SUPPORTING STATEMENT
Internal Revenue Service (IRS)
Practice Before the Internal Revenue Service
Form(s) 14360, 14364, and 14392, Revenue Procedure 2012-12, T.D. 9011, and T.D. 9257
OMB Control Number 1545-1726

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Circular 230 is a publication of certain U.S. Treasury regulations which include the rules governing practice before the U.S. Internal Revenue Service (IRS). These rules require attorneys, those qualified to practice as Certified Public Accountants, Enrolled Agents, and other persons who prepare tax returns and provide tax advice to do certain things. The rules in Circular 230 also prohibit certain conduct. Penalties may be imposed for noncompliance. The rules in Circular 230 are codified as Title 31 of the Code of Federal Regulations, Subtitle A, Part 10. Section 10.30 of Circular 230 requires a registered tax return preparer using any paid advertising involving print, television or radio, in which the individual represents that the individual is a registered tax return preparer to display or broadcast the following statement: "The IRS does not endorse any particular individual tax return preparer. For more information on tax return preparers go to IRS.gov." Section 10.30 also provides that an individual holding a current or otherwise valid PTIN who is not an attorney, certified public accountant, enrolled agent, enrolled retirement plan agent, enrolled actuary, or registered tax return preparer must display or broadcast the same statement if the individual uses any paid advertising involving print, television or radio to represent that the individual is a tax return preparer.

Form 14360

This form is used to file a complaint against an approved IRS Continuing Education Provider (CE) who is not meeting Revenue Procedure 2012-12 standards while offering CE programs to enrolled agents, enrolled retirement plan agents, and other tax return preparers.

Form 14364

The primary purpose of this form is to evaluate the content and delivery of our continuing education programs.

Form 14392

This waiver is typically requested when an individual has not been or will not be able to acquire the required CE credits prior to the renewal deadline for Enrolled Agents, or Enrolled Retirement Plan Agents.

Rev. Proc. 2012-12

The purpose of this revenue procedure is to describe the procedures and standards that organizations must follow to be identified by the Internal Revenue Service as a qualifying organization that may accredit continuing education providers under section10.9(a)(1)(iii) of Circular 230. This revenue procedure also describes the standards for a continuing education provider under section 10.9(a)(1) and the procedures that individuals and entities must follow to

be approved by the Internal Revenue Service as a continuing education provider under section 10.9(a)(1)(iv).

TD 9527

These regulations affect individuals who practice before the IRS and providers of continuing education programs. The regulations modify the general standards of practice before the IRS and the standards with respect to tax returns.

TD 9011

These regulations affect individuals who are eligible to practice before the Internal Revenue Service. These regulations modify the general standards of practice before the Internal Revenue Service.

2. USE OF DATA

The data will inform the public that the tax return preparer doing the advertising is not individually endorsed by the IRS. The data will also tell the public where to go to find more information about tax return preparers.

Form 14360

The IRS will use this form to consider complaints against a CE Provider that failed to meet the standards in Revenue Procedure 2012-12. Examples include CE Provider's failure to provide continuing education programs that utilize materials specifically developed for instructional use, use instructors who have subject matter expertise in the topics covered, provide a certificate of completion to attendees who successfully completed the program, make available to attendees program evaluations to individuals who have successfully completed the program, provide CE program content that is accurate, current, and designed to communicate effectively, whether classroom-based, computer based, or self-study, and obtain IRS approval prior to offering CE credit to enrolled agents, enrolled retirement plan agents, and other tax return preparers.

Form 14364

This collection will be used by the IRS as an evaluation tool better the Continuing Education Program.

Form 14392

The information provided by this form will allow the IRS to document those individuals who have not been, or will not be able to acquire the required CE credits prior to the renewal deadline for Registered Tax Return Preparers, Enrolled Agents, or Enrolled Retirement Plan Agents.

Rev. Proc. 2012-12

This information is required in order for the IRS to ensure that individuals and organizations permitted to provide continuing education or accredit others to provide continuing education meet all of the appropriate procedures and standards for education in Federal tax practice.

TD 9527

These regulations result in a recordkeeping burden for individuals who practice before the IRS and providers of continuing education programs.

TD 9011

The disclosure of this information to the public is needed to inform the public that individual tax return preparers are not endorsed by the IRS. The information is also necessary to more fully inform the public about where to go to find information about tax return preparers.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

There are no plans to provide electronic filing because electronic filing is not appropriate for the collection of information in this submission.

4. EFFORTS TO IDENTIFY DUPLICATION

The information obtained through this collection is unique and is not already available or use or adaption 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

The information required is needed to verify compliance with the Internal Revenue Code. A less frequent collection of taxes and tax information could adversely affect the government's effectiveness and would reduce the oversight of the public in ensuring compliance with Internal Revenue Code and hinder the IRS from meeting its mission.

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 October 15, 2019 (84 FR 55229), we received no comments during the comment period regarding these regulations.

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

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the "Individual Master File (IMF)" system and a Privacy Act System of Records notice (SORN) has been issued for this system under; Treas/IRS 24.030 Individual Master File. The Internal Revenue Service PIAs can be found at https://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.

The Privacy Act statement associated with this form is listed in the instructions.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

Estimated total annual reporting burden is broken out as follows:

	Description	# Respondents	# Responses Per Respondent-Approximate	Total Annual Responses	Hours Per Response	Total Burden
Rev Proc 2012-12	purpose of this revenue procedure is to describe the procedures and standards and describes the standards for a continuing education provider under section 10.9(a)(1) and the procedures that individuals and entities must follow to be approved	3,000	1	3,000	.92	2,750
TD 9011	modify the general standards of practice before the IRS and the standards with respect to tax returns.	56,000	1	5,600	.89	50,000
TD 9257	modify the general standards of practice before the IRS and the standards with respect to tax returns	601,900	1	601,900	2.84	1,710,000
Form 14360	Used to file a complaint against an approved IRS Continuing Education Provider (CE)	6,000	1	6,000	.25	1,500
Form 14364	Used to evaluate the content and delivery of our continuing education programs.	50,000	1	50,000	.25	12,500
Form 14392	waiver	1,500	1	1,500	.25	375
TOTAL		718,400		718,400		1,777,125

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

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.

15. REASONS FOR CHANGE IN BURDEN

There are no changes being made to the forms, regulations, or revenue procedure at this time.

	Requested	Program Change Due to New Statute	Program Change Due to Agency Discretion	Change Due to Adjustment in Agency Estimate	Change Due to Potential Violation of the PRA	Previously Approved

Annual Number of Responses	718,400					718,400
Annual Time Burden (Hr)	1,777,125					1,777,125

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 regulations 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

There are no exceptions to the certification statement.

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.