

**SUPPORTING STATEMENT**  
**Internal Revenue Service**

PTIN Supplemental Application For U.S. Citizens Without a Social Security Number  
Due To Conscientious Religious Objection  
OMB #1545-2188

**1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

In order to get a Preparer Tax Identification Number (PTIN), a person must establish their identity. Most individuals applying for a PTIN have a social security number, and will provide that number as part of the application process. However U.S. residents that have a conscientious religious objection to getting a social security number will not have a social security number to provide. Form 8945 was created to enable those religious objectors to provide the necessary information and documentation that will be provided to establish their identity in lieu of providing a social security number.

**2. USE OF DATA**

The information will be used by the IRS to establish the citizenship and identity of U.S. citizens submitting a PTIN application who are conscientious religious objectors to having a social security number.

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

Since identity documents must be submitted with this form, the form must be mailed in. The required documents cannot be submitted electronically.

**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**

There are no small entities affected by this collection.

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

IRS uses the information on Form 8945 to process requests by U.S. citizens who are members of certain recognized religious groups (defined below) that want to prepare tax returns for compensation. All tax return preparers must obtain a preparer tax identification number (PTIN) to be eligible to prepare tax returns for compensation. Generally, the IRS requires an individual to provide a social security number (SSN) to

get a PTIN. Because members of certain religious groups have a conscientious objection to obtaining an SSN, Form 8945 must be filed by these individuals to establish their identity, U.S. citizenship, and status as members of a recognized religious group.

**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**

Periodic meetings are held between IRS personnel and representatives of the American Bar Association, the National Society of Public Accountants, the American Institute of Certified Public Accountants, and other professional groups to discuss tax law and tax forms. During these meetings, there is an opportunity for those attending to make comments regarding Form 8945.

We received no responses to the May 19, 2017, *Federal Register* Notice (82 FR 23133), regarding Form 8945.

**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 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 "Information Returns Processing (IRP)," "Return Preparer Database (RPD)" and Privacy Act System of Records notices (SORN) has been issued for these systems under

Treas/IRS 22.061– Information Return Master File (IRMF);  
Treas/IRS 24.030–Customer Account Data Engine Master File;  
Treas/IRS 34.037–IRS Audit Trail 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**

<b>Authority</b>	<b>Description</b>	<b># of Respondents</b>	<b># Responses per Respondent</b>	<b>Annual Responses</b>	<b>Hours per Response</b>	<b>Total Burden</b>
26 USC 6109	Form 8945	500	1	500	7.18	3,590
<b>Totals</b>		500				3,590

IRS estimates that the annualized cost to respondents for the hour burdens shown are nominal.

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

To ensure more accuracy and consistency across its information collections, IRS is currently in the process of revising the methodology it uses to estimate burden and costs. Once this methodology is complete, IRS will update this information collection to reflect a more precise estimate of burden and costs.

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

The primary cost to the government consists of the cost of printing Form 8945. We estimate that the cost of printing the form is \$22,848.

**15. REASONS FOR CHANGE IN BURDEN**

There are no changes to the burden previously approved by OMB.

This submission is for renewal purposes only.

**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**

We believe that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the form sunsets as of the expiration date. Taxpayers are not likely to be aware that the Service 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**

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.