

## SUPPORTING STATEMENT

**17112. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

The Pension Protection Act of 2006 (PL 109-280) provides in section 1213(c) of the Act that taxpayers claiming a deduction for a qualified conservation contribution with respect to the exterior of a building located in a registered historic district in excess of \$10,000, must pay a \$500 fee to the Internal Revenue Service or the deduction is not allowed.

**17113. USE OF DATA**

Amounts pay are to be dedicated to Internal Revenue Service enforcement of qualified conservation contributions.

**17114. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN**

Electronic filing is available for Form 8283-V.

**17115. EFFORTS TO IDENTIFY DUPLICATION**

We have attempted to eliminate duplication within the agency wherever possible.

**17116. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES**

Not applicable.

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

Not applicable.

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

Not applicable.

**8. CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF**

**INSTRUCTIONS AND FORMS, AND DATA ELEMENTS**

We will publish a notice in the Federal Register in the near future to solicit public comments on this form.

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

Not applicable.

**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**

Not applicable.

**12. ESTIMATED BURDEN OF INFORMATION COLLECTION**

The burden estimate is as follows:

Form	<u>Number of Responses</u>	<u>Time per Response</u>	<u>Total Hours</u>
8283-V	1,500	.46	690

Estimates of the annualized cost to respondents for the hour burdens shown are not available at this time.

**13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS**

Estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information are not available at this time.

**14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT**

The primary cost to the government consists of the cost of printing Form (approx. \$9 per 1,000). We estimate that the cost of printing the form is less than \$1,000.

**15. REASONS FOR CHANGE IN BURDEN**

This is a new form.

**16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION**

Not applicable.

**17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE**

See attachment.

**18. EXCEPTIONS TO THE CERTIFICATION STATEMENT ON OMB FORM 83-I**

Not applicable.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

**Justification for emergency submission**

Recently enacted legislation (August 17, 2006), P.L. 109-280, section 1213(c), provides that no deduction shall be allowed for certain charitable contributions made after February 12, 2007, unless a \$500 filing fee is paid. After considering numerous difficult issues related to how to process this fee, the IRS recently developed this form as the best way to meet the unique challenge of correctly processing this nontax payment so that it is not inadvertently treated as a tax payment. The form needs to be issued as soon as possible after February 12, 2007, or fiscal year taxpayers may not have a way to pay the fee and their deduction may be disallowed, frustrating Congressional intent.