

Supporting Statement
(Form 8868)

32576. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Sections 6081 and 1.6081 of the Internal Revenue Code and regulations permit the Internal Revenue Service to grant a reasonable extension of time to file a return. Form 8868 provides the necessary information for a taxpayer to apply for an extension to file a fiduciary or certain exempt organization returns.

32577. USE OF DATA

Form 8868 is used by certain tax exempt organizations to request an extension of time to file the returns for the entity.

32578. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

Form 8868 does not involve the use of automated, electronic, or other technological collection techniques.

32579. EFFORTS TO IDENTIFY DUPLICATION

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

5. **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 received no comments during the comment period in response to the Federal Register notice dated February 26, 2010 [75 FR 11631].

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

Form	Number of Responses	Time per Response	Total Hours
8868 Pt. I			138,928 5.06
" Pt. II			702,976 110,004 5.35
Alt Address			588,522

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248,932

1,291,497

Estimated Burden of Information Collection has decreased, because Part III (Pt. III "Alt. Address") is deleted from the form leaving only Part I and Part II.

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

We have reviewed the following regulations and have determined that the reporting requirements contained in them are entirely reflected on the form. The justification appearing in item 1 of the supporting statement applies both to these regulations and to the form.

1.6081-1(b)	55.6081-1
	1.6081-3T
	1.6081-6
41.6081(a)-1	

13. ESTIMATED TOTAL ANNUAL COST OF BURDEN TO RESPONDENTS

As suggested by OMB, our **Federal Register Notice** dated **February 26, 2010 (75 FR 11631)**, requested public comments on 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. However, we did not receive any responses from taxpayers on this subject. As a result, estimates of these cost burdens 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 this form. We estimate that the cost of printing the form is \$5,000.

15. REASONS FOR CHANGE IN BURDEN

Estimated Burden of Information Collection changed, because Part III ("Pt. III" (Alt. Address) is deleted from the form leaving only Part I and Part II.

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

Not applicable.

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

See attachment.

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

Not applicable.

Note: The following paragraph applies to all of the collections of information in this submission:

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.