

SUPPORTING STATEMENT
Internal Revenue Service (IRS)
Application for Extension of Time to Furnish Recipient Statements
OMB # **1545-2313**

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Internal Revenue Code (IRC) sections 170(f)(12), 199, 220(h), 223, 408, 408A, 529, 529A, 530, 853A, 6039, 6041, 6041A, 6042, 6043, 6044, 6045, 6047, 6049, 6050A, 6050B, 6050D, 6050E, 6050H, 6050J, 6050N, 6050P, 6050Q, 6050R, 6050S, 6050T, 6050U, 6050W, 6050X, 6050Y, and their regulations require filers of information returns to furnish a statement to recipients. The regulations allow the filer to request an extension of time to furnish the statements to recipients by submitting a request to the IRS with certain information. Filers of information returns use Form 15397, Application for Extension of Time to Furnish Recipient Statements, to request this extension.

2. USE OF DATA

The data collected by IRS will be used to verify the information return filer. Once the filer is identified, their account will be indicated with a granted extension of time to furnish copies to recipients.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

The IRS receives requests for an extension of time to furnish the statements to recipients by fax, or online at: <https://www.irs.gov/forms-pubs/mobile-friendly-forms> .

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

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

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

To be granted an extension, the law requires the information return filer to submit a request each tax year. The consequences of a less frequent collection will increase the burden on the IRS and delay the processing of the extension request. The purpose of the

form is to create a structured method to request an extension request so that processing efficiency can be improved. The IRS would be unable to grant an extension without a request each year from the taxpayer.

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 dated April 17, 2026, (91 FR 20778), the IRS received no comments during the comment period regarding Form 15397.

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

Communication with the filer follows standardized IRS disclosure protocols and procedures. The IRS will either grant or deny the extension via correspondence. 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 “Filing Information Returns Electronically (FIRE)” system and Privacy Act System of Records notices (SORN) have been issued for this system under IRS 22.026 – Form 1042–S Index by Name of Recipient; IRS 22.061 – Information Returns Master File (IRMF); IRS 24.046 – Customer Account Data Engine Business Master File; IRS 42.021 – Compliance Programs and Projects Files, and IRS 34.037–IRS Audit Trails and Security Records System. The Internal Revenue Service PIAs 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

The IRC sections and their regulations pertaining to information returns allow the filer to request an extension of time to furnish the statements to recipients by submitting a request to the IRS with certain information. Filers of information returns use Form 15397 to request this extension. The IRS anticipates that there will be approximately 35,000 respondents annually, with a total estimated burden of 25,200 hours annually. The estimated burden is shown below.

Description	Number of Respondents	Responses per Respondent	Annual Responses	Hours per Response	Total Burden
Form 15397	35,000	1	35,000	.72	25,200
Totals	35,000		35,000		25,200

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

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. IRS estimates have determined that the cost of developing, printing, distribution and overhead for the form is \$23,405.

15. REASONS FOR CHANGE IN BURDEN

IRS is making this submission to extend the OMB approval. The number of responses has increased to reflect the most recent filing data.

	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	35,000	0	0	15,000	0	20,000
Annual Time Burden (Hr)	25,200	0	0	10,800	0	14,000

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 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.