

SUPPORTING STATEMENT
Internal Revenue Service (IRS)
Reducing Tax Burden on America's Taxpayers
Form 13285-A
OMB # 1545-2009

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

The Internal Revenue Service (IRS) needs the taxpaying public's help to identify meaningful taxpayer burden reduction opportunities that impact large numbers of taxpayers. Form 13285-A is used to refer ideas for reducing taxpayer burden to the IRS for consideration and implementation.

This collection is authorized under Executive Order 12862, which has agencies seek information about customer service standards.

2. USE OF DATA

Form 13285-A provides taxpayers another way to comment on the burden associated with IRS documents. It also provides the IRS with another method to solicit comments from the general public on issues relating to taxpayer burden.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

The agency has no plans to offer electronic filing because of the low filing volume. Taxpayers can email the completed form to sbse.otpbr@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

The collection of information requirement does 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

If the IRS did not collect this information, the IRS would not be able to receive comments from the general public on issues relating to taxpayer burden at education and outreach events.

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 29628), dated July 3, 2025, the IRS received no comments during the comment period regarding Form 13285-A.

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 USC 6103.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

There is no sensitive personally identifiable information (PII) in this collection.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

Form 13285-A provides taxpayers another way to comment on the burden associated with IRS documents. It also provides the IRS with another method to solicit comments from the general public on issues relating to taxpayer burden. It is anticipated that approximately 250 members of the public will use Form 13285-A with a response time of approximately 15 minutes for a total of 62 hours.

	Description	# of Respondents	# Responses per Respondent	Annual Responses	Time per Response	Total Burden
	Form 13285-A	250	1	250	15 min.	62 hrs.
Totals		250		250		62 hrs.

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

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. The IRS estimates have determined that the cost of developing, printing, distribution and overhead for the form is \$38,304._

15. REASONS FOR CHANGE IN BURDEN

There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

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 for this collection.