collection of this information will negatively impact the ability for individuals to become Acceptance Agents and may affect the certification of the documentation verifying the ITIN applicant's true identity and alien status.

7. SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH THE GUIDELINES IN 5 CFR 1320.5(d)(2)

There are no special circumstances requiring data collection to be inconsistent with guidelines in 5CFR 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 May 9, 2025 (90 FR 19791), the IRS received no comments during the comment period regarding this collection.

9. EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS

No payments or gifts will be provided to 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

No sensitive personally identifiable information is being collected by the IRS.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

The burden for the application process is included in OMB Control Number 1545-1896. The burden estimate for the disclosure and recordkeeping requirements are as follows:

Estimated Number of Respondents: 4,422.

Estimated Responses per Respondent: 32.540625

Estimated Number of Responses: 143,895

Estimated Time per Respondent: 3 hours, 7 minutes

Estimated Total Annual Burden Hours: 13,797 hours

Authority	Description	# of Respondents	# Responses per Respondent	Annual Responses	Hours per Response	Total Burden
IRC section 6109	Revenue Procedure 2006-10	4,422	32.540625	143,895	3 hours, 7 minutes	13,797
Totals		4,422	32.540625	143,895	3 hours, 7 minutes	13,797

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

There are no annualized costs to the respondents beyond providing information and keeping records as part of customary and usual business or private practices.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

There are no annualized costs to the Federal government outside of regular agency activities such as taxpayer assistance and enforcement. These are disclosure and recordkeeping requirements.

15. REASONS FOR CHANGE IN BURDEN

There is no change in the paperwork burden previously approved by OMB.

	Total Requested	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	143,895	0	0	0	0	143,895
Annual Time Burden (Hr)	13,797	0	0	0	0	13,797

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

There are no current 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 leading taxpayers to believe that the information collections will expire as of the expiration date. Taxpayers are not likely to be aware that the IRS may 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 for this collection.