



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request on Information Collection for Forms 14039, 14039 (SP), 14039-B and 14039-B (SP)

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning Form 14039, Identity Theft Affidavit, Form 14039 (SP), Declaracion Jurada sobre el Robo de Identidad, Form 14039-B, Business Identity Theft Affidavit and Form 14039-B (SP), Declaracion Jurada sobre el Robo de Identidad de un Negocio.

DATES: Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Direct all written comments to Laurie Brimmer, Internal Revenue Service, room 6529, 1111 Constitution Avenue NW., Washington, DC 20224. Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form number, reporting or record-keeping requirement number, and OMB number (if any) in your comment.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the collection tools should be directed to Alissa Berry, at (901) 707-4988, at Internal Revenue Service, room 6529, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at Alissa.A.Berry@irs.gov.

SUPPLEMENTARY INFORMATION:

Currently, the IRS is seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

Title: Identity Theft Affidavit; Declaracion Jurada sobre el Robo de Identidad; Business Identity Theft Affidavit and Declaracion Jurada sobre el Robo Identidad de un Negocio.

OMB Number: 1545-2139

Form Numbers: 14039, 14039 (S), 14039-B and 14039-B (SP)

Abstract: The primary purpose of these forms is to provide a method of reporting identity theft issues to the IRS so that the IRS may document situations where individuals or businesses are or may be victims of identity theft. Additional purposes include the use in the determination of proper tax liability and to relieve taxpayer burden. The information may be disclosed only as provided by 26 U.S.C 6103.

Current Actions:

Form 14039-B and Form 14039-B (SP): No changes have been made to the form(s) since 2014.

Form 14039 and Form 14039 (SP):

The Form 14039/14039 (SP) has been reduced to one page when a person is reporting the incident for themselves and it is not being reported by a Representative, Conservator, Parent or Guardian.

Section C has been updated to include the complete Taxpayer Identification Number.

The "Other" options for language in Section C has been eliminated.

Section D, Required Documentation, has been eliminated.

The Signature and Date Signed line has been moved to page 1.

Section A has been assigned and expanded to specify for whom the filing is made and allow specific clarity for respondent options.

The “Reason for Filing This Form”, formerly Section A on the February 2014 Revision, has been moved to Section B.

Section E has been expanded to gain germane information from “third party” filers.

Instructions have been revised to simplify guidance for steps in filing and to prevent misrouting of tax returns as well as Forms 14039.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals or Households, Business or other for-profit organizations and Not-for-Profit institutions.

Taxpayer Burden Estimates:

Forms 14039 and 14039 (SP)

Estimated Number of Respondents: 382,433

Estimated Time Per Respondent: 1 hour 20 minutes

Estimated Total Annual Burden Hours: 508,636

Forms 14039-B and 14039-B (SP)

Estimated Number of Respondents: 20,000

Estimated Time Per Respondent: 18 minutes

Estimated Total Annual Burden Hours: 6,200

<u>Form</u>	<u>Estimated Number of Responses</u>	<u>Estimated Time Per Respondent</u>	<u>Estimated Total Annual Burden Hours</u>
Form 14039/14039 (SP)	382,433	1 hour 20 minutes	508,636
Form 14039-B/14039-B (SP)	20,000	18 minutes	6,200
Total	402,433		514,836

The following paragraph applies to all of the collections of information covered by this notice:

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.

REQUEST FOR COMMENTS: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record.

Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: September 13, 2018.

Tuawana Pinkston,
IRS PRA Clearance Officer,
[FR Doc. 2018-20576 Filed: 9/20/2018 8:45 am; Publication Date: 9/21/2018]