

PAPERWORK ELIMINATION ACT OF 1997

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MARCH 6, 1997.—Ordered to be printed
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Mr. TALENT, from the Committee on Small Business,
submitted the following

REPORT

[To accompany H.R. 852]

[Including cost estimate of the Congressional Budget Office]

The Committee on Small Business, to whom was referred the bill (H.R. 852) to amend chapter 35 of Title 44, United States Code, popularly known as the Paperwork Reduction Act, to minimize the burden of Federal paperwork demands upon small businesses, educational and nonprofit institutions, Federal contractors, State and local governments, and other persons through the sponsorship and use of alternative information technologies, having considered the same, report favorably thereon without amendment and recommend that the bill do pass.

PURPOSE

The purpose of the “Paperwork Elimination Act of 1997” is to minimize the burdens of Federal paperwork demands upon small businesses, educational and nonprofit institutions, Federal contractors, State and local governments, and other persons through the use of alternative information technologies, including the use of electronic maintenance, submission, or disclosure of information to substitute for paper, or to more effectively enable federal agencies to achieve the purposes expressed in Chapter 35, Title 44, otherwise known as the “Paperwork Reduction Act.”

SUMMARY

In brief, the Paperwork Elimination Act is intended to do the following:

- A. Direct Federal agencies to provide the option of electronic submission of information, electronic compliance with regu-

latory information needs, and electronic disclosure of information to all who respond to federal information demands.

Section 2 stresses the intention of this legislation to advance the use of alternative information technologies and, in doing so, decrease the level of paperwork demands by the Federal government. The intended beneficiaries of this legislation are small businesses, educational and nonprofit institutions, Federal contractors, State and local governments, and others. Small businesses, who face a disproportionate burden in complying with federal regulations, are particularly targeted.

B. Direct the Director of the Office of Management and Budget (OMB) to oversee the implementation of providing for the optional use of electronic submission, maintenance, and disclosure. The Director is to monitor and report to Congress on the progress of Federal agencies and how regulatory burdens on small businesses and others have been reduced as a result of using new information technologies.

Section 3(a) describes the responsibilities of the Director of OMB to oversee the acquisition and use of information technology. This section compels the Director to consider alternative information technologies when working with agencies to develop strategies for reducing paperwork burdens.

Section 3(b) directs the Director of OMB to promote the use of electronic submission, maintenance, and disclosure as a option for entities complying with the regulations of Federal agencies. The provision compliments and is added to § 3504(h) of the Paperwork Reduction Act, which outlines the Director's obligations to advance the use of information technology.

C. Clarify and strengthen provisions within current law requiring agencies to utilize "information technology" by specifying that small business and other public persons with access to computers and modems should be enabled to use them when dealing with the Federal government.

Section 5(a) requires Federal agencies, when appropriate, to provide respondents with the option of maintaining, submitting, or disclosing information electronically when complying with Federal regulations.

Section 5(b) states that each agency must certify and report on the extent to which it has considered and relieved the burden of paperwork, particularly on small business and individuals, by enabling the optional use of electronic maintenance, submission, or disclosure of information.

Section 5(c) amends § 3506(c)(3)(J) of the Paperwork Reduction Act to specify that, when certifying and reporting on information technologies used to collect information, Federal agencies must also consider the ability of respondents to electronically maintain, submit, and disclose information.

NEED FOR LEGISLATION

As part of continuing efforts to enable the Federal government to take advantage of the Information Age, the Committee recognized the need to encourage and monitor the progress of Federal agencies in their effort to utilize new "information technology" to reduce the public cost of meeting the Federal

government's information needs. Moreover, a specific need is to allow those small businesses, taxpayers, and others with access to computers and modems to use them when dealing with the Federal government.

Witnesses before the Small Business Committee have estimated that the American public expends an amount of time and effort equal to 510 billion dollars, or some 9 percent of the Gross Domestic Product of 1992, in order to meet the Federal government's information needs. Small business bears a disproportionate share of that cost.

The Federal Government is lagging behind the rest of the nation in using new technology. Individuals can now send and receive mail, accomplish their personal banking transactions, and even read a newspaper from a personal computer or phone. Individuals should be able to conduct much of their business with the government electronically as well. Legislation is needed to seize the opportunity which the Information Age and new information technologies present to reduce the huge cumulative burden of meeting the Federal government's information demands.

Clearly, the need exists to promote and monitor efforts to minimize the burdens of Federal paperwork demands upon small businesses, educational and nonprofit institutions, Federal contractors, state and local governments, and other persons through the use of alternative information technologies, including the use of electronic maintenance, submission, or disclosure of information to substitute for paper. Congressional oversight activities will be enhanced by requiring reporting on the progress of agencies and how regulatory burdens have been reduced.

During the 104th Congress, the Government Programs Subcommittee held hearings in which a number of witnesses stressed the need for this legislation. Witnesses went into great detail regarding the potential for significant cost savings through the implementation of information management systems which allow small business and the public to use electronic technology.

These savings would be complemented by increased productivity in the workplace due to the reduction in time spent on paperwork submission and update. Mr. Marvin Beriss of MB Associates, Inc., an expert in database information technology, stated that the intelligent electronic form saves time by automatically populating fields on the same form that require the same information, such as the name, social security number, etc. Additionally, if such forms are used as part of a Form Set comprised of multiple forms, the common information can be automatically integrated onto all the forms in the set. This technology has the potential to save significant time spent filling in forms while concurrently insuring consistency and efficiency.

The "Paperwork Elimination Act" amends Chapter 35, Title 44, the Paperwork Reduction Act of 1995, by requiring all Federal agencies to provide the option of electronic submission of information, electronic compliance with regulations, and electronic disclosure of information to all who must comply with Federal regula-

tions. Furthermore, Federal agencies would be prohibited from collecting information until they have first published a notice in the Federal Register detailing how the information may be maintained, submitted or disclosed electronically. The Director of the Office of Management and Budget would be required to oversee the implementation of electronic submission, compliance, and disclosure and to monitor and report on the progress of Federal agencies and how regulatory burdens on small businesses have been reduced.

The Paperwork Elimination Act amends and complements the Paperwork Reduction Act of 1995, which has resulted in reduced regulatory burdens. The Paperwork Elimination Act strengthens the generic statute. It clarifies provisions within the law requiring agencies to consider and utilize information technology by specifying that those small businesses and public persons with access to computers and modems should have the option to use them when dealing with the Federal government.

The Paperwork Elimination Act emphasizes that opportunities for the public to use electronic technologies for data submission should be optional. The Act will in no way hinder the ability of small businesses and individuals without access to computers and modems to comply with Federal paperwork requirements. The Act merely requires Federal agencies to consider and provide the option to those who wish and are able to use the technology.

COMMITTEE ACTION

During the 104th Congress, H.R. 2715, the "Paperwork Elimination Act," was introduced on December 5, 1995, by Government Programs Subcommittee Chairman Peter G. Torkildsen, for himself, Congresswomen Meyers and Smith, Congressmen Talent, Manzullo, Zeliff, Ewing, Jones, LoBiondo, Bartlett, Meehan, Chrysler, Metcalf, and Ramstad.

After introduction, the bill was referred to both the Committee on Government Reform and Oversight, and the Committee on Small Business. On March 27, 1996, Chairman Torkildsen held a hearing on H.R. 2715 to consider all of the bill's provisions.

Witnesses at the March 27, 1996, hearing included: The Honorable Sally Katzen, Administrator, Office of Information and Regulatory Affairs (OIRA), Office of Management and Budget; The Honorable Jere Glover, Chief Counsel, Office of Advocacy, U.S. Small Business Administration; Ms. Monika Harrison, Associate Administrator, Office of Business Initiatives, U.S. Small Business Administration; Mr. Pedro Alfonso, President, Dynamic Concepts, Inc., testifying on behalf of National Small Business United; Mr. Marvin Beriss, President, MB Associates, Inc.; and Melvin Gerald, M.D., testifying on behalf of the American Academy of Family Physicians.

At the hearing, OIRA Administrator Katzen testified, "As we read this bill, it makes it very clear Congress' expectation that agencies are to do everything they can to provide opportunities for, and indeed promote the use of, electronic maintenance, submission, or disclosure of information."

She further stated that "* * * in signing the 1995 Paperwork Reduction Act, President Clinton specifically recognized the concerns now recognized in H.R. 2715; * * * from this point forward, I want all of our agencies to provide for the electronic submission of every

new government form or to demonstrate to OMB why it cannot be done that way. The old way will still be available, but I think once people see how fast and efficient electronic filing can be, we'll see less paperwork and more of these.'"

Administrator Katzen proceeded to testify to the regulations issued by OMB on August 29, 1995, implementing the 1995 PRA. As part of those regulations, OMB explicitly included provisions directed at this Congressional and Presidential interest in having agencies expand the opportunities for the public to submit information electronically. Ms. Katzen suggested an amendment to Section 5(a) of the bill which was later adopted by the Committee and added to the bill.

Another witness, Chief Counsel for Advocacy Jere Glover, testified "it is clear that the innovations can lead to significant cost savings by eliminating paper copies and the need for expensive file storage. To the extent that the current legislative proposal, H.R. 2715, clarifies Congressional intent behind the Paperwork Reduction Act of 1995, by requiring agencies to permit the 'optional' electronic filing of reports, the Office of Advocacy believes it can benefit small business—at least those with electronic capability."

Small business witnesses testified favorably on the cost and time savings that would result from the implementation of this legislation.

A preliminary estimate from the Congressional Budget Office (CBO) reported that "H.R. 2715 would not significantly increase costs to the Federal government." CBO went on to say that the technology already existed to allow Federal agencies to comply with the Act and that the administrative cost of directing and overseeing the initiative would not be significant. Also, as confirmed by CBO, the bill contained no mandates, as defined in Public Law 104-4.

After taking into consideration the testimony of the witnesses at the March 27, 1996 hearing and the comments from the Congressional Budget Office on H.R. 2715, the Committee on Small Business held a mark-up of H.R. 2715 on March 29, 1996. By voice vote, with a requisite quorum of the Committee members present, the full Committee voted to report H.R. 2715, as amended, favorably to the full House.

After reviewing the legislation and a detailed legislative history created by the Small Business Committee, including the CBO findings, Chairman Clinger, on behalf of the Committee on Government Reform and Oversight, waived that Committee's jurisdiction over this legislation.

On April 24, 1996, H.R. 2715, as reported, was considered on the House floor under an open rule. The legislation passed the House by a vote of 418 to 0. The legislation was subsequently discharged from the Senate Committee on Governmental Affairs and sent to the desk for action. Unfortunately, the Senate ran out of time at the end of the session before it could act on this measure.

H.R. 852, the "Paperwork Elimination Act of 1997," was introduced on February 26, 1997 by Committee on Small Business Chairman James M. Talent. After introduction, the bill was referred to both the Committee on Government Reform and Oversight and the Committee on Small Business.

A preliminary estimate from the CBO states that H.R. 852 will not significantly increase costs to the Federal government. The CBO also states that the technology already exists to allow Federal agencies to comply with the Act and that the administrative costs would not be significant. The CBO also confirmed that H.R. 852 contains no mandates, as defined in Public Law 104-4.

In light of the fact that H.R. 852 is virtually identical to H.R. 2715, and after taking into account the extensive legislative history of H.R. 2715 from the 104th Congress, the Chairman of the Committee on Small Business, in consultation with the Committee's Ranking Minority Member, decided to move forward with the Committee's consideration of H.R. 852 without any further hearings.

On March 6, 1997, the Committee on Small Business held a mark-up of H.R. 852. By voice vote, with a requisite quorum of the Committee members present, the full Committee voted to report H.R. 852 favorably to the full House.

After reviewing the legislation and the accompanying CBO findings with the Chairman of the National Economic Growth, Natural Resources, and Regulatory Affairs Subcommittee, Chairman Burton, on behalf of the Committee on Government Reform and Oversight, stated that the waiver of jurisdiction with respect to H.R. 852 would not limit the jurisdiction of the Government Reform and Oversight Committee on any future consideration of Federal paperwork reduction legislation.

SECTION-BY-SECTION ANALYSIS

SECTION 1. SHORT TITLE

This legislation is entitled the "Paperwork Elimination Act of 1997."

SECTION 2. PURPOSES

Section 2 stresses the intention of this legislation to advance the use of alternative information technologies and, in so doing, decrease paperwork demands by the Federal government. The intended beneficiaries of this legislation are small businesses, educational and nonprofit institutions, Federal contractors, state and local governments, and others. Of particular importance are the small businesses who face a disproportionate burden in complying with Federal regulations. Alternative technologies suggested to substitute for paper include electronic maintenance, submission, or disclosure of information. The Paperwork Elimination Act of 1997 intends to assist Federal agencies in fulfilling the purposes and goals of the Paperwork Reduction Act.

SECTION 3. AUTHORITY AND FUNCTIONS OF THE DIRECTOR OF THE OFFICE OF MANAGEMENT AND BUDGET

Subsection (a)

The authority and responsibility of the Director of the Office of Management and Budget (OMB) to "provide direction and oversee the acquisition and use of information technology" is described. This subsection compels the Director to consider alternative infor-

mation technologies when developing a strategy to reduce paperwork.

Subsection (b)

The Director of OMB is required to promote the use of electronic submission, maintenance, and disclosure as an option for entities complying with the regulatory information needs of Federal agencies. The provision is added to § 3504(h) of the Paperwork Reduction Act (44 U.S.C. 35) which outlines the Director's obligations to advance the use of information technology.

SECTION 4. ASSIGNMENT OF TASKS AND DEADLINES

§ 3505(a)(3) of the Paperwork Reduction Act requires the Director of OMB, in consultation with the General Services Administration (GSA), National Institute of Standards and Technology (NIST), National Archives and Records Administration (NARA), and Office of Personnel Management (OPM), to develop and maintain a governmentwide strategic plan for information resources management. The Paperwork Elimination Act amends this section by inserting the requirement to include in this plan a progress report on the extent to which the paperwork burden on small businesses and individuals has been relieved as a result of the use of electronic submission, maintenance, or disclosure of information to substitute for paper.

SECTION 5. FEDERAL AGENCY RESPONSIBILITIES

Subsection (a)

Federal agencies are required, when it is appropriate, to provide respondents with the option of maintaining, submitting, or disclosing information electronically when complying with Federal regulations.

Subsection (b)

Each Federal agency must certify and report to the Director of OMB on the extent to which it has relieved the burden of paperwork, particularly on small businesses and individuals, by allowing the maintenance, submission, and disclosure of information electronically.

Subsection (c)

§ 3506(c)(3)(J) of the Paperwork Reduction Act is amended to specify that, when certifying and reporting on alternative technologies used to collect information, Federal agencies must also consider the ability of respondents to electronically maintain, submit and disclose information. The subsection's intent is to reduce burden, improve data quality, and make agencies more efficient and responsive.

SECTION 6. PUBLIC INFORMATION COLLECTION ACTIVITIES;
SUBMISSION TO DIRECTOR; APPROVAL AND DELEGATION

Section 6 prohibits agencies from collecting information until they have first published a notice in the Federal Register describ-

ing how the information may, if appropriate, be electronically maintained, submitted, or disclosed by a respondent.

SECTION 7. RESPONSE TO CONGRESS

When responding to Congress annually or at other times, the Director of OMB must report on how the collection of information by electronic means has affected regulatory burdens on small businesses and other persons. This report must specifically include any instance in which the maintenance, submission, or disclosure of information electronically, as opposed to with paper, increased the regulatory burden on small business. It should also specifically identify instances referring to the information required from small businesses by the Internal Revenue Service [IRS].

SECTION 8. EFFECTIVE DATE

The provisions of this bill shall take effect on October 1, 1998.

U.S. CONGRESS,
CONGRESSIONAL BUDGET OFFICE,
Washington, DC, March 6, 1997.

Hon. JAMES M. TALENT,
*Chairman, Committee on Small Business,
House of Representatives, Washington, DC.*

DEAR MR. CHAIRMAN: The Congressional Budget Office has prepared the enclosed cost estimate for H.R. 852, the Paperwork Elimination Act of 1997.

If you wish further details on this estimate, we will be pleased to provide them. The CBO staff contact is John R. Righter.

Sincerely,

JAMES L. BLUM
(For June E. O'Neill, Director).

Enclosure.

CONGRESSIONAL BUDGET OFFICE COST ESTIMATE

CBO estimates that enacting this bill would not significantly increase costs to the federal government. Because the bill would not affect direct spending or receipts, pay-as-you-go procedures would not apply. H.R. 852 contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act of 1995 and would not have a significant impact on state, local, or tribal governments.

H.R. 852 would build on the Paperwork Reduction Act of 1995. Specifically, the bill would encourage federal agencies to use electronic information technologies to reduce the burden on individuals and businesses that disclose information to or contract with the federal government. In addition, the bill would designate the Office of Management and Budget (OMB) as the agency responsible for promoting and monitoring the use of these technologies.

The bill, however, would not require agencies to acquire and implement new information technologies, and the authority to use these technologies already exists. Consequently, we estimate that H.R. 852 would not significantly increase costs to the federal government. Implementing H.R. 852 would increase administrative

costs at OMB to direct and oversee government-wide activities involving the use of alternative information technologies; we estimate that such additional costs would not be significant.

The CBO staff contact for this estimate is John R. Righter. This estimate was approved by Paul N. Van de Water, Assistant Director for Budget Analysis.

HOUSE OF REPRESENTATIVES,
COMMITTEE ON GOVERNMENT REFORM AND OVERSIGHT,
Washington, DC, March 6, 1997.

Hon. JAMES TALENT,
*Chairman, Committee on Small Business,
Rayburn House Office Building, Washington, DC.*

DEAR MR. CHAIRMAN: This letter responds to your request that the Committee on Government Reform and Oversight waive its primary jurisdiction over H.R. 852, the Paperwork Elimination Act of 1997, as introduced on February 26, 1997. After reviewing this legislation, I have agreed to waive the jurisdiction of the Committee on Government Reform and Oversight over this legislation.

H.R. 852 would build on the Paperwork Reduction Act of 1995, which was signed into law on May 22, 1995 (Public Law 104-13). Specifically, the bill would encourage the use of electronic information technology by federal agencies as a way of reducing the burden on individuals and businesses that disclose information to or contract with the federal government. In addition, the bill would designate the Office of Management and Budget as the agency responsible for promoting and monitoring the use of these technologies.

As you know, House Rule X, Establishment and Jurisdiction of Standing Committees, grants the Government Reform and Oversight Committee with jurisdiction over "Federal paperwork reduction." The waiver of H.R. 852 is not designed to limit our jurisdiction over any future consideration of Federal paperwork reduction legislation.

Thank you for your dedication and hard work on this issue. I look forward to working with you on this and other issues throughout the 105th Congress.

Sincerely,

DAN BURTON,
Chairman.

CONSTITUTIONAL AUTHORITY STATEMENT

Pursuant to clause 2(1)(4) of rule XI of the Rules of the House of Representatives, the Committee finds the authority for this legislation in Article I, section 8, clause 18, of the Constitution.

OVERSIGHT FINDINGS

In accordance with clause 2(1)(3)(D) of rule XI of the Rules of the House of Representatives, the Committee states that no oversight findings or recommendations have been made by the Committee on Government Reform and Oversight with respect to the subject matter contained in H.R. 852.

In accordance with clause (2)(1)(3)(A) of rule XI and clause 2(b)(1) of rule X of the Rules of the House of Representatives, the oversight findings and recommendations of the Committee on Small

Business with respect to the subject matter contained in H.R. 852 are incorporated into the descriptive portions of this report.

CHANGES IN EXISTING LAW MADE BY THE BILL, AS REPORTED

In compliance with clause 3 of rule XIII of the Rules of the House of Representatives, changes in existing law made by the bill, as reported, are shown as follows (existing law proposed to be omitted is enclosed in black brackets, new matter is printed in italic, existing law in which no change is proposed is shown in roman):

TITLE 44, UNITED STATES CODE

* * * * *

CHAPTER 35—COORDINATION OF FEDERAL INFORMATION POLICY

* * * * *

§ 3504. Authority and functions of Director

(a)(1) The Director shall oversee the use of information resources to improve the efficiency and effectiveness of governmental operations to serve agency missions, including burden reduction and service delivery to the public. In performing such oversight, the Director shall—

- (A) develop, coordinate and oversee the implementation of Federal information resources management policies, principles, standards, and guidelines; and
- (B) provide direction and oversee—

(i) * * *

* * * * *

[(vi) the acquisition and use of information technology.]
(vi) the acquisition and use of information technology, including the use of alternative information technologies, such as the use of electronic submission, maintenance, or disclosure of information to substitute for paper.

* * * * *

(h) With respect to Federal information technology, the Director shall—

(1) * * *

* * * * *

(4) ensure, through the review of agency budget proposals, information resources management plans and other means—

- (A) agency integration of information resources management plans, program plans and budgets for acquisition and use of information technology; and
- (B) the efficiency and effectiveness of inter-agency information technology initiatives to improve agency performance and the accomplishment of agency missions; **[and]**

(5) promote the use of information technology by the Federal Government to improve the productivity, efficiency, and effectiveness of Federal programs, including through dissemination

of public information and the reduction of information collection burdens on the public[.]; and

(6) specifically promote the optional use of electronic maintenance, submission, or disclosure of information where appropriate, as an alternative information technology to substitute for paper.

§ 3505. Assignment of tasks and deadlines

(a) In carrying out the functions under this chapter, the Director shall—

(1) * * *

* * * * *

(3) in consultation with the Administrator of General Services, the Director of the National Institute of Standards and Technology, the Archivist of the United States, and the Director of the Office of Personnel Management, develop and maintain a Governmentwide strategic plan for information resources management, that shall include—

(A) * * *

(B) plans for—

(i) reducing information burdens on the public, including reducing such burdens through the elimination of duplication and meeting shared data needs with shared resources;

(ii) enhancing public access to and dissemination of information, using electronic and other formats; and

(iii) meeting the information technology needs of the Federal Government in accordance with the purposes of this chapter; [and]

(C) a description of progress in applying information resources management to improve agency performance and the accomplishment of missions[.]; and

(D) a description of progress in providing for the use of electronic submission, maintenance, or disclosure of information to substitute for paper, including the extent to which such progress accomplishes reduction of burden on small businesses or other persons.

* * * * *

§ 3506. Federal agency responsibilities

(a) * * *

* * * * *

(c) With respect to the collection of information and the control of paperwork, each agency shall—

(1) establish a process within the office headed by the Chief Information Officer designated under subsection (a), that is sufficiently independent of program responsibility to evaluate fairly whether proposed collections of information should be approved under this chapter, to—

(A) * * *

(B) ensure that each information collection—

(i) is inventoried, displays a control number and, if appropriate, an expiration date;

(ii) indicates the collection is in accordance with the clearance requirements of section 3507; **[and]**

* * * * *

(iv) provides for the optional use, where appropriate, of electronic maintenance, submission, or disclosure of information; and

* * * * *

(3) certify (and provide a record supporting such certification, including public comments received by the agency) that each collection of information submitted to the Director for review under section 3507—

(A) * * *

* * * * *

(C) reduces to the extent practicable and appropriate the burden on persons who shall provide information to or for the agency, including with respect to small entities, as defined under section 601(6) of title 5, the use of such techniques as—

(i) establishing differing compliance or reporting requirements or timetables that take into account the resources available to those who are to respond;

(ii) the clarification, consolidation, or simplification of compliance and reporting requirements; **[or]**

(iii) an exemption from coverage of the collection of information, or any part thereof; *or*

(iv) the promotion and optional use, where appropriate, of electronic maintenance, submission, or disclosure of information.

* * * * *

[(J) to the maximum extent practicable, uses information technology to reduce burden and improve data quality, agency efficiency and responsiveness to the public.]

(J) to the maximum extent practicable, uses alternative information technologies, including the use of electronic maintenance, submission, or disclosure of information, to reduce burden and improve data quality, agency efficiency and responsiveness to the public.

* * * * *

§ 3507. Public information collection activities; submission to Director; approval and delegation

(a) An agency shall not conduct or sponsor the collection of information unless in advance of the adoption or revision of the collection of information—

(1) the agency has—

(A) * * *

* * * * *

(D) published a notice in the Federal Register—

- (i) stating that the agency has made such submission; and
- (ii) setting forth—
 - (I) * * *

* * * * *

(V) an estimate of the burden that shall result from the collection of information; **[and]**

(VI) notice that comments may be submitted to the agency and Director; *and*

(VII) a description of how respondents may, if appropriate, electronically maintain, submit, or disclose information under the collection of information.

* * * * *

§ 3514. Responsiveness to Congress

(a)(1) * * *

(2) The Director shall include in any such report a description of the extent to which agencies have—

(A) * * *

* * * * *

(C) improved public access to Government information; **[and]**

(D) improved program performance and the accomplishment of agency missions through information resources management~~...~~; *and*

(E) reduced the collection of information burden on small businesses and other persons through the use of electronic maintenance, submission, or disclosure of information to substitute for paper maintenance, submission, or disclosure of information, including—

(i) a description of instances where such substitution has added to burden; and

(ii) specific identification of such instances relating to the Internal Revenue Service.

* * * * *