SUPPORTING STATEMENT
Internal Revenue Service (IRS)
Declaration and Signature for Electronic and Magnetic Media Filing
OMB Control Number 1545-0967

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Internal Revenue Code (IRC) Section 6061 states any return, statement, or other document required to be made under any provision of the internal revenue laws or regulations shall be signed in accordance with forms or regulations prescribed by the Secretary. Treasury Regulations (TR) Section 301.6061-1(b) authorizes the Secretary to prescribe in forms, instructions, or other appropriate guidance the method of signing any return, statement, or other document required to be made under any provision of the internal revenue laws or regulations.

IRC Section 6012 defines the persons required to make returns of income. TR Section 1.6012-5 authorizes the use, at the option of a person required to make a return, of a composite return in lieu of any form specified in 26 CFR Part 1 (Income Tax), subject to such conditions, limitations, and special rules governing the preparation, execution, filing, and correction thereof as the Commissioner may deem appropriate.

Form 8453-EG, *E-file Declaration for Forms 709, 709-NA, 706, 706-A, 706-GS(D), 706-GS(T), 706-NA, and 706-QDT*, is used to authenticate an electronic Form 709, 709-NA, 706, 706-A, 706-GS(D), 706-GS(T), 706-NA, or 706-QDT, authorize the electronic return originator (ERO), if any, to transmit via a third-party transmitter, authorize the intermediate service provider (ISP) to transmit via a third-party transmitter if filed online (not using an ERO), and provide the taxpayer’s consent to authorize an electronic funds withdrawal for payment of federal taxes owed.

Form 8453-WH, *E-file Declaration for Form 1042*, is used to authenticate an electronic Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons, authorize the ERO, if any, to transmit via a third-party transmitter, authorize the ISP to transmit via a third-party transmitter if filed online (not using an ERO), and provide the taxpayer’s consent to authorize an electronic funds withdrawal for payment of federal taxes owed.

Form 8879-EG, *E-file Authorization for Forms 709, 709-NA, 706, 706-A, 706-GS(D), 706-GS(T), 706-NA, and 706-QDT*, is used for electronic signature authorizations for Forms 709, 709-NA, 706, 706-A, 706-GS(D), 706-GS(T), 706-NA, and 706-QDT. A donor and an ERO use Form 8879-EG when the taxpayer wants to use a personal identification number (PIN) to electronically sign a return and, if applicable, consent to electronic funds withdrawal.

Form 8879-WH, *E-file Authorization for Form 1042*, is used when a withholding agent and the ERO want to use a PIN to electronically sign an electronic employment tax return and, if applicable, consent to electronic funds withdrawal.

2. USE OF DATA

The data will be used to verify and authenticate the taxpayer’s signature and tax return information when the return is electronically filed, as well as the identity of the ERO, ISP, or paid preparer. The information will also be used to facilitate electronic funds withdrawal for payment of taxes owed, if applicable and authorized.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

Electronic filing is currently available for Forms 8453-EG and 8453-WH. The ERO must retain Forms 8879 and submit them to the IRS upon request.

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

A less frequent collection would not allow the IRS to verify authenticity of a return by matching the data on the declaration with the corresponding data on the electronic return for purposes of Treasury Regulations sections 301.6061-1(b) and 6012-5, or to verify and authenticate the taxpayer's signature on the return. This would result in the inability of the IRS to meet 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

We received no comments during the public comment period in response to the Federal Register notice (90 FR 44754), dated September 16, 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

Privacy impact assessments (PIA) have been conducted for information collected under this request as part of the "Business Master File (BMF)" system, and Privacy Act System of Records notices (SORN) have been issued for this system under Treasury/IRS 22.062-Electronic Filing Records; Treasury/IRS 24.046-Customer Account Data Engine Business Master File; and Treasury/IRS 34.037-IRS Audit Trail and Security Records System. The Department of Treasury PIAs can be found at https://www.irs.gov/privacy-disclosure/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

IRC sections 6012 and 6061, and Treasury Regulations sections 1.6012-5 and 303.6061-1 require taxpayers, EROs, ISPs, and paid preparers to disclose information OR keep records. The IRS anticipates that there will be 634,800 respondents annually, with a total annual burden of 1,152,396 hours.

Authority	Description	# of Respondents	# Responses per Respondent	Annual Responses	Hours per Response	Total Burden Hours
IRC 6012/6061	Form 8453-EG	277,333	1	277,333	1.51	418,775
	Form 8453-WH	40,067	1	40,067	2.18	87,346
	Form 8879-EG	277,333	1	277,333	1.98	550,916
	Form 8879-WH	40,067	1	40,067	2.38	95,359
Totals		**634,800**		**634,800**		**1,152,396**

The following regulations impose no additional burden. Please continue to assign OMB number 1545-0967 to these regulations.

1.6012-5
303.6061-1

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

There is no cost burden to respondents or record keepers resulting from this collection of information.

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. These costs do not include any activities such as taxpayer assistance and enforcement.

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.

Product	Aggregate Cost per Product (factor applied)		Printing and Distribution		Government Cost Estimate per Product
Form 8453-EG	$20,013		$0		$20,013
Form 8453-WH	$20,013		$0		$20,013
Form 8879-EG	$20,013				$20,013
Form 8879-WH	$20,013				$20,013
Grand Total	**$80,052**		**$0**		**$80,052**
Table costs are based on 2024 actuals obtained from IRS Chief Financial Office and Media and Publications					
* New product costs will be included in the next collection update.					

15. REASONS FOR CHANGE IN BURDEN

The estimated number of respondents e-filing Forms 1042, 709, and 709-NA were updated based on current filing data. This increases the burden by 355,934 responses and 610,153 hours due to Agency Estimate. Forms 8453-EG and 8879-EG were updated to enable e-filing of Forms 706, 706-A, 706-GS(D), 706-GS(T), 706-NA, and 706-QDT. This increases the burden by 52,466 responses and 91,723 hours due to Agency Discretion.

	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	634,800	0	52,466	355,934	0	226,400
Annual Time Burden (Hr)	1,152,396	0	91,723	610,153	0	450,520

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

The IRS believes that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the form expires 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.