SUPPORTING STATEMENT
Internal Revenue Service (IRS)
Electronic Payee Statements
OMB Control Number 1545-1729

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

In general, a furnisher may furnish the statement electronically using the method described in the regulations if the recipient consents to receive the statement electronically, and if the furnisher makes certain disclosures to the recipient, annually notifies the recipient that the statement is available on a website and provides access to the statement on that website for a prescribed period.

This collection contains final regulations, Treasury Decision (TD) 9114 (published February 18, 2004 [69 FR 7567]), relating to the voluntary electronic furnishing of statements on Forms W-2, ``Wage and Tax Statement,'' under Internal Revenue Code (IRC) sections 6041 and 6051, and statements on Forms 1098-T, ``Tuition Statement,'' and Forms 1098-E, ``Student Loan Interest Statement,'' under IRC section 6050S. These final regulations affect businesses, other for-profit institutions, and eligible educational institutions that wish to furnish these required statements electronically. The regulations will also affect individuals (recipients), principally employees, students, and borrowers, who consent to receive these statements electronically. This request is being submitted to request a renewal of the OMB approval.

2. USE OF DATA

These regulations state that furnishers may provide the written statements required by IRC sections 6041(d), 6050S(d), and 6051 in an electronic format in lieu of a paper format. In addition, the regulations provide furnishers with a method to furnish a statement in connection with a Form 1098-T or Form 1098-E under IRC section 6050S(d), or a Form W–2 under section 6041(d) or 6051, electronically using website technology. This collection of information is required only for persons who wish to furnish the statements electronically using the method described in the regulations.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

Under the regulations, furnishers will (1) obtain electronic consent or confirmation of consent of the recipient to receive his or her statements electronically in a manner reasonably demonstrating that the recipient can access the electronic statement; and (2) notify recipients electronically that their statements are available on a website.

4. EFFORTS TO IDENTIFY DUPLICATION

The information obtained through this collection is unique and is not already available for use or adaption from another source.

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

This information collection does not have a significant economic impact on small businesses or other small entities.

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

The consequences of less frequent collection would be less compliance oversight of the filers. The objectives of these final regulations are to provide uniform, practicable, and administrable rules for providing information statements electronically. The IRS will not be able to ensure proper compliance, privacy, and sharing of tax information to recipients. Tax compliance is a vital part of the government’s ability to meet its’ mission and serve the public.

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 March 25, 2026 (91 FR 14629), the IRS received no public comments regarding TD 9114.

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

No personally identifiable information (PII) is collected.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

In general, sections 1.6041-2(a)(5), 1.6050S-1(a), 1.6050S-2(a) and 31.6051-1(j) of the regulations permit a furnisher to furnish electronic copies of Forms W-2, Forms 1098-T, and Forms 1098-E (‘statements”) to an individual (employee, student, or borrower) if the furnisher (i) obtains the individual’s electronic consent (or electronic confirmation of consent) to receive the statement electronically, (ii) makes certain disclosures in writing (electronically or on paper) to that individual, (iii) posts the statements on a website until October 15 of the year, and (iv) sends electronic or paper notices to the recipient of the posting of the statements (and if applicable, corrected statements). A recipient must notify the furnisher of a withdrawal of consent in writing (electronically or on paper) and the furnisher must confirm the withdrawal in writing (electronically or on paper). Recipients may notify the furnishers of updated information regarding their U.S. mail or e-mail address. Furnishers will retain copies of the consents, withdrawals of consents, updated information, and the notices of posting.

We estimate that furnishers, including 15,200 employers, will ask approximately 28,449,495 individuals if they would like to receive their statements electronically instead of on paper. The burden related to each request is six minutes (which includes all the requirements mentioned above). Thus, the total burden for this voluntary collection of information is 2,844,950 hours (0.1 hours x 28,449,495 requests = 2,844,950 hours).

The burden estimate is as follows:

	Description	# Respondents	# Responses Per Respondent	Total Annual Responses	Hours Per Response	Total Burden
TD 9114	Statement for Employee's - Consent request	28,449,495	1	28,449,495	0.1	28,449,950
	Totals	2,844,950	1	2,844,950		2,844,950

The following regulation imposes no additional burden. Please continue to assign OMB number 1545-1729 to these regulations:

1. 6041-2 1.6050S-2 1.6050S-4 31.6051-1

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

This information collection will be included in the consolidated OMB submission for information returns currently being developed. IRS is working on the methodology for evaluating information return burden and cost; and will update the cost and burden estimates as part of the consolidation.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

There is no cost to the Federal government as this is recordkeeping and third-party disclosure requirement.

15. REASONS FOR CHANGE IN BURDEN

There are no changes being made to the regulation or burden estimates at this time.

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 regulations 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 to the certification statement.