SUPPORTING STATEMENT
Internal Revenue Service
Form 8849, Claim for Refund of Excise Taxes and
Schedules 1,2,3,5,6 & 8
OMB Control Number 1545-1420

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Internal Revenue Code (IRC) sections 6402, 6404, and 6511, and Treasury Regulations sections 301.6402-2, 301.6404-1, and 301.6404-3 allow taxpayers to claim refunds of taxes (other than income taxes) which were illegally, erroneously, or excessively collected, and to claim a credit, refund, or abatement of interest, penalties, or additions to tax resulting from certain actions by the IRS. Public Law 119-21, Section 70525, created new IRC section 6435 (Dyed Fuel), changing Schedule 5 to allow section 6435 claims.

Form 8849 and its associated schedules are used to claim refunds of certain excise taxes. See IRS Publications 225 and 510 in supplementary documents for additional information on excise taxes.

2. USE OF DATA

The information supplied on Form 8849 is used by the IRS to determine the accuracy of the claim filed.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

The Excise Tax e-File and Compliance (ETEC) initiative allows electronic filing of Form 8849 and its schedules.

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

The information supplied on Form 8849 is used by the IRS to determine the accuracy of the claim filed. The claim’s accuracy could not be confirmed with a less frequent collection and could 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

We received no comments during the comment period in response to the Federal Register notice (90 FR 17795), dated September 16, 2025.

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

No gifts or payments are being 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 "Excise Files Information Retrieval System, ExFIRS" and a Privacy Act System of Records notice (SORN) has been issued for these systems under Treasury/IRS 22.062 - Electronic Filing Records and Treasury/IRS 42.002 - Excise Compliance Programs. The Internal Revenue Service 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 6402, 6404, and 6511, and their associated regulations require taxpayers to claim a refund of certain excise taxes on Form 8849 and its associated schedules. The IRS anticipates that there will be 48,800 respondents annually, for a total estimated burden of 255,010 hours annually. The estimated burden for all taxpayers who file these forms is shown below.

Authority	Description	# of Respondents	# Responses per Respondent	Annual Responses	Hours per Response	Total Burden
IRC 6404, 6402, 6511	Form 8849	24,400	1	24,400	4.21	102,724
IRC 6404, 6402, 6511	Form 8849 Schedule 1	811	1	811	20.86	16,917
IRC 6404, 6402, 6511,	Form 8849 Schedule 2	2,613	1	2,613	11.91	31,121
IRC 6426, 6427, Notice 2018-21 P.L. 115-123	Form 8849 Schedule 3	1,646	1	1,646	7.49	12,329
IRC 6404, 6402, 6511	Form 8849 Schedule 5	78	1	78	5.06	388
IRC 6404, 6402, 6511	Form 8849 Schedule 6	19,113	1	19,113	4.75	90,787
IRC 6404, 6402, 6511	Form 8849 Schedule 8	139	1	139	5.35	744
Totals		48,800		48,800		255,010

The following regulations impose no additional burden. Please continue to assign OMB No. 1545-1420 to these regulations.

41.4481-1
44.6419-1
44.6419-2
48.4081-1
48.4081-7
48.4101-1
48.6420-2
48.6421-3
48.6427-3
48.6427-10
48.6427-11
53.4961-2
53.4963-1
301.6402-2
301.6403-1
301.6404-1
301.6404-3
301.6405-1
301.6511(a)-1
301.6511(b)-1
301.6511(f)-1

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

IRS estimates the total annual cost to respondents at $5,554,853.

To arrive at this figure, 53%[1] of burden of 255,010 was multiplied by $41.10 per hour. IRS

1 IRS estimates, a 53% of taxpayers would hire a Tax Preparer to complete their tax return based on IRS Data

anticipates that 53% of taxpayers may use a tax preparer to complete their Form 8949 and schedules to claim a refund of excise taxes.

The above Hourly Wage Rate is the May 2024 Bureau of Labor Statistics mean wage for "Tax Preparers" (Major Group (13-2082)" of $28.30 times the wage rate benefit multiplier of 1.4524 (to account for fringe benefits) equaling a fully-loaded wage rate of $41.10.

The benefits multiplier is estimated by dividing total compensation of $46.84 by salaries and wages of $32.25, based on Employer Cost for Employee Compensation, September 2024 data, released December 17, 2024.

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 start-up 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 8849 and Instructions	$22,654	+	0	=	$22,654
Form 8849 Sch 1 and Instructions	$29,450	+	0	=	$29,450
Form 8849 Sch 2 and Instructions	$31,553	+	0	=	$31,553
Form 8849 Sch 3 and Instructions	$22,654	+	0	=	$22,654
Form 8849 Sch 5	$19,417	+	0	=	$19,417
Form 8849 Sch 5 Instructions	$ 6,505	+	0	=	$ 6,505
Form 8849 Sch 6	$25,243	+	0	=	$25,243
Form 8849 Sch 6 Instructions	$14,725	+	0	=	$14,725
Form 8849 Sch 8 and Instructions	$25,243	+	0	=	$25,243
Grand Total	**$197,444**	**+**	**0**	**=**	**$197,444**
Table costs are based on 2024 actuals obtained from IRS Chief Financial Office and Media and Publications					

15. REASONS FOR CHANGE IN BURDEN

Book, 2024.

PL 119-21, Section 70525, created new IRC section 6435. These changes are being made to allow section 6435 claims on Schedule 5 (Form 8849). The changes to the Schedule 5 results in an overall burden increase of 88 hours (254,922 to 255,010 hours).

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 forms expire 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.