SUPPORTING STATEMENT
Internal Revenue Service
Application to Participate in the IRS Federal/State E-file Program
OMB Control No. 1545-NEW

9. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Form 15693 will be used to apply to be an authorized e-file provider within the Federal and State e-file programs. A State, Local, or Territorial (SLT) Government agency will complete Form 15693 to participate in an IRS e-Service program. The form will also be used to update an application for the e-Service program and manage the Agency delegates.

This form is authorized by 31 U.S.C. 330, which provides the rules and requirements for representatives practicing before the Department of Treasury and Internal Revenue Service (IRS).

10. USE OF DATA

IRS will use the information to verify a person is qualified to act on behalf of the SLT government.

11. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

Form 15693 is collected electronically.

12. EFFORTS TO IDENTIFY DUPLICATION

The IRS is the only Federal agency with the authority to require this information.

13. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES

Small entities should not be disadvantaged as the collections have been structured to request the least amount of information and still satisfy the requirements of the statutes, regulations, and the needs of the IRS.

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

Without the information with Form 15693, the IRS would not be able to verify participants as being qualified to act on behalf of the State in the Federal/State e-file program.

15. 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).

16. 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 September 26, 2025 (90 FR 46463) we have received 1 public comment. The full comments will be included within submission to the Office of Management and Budget (OMB). The summary of the comments and the IRS responses are below:

Comment	Response
Express support for the collaboration between State, local, tax authorities through the e-file program	IRS appreciates the commentor's support.
Ensure the form 15693 process includes clear electronic submission options and detailed user guidance.	IRS has created form instructions that include the electronic submission options for Form 15693.
Provide adequate technical assistance for smaller agencies with limited technological infrastructure.	IRS publishes e-file guidance within our Publication. For example, Publication 1345 provides the rules and requirements for e-file providers.
Maintain strong and transparent data protection standards to safeguard sensitive taxpayer information.	IRS agrees. Under 26 USC 6103, tax returns and tax return information are required to remain confidential.

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

No payment or gift has been provided to any respondents.

18. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

Generally, tax returns and tax return information are confidential as required by section 6103.

19. JUSTIFICATION OF SENSITIVE QUESTIONS

A privacy impact assessment (PIA) has been conducted for information collected under this request, and a Privacy Act System of Records notice (SORN) has been issued for these systems under Treasury/IRS 22.062 - Electronic Filing Records; Treasury/IRS 24.030 - Customer Account Data Engine (CADE) Individual Master File; Treasury/IRS 24.046 - CADE Business Master File (BMF); Treasury/IRS 34.037 - Audit Trail and Security Records; Treasury/IRS 00.001 – Correspondence files and Correspondence Control Files. 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.

20. ESTIMATED BURDEN OF INFORMATION COLLECTION

The respondents to this collection are State, Territorial, and Local governments. According to the Census data from 2022[1], there are 90,888 SLT governments, not all of which impose income taxes. While there could be more respondents for this collection, IRS anticipates that a small percentage would use the form in a given year. The burden estimate is as follows:

Form	Number of Responses	Hours per Response	Total Hours
Form 15693	5	1 hours	5
Totals	**5**		**5**

21. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

There are no start-up, capital, or maintenance costs to respondents for this collection.

22. 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 $19,152.

23. REASONS FOR CHANGE IN BURDEN

This is a new collection. Prior to the creation of the form, IRS communicated individually with the SLT governments to obtain this information. IRS has created the form to make the process easier and more efficient.

24. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

There are no plans for tabulation, statistical analysis and publication.

25. 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 OMB approval

1 Information obtained from Table 1: Government Units by State: Census Years 1942 to 2022 [CG2200ORG01] 2022 Census of Governments, Organization Tables

and obtain a new expiration date before the old one expires.

26. <u>EXCEPTIONS TO THE CERTIFICATION STATEMENT</u>

There are no exceptions to the certification statement.