SUPPORTING STATEMENT
Internal Revenue Service (IRS)
Estate and Gift Taxes; Qualified Disclaimers of Property
OMB Control No. **1545-0959**

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Internal Revenue Code (IRC) Section 2518 governs qualified disclaimers, allowing individuals to refuse an inheritance or gift of property without being treated as having received it for federal tax purposes.

TD 8095 contains the final regulations relating to the disclaimer of property transferred by gift or inheritance. These regulations provide necessary guidance to the public for compliance with the law and affect those persons who disclaim an interest in property. Treasury regulations section 25.2518-1 through 25.2518-3 provide guidance needed to comply with the law.

This request is being submitted to renew the OMB approval.

2. USE OF DATA

The IRS verifies Section 2518 disclaimers to ensure they meet the criteria for "qualified disclaimers" for federal estate, gift, and generation-skipping transfer tax purposes.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

The written disclaimer must be delivered to the person controlling the property, such as the executor or trustee. IRS has no plans to offer electronic filing.

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 under this collection has minimal to no burden on small businesses or entities due to the inapplicability of the authorizing statue under section 2518 to this type of entity.

6. CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES

Consequences of less frequent collection could adversely affect the IRS ability to verify the accuracy of the disclaimer. If a disclaimer doesn't meet the requirements for a qualified disclaimer, the intended donee might be treated for federal tax purposes as having accepted the gift and then made a gift to the next recipient, potentially impacting their unified federal gift and estate tax exemption.

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

There are no special circumstances requiring date 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 December 18, 2025, (90 FR 59323), 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 USC 6103.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the “Business Master file (BMF)” and a Privacy Act System of Records notice (SORN) has been issued for these systems under IRS 22.062 – Electronic Filing Records; IRS 24.030 – Customer Account Data Engine (CADE) Individual Master File; IRS 24.046 - CADE Business Master File (BMF);IRS 34.037 - IRS Audit Trail and Security Records System. The Internal Revenue Service PIA’s can be found at http://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.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

To ensure the disclaimer is legally valid, it must generally meet the following requirements:

- **In writing**: The refusal must be formally documented.
- **Timely**: The disclaimer must be delivered within nine months after the creation of the interest or the disclaimant turns 21 (whichever is later).
- **Irrevocable**: One cannot change their mind after submitting the disclaimer.
- **No acceptance of benefits**: One must not have accepted any benefits or interest from the disclaimed property.
- **No direction of assets**: One cannot control or direct who receives the assets once they are disclaimed.

It is estimated that the number of respondents will be approximately 2,000. Each response is estimated to take approximately 30 minutes to complete. The total burden is 1,000 hours.

Authorities (IRC)	Document	Number of Respondents	Responses Per Respondents	Annual Responses	Time Burden Per Response	Total Annual Burden Hours
25.2518-2(b)	TD 8095	2000	1	2,000	30 mins	1000 hrs.
Totals		**2000**	**1**	**2,000**	**30 mins**	**1000 hrs.**

The following regulations impose no additional burden. Please continue to assign OMB number 1545-0959 these regulations.

25.2518-2

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

From our Federal Register notice dated December 18, 2025, no public comments were received on the estimates of cost burden that are not captured in the estimates of burden hours, i.e., estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information. As a result, estimates of these cost burdens are considered nominal.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

There are no annualized costs to the federal government as these are third party disclosure requirements on respondents.

15. REASONS FOR CHANGE IN BURDEN

There is no change in the paperwork burden previously approved by OMB. We are making this submission to renew the OMB approval.

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 believe 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.