

the BSA must be retained for five years. Generally, information collected pursuant to the BSA is confidential but may be shared as provided by law with regulatory and law enforcement authorities.

*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.

**Jamal El-Hindi,**

*Deputy Director, Financial Crimes Enforcement Network.*

[FR Doc. 2018-18078 Filed 8-21-18; 8:45 am]

**BILLING CODE 4810-02-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Taxpayer Advocacy Panel Special Projects Committee; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of meeting; correction.

**SUMMARY:** In the *Federal Register* notice that was originally published on August 9, 2018, (Volume 83, Number 154, Page 39511) the meeting date has been corrected. The date of the meeting is: Wednesday, September 12, 2018 and Wednesday, September 19, 2018.

**DATES:** The meeting will be held Wednesday, September 19, 2018.

**FOR FURTHER INFORMATION CONTACT:**

Matthew O'Sullivan at 1-888-912-1227 or (510) 907-5274.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that a meeting of the Taxpayer Advocacy Panel Special Projects Committee will be held Wednesday,

September 19, 2018, at 2:00 p.m. Eastern Time via teleconference. The public is invited to make oral comments or submit written statements for consideration. Due to limited conference lines, notification of intent to participate must be made with Matthew O'Sullivan. For more information please contact Matthew O'Sullivan at 1-888-912-1227 or (510) 907-5274, or write TAP Office, 1301 Clay Street, Oakland, CA 94612-5217 or contact us at the website: <http://www.improveirs.org>. The agenda will include various IRS issues.

The agenda will include a discussion on various special topics with IRS processes.

Dated: August 15, 2018.

**Antoinette Ross,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. 2018-18134 Filed 8-21-18; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

**Proposed Collection; Comment Request for Forms 990, 990 EZ SCH B (BR), (BR), 990-EZ SCH L (LP), 990-EZ, 990-PF, 990-SCH B, 990-C, 990-EZ, 990-EZ (BR), 990-N, OR 990-EZ (SCH A), 990-EZ (SCH C), 990-EZ (SCH E), 990-EZ (SCH G), 990-EZ (SCH L), 990-EZ (SCH N), 990-EZ (SCH N-1), 990-EZ (SCH O), 990-EZ(SCH O)(BR), 990-PF, 990-PF (BR), 990-SCH A (BR), 990-SCH D, 990-SCH D (BR), 990-SCH F, 990-SCH F-1, 990-SCH H, 990-SCH I, 990-SCH I (BR), 990-SCH I-1, 990-SCH J, 990-SCH J (BR), 990-SCH J-1, 990-SCH J-2, 990-SCH K, 990-SCH M, 990-SCH R, 990-SCH R (BR), 990-SCH R-1, 990-T, 990-T SCH M, 990-T (BR), 990-W, 1023, 990-(BR), 990-I, 1024, 1028, 1028-BR, 5578, 5884 C, 8038, 8038 B, 8038 CP, 8030 G, 8038 GC, 8038 R, 8038 T 8038 TC, 8328, 8718, 8282, 8453-E.O., 8453-X, 8868, 8868-(BR), 8870, 8871, 8872, 8879-E.O., 8886-T, 8899**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

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 continuing information collections, as required by the Paperwork Reduction Act of 1995 (PRA). This notice requests

comments on all forms used by tax-exempt organizations:

#### Forms

- 990, 990(BR), 990 EZ SCH B (BR), 990-EZ SCH L (LP), 990-EZ, 990-PF, 990-SCH B, 990-C, 990-EZ, 990-EZ (BR), 990-N, OR 990-EZ (SCH A), 990-EZ (SCH C), 990-EZ (SCH E), 990-EZ (SCH G), 990-EZ (SCH L), 990-EZ (SCH N), 990-EZ (SCH N-1), 990-EZ (SCH O), 990-EZ(SCH O)(BR), 990-PF, 990-PF (BR), 990-SCH A (BR), 990-SCH D, 990-SCH D (BR), 990-SCH F, 990-SCH F-1, 990-SCH H, 990-SCH I, 990-SCH I (BR), 990-SCH I-1, 990-SCH J, 990-SCH J (BR), 990-SCH J-1, 990-SCH J-2, 990-SCH K, 990-SCH M, 990-SCH R, 990-SCH R (BR), 990-SCH R-1, 990-T, 990-T SCH M, 990-T (BR), 990-W, 1023, 990-(BR), 990-I, 1024, 1028, 1028-BR, 5578, 5884 C, 8038, 8038 B, 8038 CP, 8030 G, 8038 GC, 8038 R, 8038 T, 8038 TC, 8282, 8328, 8453-E.O., 8453-X, 8718, 8868, 8868-(BR), 8870, 8871, 8872, 8879-E.O., 8886-T, 8899 and all attachments to these forms (see the Appendix A to this notice). With this notice, the IRS is also announcing significant changes to (1) the manner in which tax forms used by tax-exempt organizations will be approved under the PRA and (2) its method of estimating the paperwork burden imposed on all tax-exempt organizations.

#### Related Internal Revenue Service and The Department of Treasury Guidance

EE-111-80 (TD 8019—Final) Public Inspection of Exempt Organization Return  
TD 8033 (TEMP) Tax Exempt Entity Leasing (REG-209274-85)  
Revenue Procedure 98-19, Exceptions to the notice and reporting requirements of section 6033(e)(1) and the tax imposed by section 6033(e)(2)  
REG-246256-96 (Final TD 8978) Excise Taxes on Excess Benefit Transactions  
T.D. 8861, Private Foundation Disclosure Rules  
Notice 2006-109—Interim Guidance Regarding Supporting Organizations and Donor Advised Funds  
Disclosure by taxable party to the tax-exempt entity  
Reinstatement and Retroactive Reinstatement for Reasonable Cause (Rev. Proc. 2014-11) and Transitional Relief for Small Organizations (Notice 2011-43) under IRC § 6033(j)  
TD 8086—Election for \$10 Million Limitation on Exempt Small Issues of Industrial Development Bonds; Supplemental Capital Expenditure Statements (LR-185-84 Final)  
Arbitrage Restrictions and Guidance on Issue Price Definition for Tax Exempt Bonds

- TD 8712 (Final), Definition of Private Activity Bonds; TD 9741, General Allocation and Accounting Regulations Under Section 141; Remedial Actions for Tax-Exempt Bonds
- FI-28-96 (Final) Arbitrage Restrictions on Tax-Exempt Bonds
- REG-121475-03 (TD 9495—Final) Qualified Zone Academy Bonds: Obligations of States and Political Subdivisions
- Notice 2009-26, Build America Bonds and Direct Payment Subsidy Implementation
- Notice 2012-48: Tribal Economic Development Bonds
- TD 7925 7952—Indian Tribal Governments Treated As States For Certain Purposes
- Revenue Procedure 97-15, Section 103—Remedial Payment Closing Agreement Program
- EE-12-78 Non-Bank Trustees
- TD 9099—Disclosure of Relative Values of Optional Forms of Benefit
- EE-147-87 (Final) Qualified Separate Lines of Business
- TD 8619 (Final) (EE-43-921) Direct Rollovers and 20-Percent Withholding Upon Eligible Rollover Distributions from Qualified Plans
- PS-100-88(TD8540) (Final) Valuation Tables
- Revenue Procedure 2017-4
- TD 8769 (Final)—(REG-107644-97) Permitted Elimination of Pre-retirement Optional Forms of Benefit
- Notice 97-45, Highly Compensated Employee Definition
- Compensation Deferred Under Eligible Deferred Compensation Plans (TD 9075)
- TD 8816 (Final) Roth IRAs
- REG-108639-99 (Final) Retirement Plans; Cash or Deferred Arrangements Under Section 401(k) and Matching Contributions or Employee Contributions Under Section 401(m); TD 9169
- Revenue Ruling 2000-35 Automatic Enrollment in Section 403(b) Plans
- Notice 2002-27—IRA Required Minimum Distribution Reporting
- TD 9142 (Final), Deemed IRAs in Qualified Retirement Plans (REG-157302-02)
- REG-146459-05—TD 9324 (Final) Designated Roth Contributions Under Section 402A
- TD 9467 (REG-139236-07) and Notice 2014-53
- TD 9641—Suspension or Reduction of Safe Harbor Contributions (REG-115699-09) Waiver of 60-Day Rollover Requirement
- TD 7898—Employers Qualified Educational Assistance Programs
- TD 8864 (Final); EE-63-88 (Final and temp regulations) Taxation of Fringe Benefits and Exclusions From Gross Income for Certain Fringe Benefits; IA-140-86 (Temporary) Fringe Benefits
- TD 8073 (Temporary Regulations)—Effective Dates and Other Issues Arising Under the Employee Benefit Provisions of the Tax Reform Act of 1984.
- REG-209484-87 (TD 8814 final) Federal Insurance Contributions Act (FICA) Taxation of Amounts Under Employee Benefit Plans.
- REG-164754-01 (FINAL) Split-Dollar Life Insurance Arrangements.
- T.D. 9088, Compensatory Stock Options Under Section 482.
- T.D. 9083—Golden Parachute Payments.
- Revenue Procedure 2014-55, Election Procedures and Information Reporting with Respect to Interests in Certain Canadian Retirement Plans
- Substitute Mortality Tables for Single Employer Defined Benefit Plans
- T.D. 8802—Certain Asset Transfers to a Tax-Exempt Entity
- REG-113572-99 (TD 8933) Qualified Transportation Fringe Benefits
- Revenue Procedure 2016-1, Rulings and determination letters—26 CFR 601-.201
- 26 CFR 31.6001-1 Records in general; 26 CFR 31.6001-2 Additional Records under FICA; 26 CFR 31.6001-3, Additional records under Railroad Retirement Tax Act; 26 CFR 31.6001-5 Additional records
- IA-44-94 (Final) Deductibility, Substantiation, and Disclosure of Certain Charitable Contributions
- Notice 2005-41, Guidance Regarding Qualified Intellectual Property Contributions
- De Minimis Error Safe Harbor to the I.R.C. §§ 6721 and 6722 Penalties
- Substantiation of Charitable Contributions—TD 8002
- Qualified Conservation Contributions
- TD 7852—Registration Requirements with Respect to Debt Obligations (NPRM, LR-255-82)
- Notice 2007-70—Charitable Contributions of Certain Motor Vehicles, Boats, and Airplanes. Reporting requirements under Sec. 170(f)(12)(D)
- TD 8124—Time and Manner of Making Certain Elections Under the Tax Reform Act of 1986
- EE-14-81 (NPRM) Deductions and Reductions in Earnings and Profits (or Accumulated Profits) With Respect to Certain Foreign Deferred Compensation Plans Maintained by Certain Foreign Corporations or
- TD 9724—Summary of Benefits and Coverage Disclosures
- TD 7845—Inspection of Applications for Tax Exemption and Applications for Determination Letters for Pension and Other Plans (Final)
- REG-130477-00; REG-130481-00 (TD 8987—Final), Required Distributions From Retirement Plans
- EE-175-86 (Final) Certain Cash or Deferred Arrangements and Employee and Matching Contributions under Employee Plans: REG-108639-99 (NPRM) Retirement Plans; Cash or Deferred Arrangements
- Change in Minimum Funding Method (Rev. Proc. 2000-41)
- REG-109481-99 (TD 9076—Final) Special Rules Under Section 417(a)(7) for Written Explanations Provided by Qualified Retirement Plans After Annuity Starting Dates
- TD 9472 (Final)—Notice Requirements for Certain Pension Plan Amendments Significantly Reducing the Rate of Future Benefit Accrual
- T.D. 9079—Ten or More Employer Plan Compliance Information
- Waivers of Minimum Funding Standards—Revenue Procedure 2004-15
- Election of Alternative Deficit Reduction Contribution and Plan Amendments
- Revenue Procedure 2010-52, Extension of the Amortization Period for Plan Sponsor of a Multiemployer Pension Plan
- Designated Roth Contributions to Cash or Deferred Arrangements Under Section 401(k)
- Notice 2005-40, Election to Defer Net Experience Loss in a Multiemployer Plan
- Notice 2006-107—Diversification Requirements for Qualified Defined Contribution Plans Holding Publicly Traded Employer Securities
- Revised Regulations Concerning Section 403(b) Tax-Sheltered Annuity Contracts—TD 9340 (Final)
- TD 9447 (Final) Automatic Contribution Arrangements.
- NOT-2009-31—Election and Notice Procedures for Multiemployer Plans under Sections 204 and 205 of WRERA
- Relief and Guidance on Corrections of Certain Failures of a Nonqualified Deferred Compensation Plan to Comply with § 409A(a)
- Suspension of Benefits Under the Multiemployer Pension Reform Act of 2014; Administration of Multiemployer Plan Participant Vote
- REG-209823-96 (TD 8791)—Guidance Regarding Charitable Remainder Trusts and Special Valuation Rules for Transfer of Interests in Trusts

**DATES:** Written comments should be received on or before October 22, 2018 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

Requests for additional information or copies of the form and instructions should be directed to Elaine Christophe, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Elaine.H.Christophe@irs.gov](mailto:Elaine.H.Christophe@irs.gov).

**SUPPLEMENTARY INFORMATION:**

**Change in PRA Approval of Forms Used by Tax-Exempt Organizations**

Under the PRA, OMB assigns a control number to each “collection of information” that it reviews and approves for use by an agency. A single information collection may consist of one or more forms, recordkeeping requirements, and/or third-party disclosure requirements. Under the PRA and OMB regulations, agencies have the discretion to seek separate OMB approvals for forms, recordkeeping requirements, and third-party reporting requirements or to combine any number of forms, recordkeeping requirements, and/or third-party disclosure requirements (usually related in subject matter) under one OMB Control Number. Agency decisions on whether to group individual requirements under a single OMB Control Number or to disaggregate them and request separate OMB Control Numbers are based largely on considerations of administrative practicality.

The PRA also requires agencies to estimate the burden for each collection of information. Accordingly, each OMB Control Number has an associated burden estimate. The burden estimates for each control number are displayed in (1) the PRA notices that accompany collections of information, (2) **Federal Register** notices such as this one, and (3) in OMB’s database of approved information collections. If more than one form, recordkeeping requirement, and/or third-party disclosure requirement is approved under a single control number, then the burden estimate for that control number reflects the burden associated with all of the approved forms, recordkeeping requirements, and/or third-party disclosure requirements.

As described below under the heading “Taxpayer Burden Model,” the IRS’s Taxpayer Burden Model (TBM) estimates of taxpayer burden are based on taxpayer characteristics and activities, taking into account, among other things, the forms and schedules used by these taxpayers and the recordkeeping and other activities needed to complete those forms. The

expansion of the TBM to calculate the burden estimate for tax-exempt organizations represents the third phase of a long-term effort to improve the ability of IRS to measure the burden imposed on all groups of taxpayers by the federal tax system. While the TBM methodology provides a more accurate and comprehensive estimate of tax-exempt organization burden, it will not provide burden estimates on a form-by-form basis, as has been done under the previous methodology. When the prior model was developed in the mid-1980s, almost all tax returns were prepared manually, either by the taxpayer or a paid provider. In this context, it was determined that estimating burden on a form-by-form basis was an appropriate methodology. Today, over 90 percent of all tax-exempt organization tax returns are prepared using software or with preparer assistance. In this environment, a taxpayer-centric view of the tax compliance burden is more relevant.

Currently, there are 58 forms used primarily by tax-exempt organizations. These include Forms 990, 990(BR), 990 EZ SCH B (BR), 990-EZ SCH L (LP), 990-EZ, 990-PF, 990-SCH B, 990-C, 990-EZ, 990-EZ (BR), 990-N, OR 990-EZ (SCH A), 990-EZ (SCH C), 990-EZ (SCH E), 990-EZ (SCH G), 990-EZ (SCH L), 990-EZ (SCH N), 990-EZ (SCH N-1), 990-EZ (SCH O), 990-EZ(SCH O)(BR), 990-PF, 990-PF (BR), 990-SCH A (BR), 990-SCH D, 990-SCH D (BR), 990-SCH F, 990-SCH F-1, 990-SCH H, 990-SCH I, 990-SCH I (BR), 990-SCH I-1, 990-SCH J, 990-SCH J (BR), 990-SCH J-1, 990-SCH J-2, 990-SCH K, 990-SCH M, 990-SCH R, 990-SCH R (BR), 990-SCH R-1, 990-T, 990-T SCH M 990-T (BR), 990-W, 1023, 990- (BR), 990-I, 1024, 1028, 1028-BR, 5578, 5884 C, 8038, 8038 B, 8038 CP, 8030 G, 8038 GC, 8038 R, 8038 T 8038 TC, 8328 8718 8282 8453-E.O., 8453-X, 8868, 8868-(BR), 8870 8871, 8872, 8879-E.O., 8886-T, 8899 and their schedules and all the forms tax-exempt organizations attach to their tax returns (see the Appendix A to this notice). For most of these forms, IRS has in the past obtained separate OMB approvals under unique OMB Control Numbers and separate burden estimates.

The TBM estimates the aggregate burden imposed on tax-exempt organizations based upon their tax-related characteristics and activities. IRS therefore will seek OMB approval of all 58-tax-exempt organization-related tax forms as a single “collection of information.” The aggregate burden of these tax forms will be accounted for under OMB Control Number 1545-0047, which is currently assigned to Form 990 and its schedules. OMB Control Number

1545-0047 will be displayed on all tax-exempt organization tax forms and other information collections. As a result of this change, burden estimates for tax-exempt organizations will now be displayed differently in PRA Notices on tax forms and other information collections, and in **Federal Register** notices. This format for reporting burden has been used for individual taxpayers (OMB number 1545-0074) since 2005 and for business taxpayers (OMB number 1545-0123) since 2015.

**Taxpayer Burden Model (TBM)**

That Taxpayer Burden Model method of burden estimation replaces the Arthur D. Little (ADL) legacy burden model developed in the mid-1980s. Since the 1980s, improved technology and modeling sophistication have enabled the IRS to improve the burden estimates. The TBM provides taxpayers and the IRS with a more comprehensive understanding of the current levels of taxpayer burden. It reflects major changes over the past three decades in the way taxpayers prepare and file their returns. The TBM also represents a substantial step forward in the IRS’s ability to assess likely impacts of administrative and legislative changes on tax compliance burden.

The TBM’s approach to estimating tax compliance burden focuses on the characteristics and activities of taxpayers. Key determinants of tax compliance burden in the model are the type of entity, total assets, total receipts, and activities reported on the tax return (income, deductions, credits, etc.). In contrast, the previous estimates primarily focused on the length and complexity of each tax form. The changes between the ADL model estimates and the TBM estimates are due to the improved ability of the TBM to estimate burden and the expanded scope of what is included in the TBM. The transition to the TBM burden estimation methodology will create a one-time change in the estimate of burden levels that reflects the improved estimation methodology of the TBM. The differences in estimates between the models do not reflect any change in the actual burden experienced by taxpayers. Comparisons should not be made between these and the earlier published estimates, because the models measure burden in different ways.

**Methodology**

Burden is defined as the time and out-of-pocket costs incurred by taxpayers to comply with the federal tax system. As has been done for individual taxpayer burden since 2005 and business entities since 2015, both the time expended and

the out-of-pocket costs for tax-exempt organization are estimated. The burden estimation methodology used data gathered from recent taxpayer burden surveys that ask for the time and out-of-pocket costs that taxpayers spend on pre-filing and filing activities. The methodology establishes econometric relationships between tax return characteristics and reported compliance costs. The methodology controls for the substitution of time and money by monetizing time and reporting total compliance costs in dollars. This methodology better reflects taxpayer compliance burden, because in a world of electronic tax preparation, time and out-of-pocket costs are governed by the information required rather than the form on which it is ultimately reported. Importantly, even where various tax-exempt organizations complete the same tax form lines, the TBM methodology differentiates the cost incurred to complete those forms based on characteristics of those taxpayers filing the forms. Key characteristics that serve as coefficients in the TBM are:

- Form type
- Total assets
- Total receipts

• Return complexity  
 For more information about tax compliance burden and the TBM, go to the article “Tax Compliance Burden” posted on the IRS website at <https://www.irs.gov/pub/irs-soi/d13315.pdf>.

**Taxpayer Burden Estimates**

The estimates are subject to change as new forms and data become available.

**Proposed PRA Submission to OMB**

*Title:* Tax-Exempt Organization Tax Compliance Burden.

*OMB Number:* 1545–0047.

*Form Numbers:* Forms 990, 990–EZ, 990–PF, 990–N, 990–T and all attachments to these forms (see the Appendix A to this notice).

*Abstract:* These forms are used by tax-exempt organizations to report their tax-compliance-related activity. The data is used to verify that the items reported on the forms are correct, and also for general statistics use.

*Current Actions:* The burden estimation methodology for tax-exempt organizations is being transitioned from the legacy ADL model to the Taxpayer Burden Model.

*Type of Review:* Revision of currently approved collections.

*Estimates Total Time (Hours):* 50,450,000.

*Estimated Total Out-of-Pocket Costs:* \$1,297,300,000.

*Estimated Total Monetized Burden:* \$3,594,400,000.

*Affected Public:* Tax Exempt Organizations.

*Estimated Number of Respondents:* 1,413,200.

*Total Estimated Time:* 50.5 million hours.

*Estimated Time per Respondent:* 35.7 hours.

*Total Estimated Out-of-Pocket Costs:* \$1.30 billion.

*Estimated Out-of-Pocket Cost per Respondent:* \$918.

*Total Estimated Monetized Burden:* \$3.59 billion.

*Estimated Total Monetized Burden per Respondent:* \$2,543.

**Note:** Amounts below are for FY2018. Reported time and cost burdens are national averages and do not necessarily reflect a “typical” case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. Detail may not add due to rounding.

TABLE 1—FISCAL YEAR 2018 FORM 990 SERIES TAX COMPLIANCE COST ESTIMATES

	Type of return				
	Form 990	Form 990–EZ	Form 990–PF	Form 990–T	Form 990–N
Projections of the Number of Returns to be Filed with IRS .....	322,900	252,900	113,100	124,500	599,800
Estimates Average Total Time (Hours) .....	85	45	47	40	2
Estimated Average Total Out-of-Pocket Costs .....	\$2,400	\$500	\$1,800	\$1,300	\$10
Estimates Total Time (Hours) .....	27,370,000	11,440,000	5,280,000	5,040,000	1,320,000
Estimated Total Out-of-Pocket Costs ....	\$787,700,000	\$128,000,000	\$208,500,000	\$167,600,000	\$5,500,000

**Note:** Totals may not add due to rounding.

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 will 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: August 16, 2018.

**Laurie Brimmer,**  
*Senior Tax Analyst.*

**Appendix A**

No.	Title	Description	OMB No.
990 .....	.....	Return of Organization Exempt From Income Tax .....	1545–0047
990 .....	& 990 EZ SCH B (BR) .....	Schedule of Contributors (Braille Version) .....	1545–0047
990 .....	(BR) .....	Return of Organization Exempt From Income Tax (Braille Version) .....	1545–0047
990 .....	990–EZ SCH L (LP) .....	Transactions with Interested Persons (Large Print Version) .....	1545–0047

No.	Title	Description	OMB No.
990	990-EZ, 990-PF SCH B	Schedule of Contributors	1545-0047
990	C	Farmer's Cooperative Association Income Tax Return	1545-0051
990	EZ	Short Form Return of Organization Exempt From Income Tax	1545-1150
990	EZ (BR)	Short Form Return of Organization Exempt From Income Tax (Braille Version)	1545-1150
990	N	Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ.	1545-2085
990	OR 990-EZ (SCH A)	Public Charity Status and Public Support	1545-0047
990	OR 990-EZ (SCH C)	Political Campaign and Lobbying Activities	1545-0047
990	OR 990-EZ (SCH E)	Schools	1545-0047
990	OR 990-EZ (SCH G)	Supplemental Information Regarding Fundraising or Gaming Activities	1545-0047
990	OR 990-EZ (SCH L)	Transactions with Interested Persons	1545-0047
990	OR 990-EZ (SCH N)	Liquidation, Termination, Dissolution or Significant Disposition of Assets	1545-0047
990	OR 990-EZ (SCH N-1)	Continuation Sheet for Form 990 (or 990-EZ) Schedule N	1545-0047
990	OR 990-EZ (SCH O)	Supplemental Information to Form 990 or 990-EZ	1545-0047
990	OR 990-EZ(SCH O)(BR)	Supplemental Information to Form 990 or 990-EZ (Braille Version)	1545-0047
990	PF	Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation.	1545-0052
990	PF (BR)	Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation (Braille Version).	1545-0047
990	SCH A (BR)	Public Charity Status and Public Support(Braille Version)	1545-0047
990	SCH D	Supplemental Financial Statements	1545-0047
990	SCH D (BR)	Supplemental Financial Statements (Braille Version)	1545-0047
990	SCH F	Statement of Activities Outside the United States	1545-0047
990	SCH F-1	Continuation Sheet for Schedule F (Form 990)	1545-0047
990	SCH H	Hospitals	1545-0047
990	SCH I	Grants and Other Assistance to Organizations, Governments, and Individuals in the United States.	1545-0047
990	SCH I (BR)	Grants and Other Assistance to Organizations, Governments, and Individuals in the U.S. (Braille Version).	1545-0047
990	SCH I-1	Continuation Sheet for Schedule I	1545-0047
990	SCH J	Compensation Information	1545-0047
990	SCH J (BR)	Compensation Information (Braille Version)	1545-0047
990	SCH J-1	Continuation Sheet for Schedule J (Form 990)	1545-0047
990	SCH J-2	Continuation Sheet for Form 990	1545-0047
990	SCH K	Supplemental Information on Tax-Exempt Bonds	1545-0047
990	SCH M	Noncash Contributions	1545-0047
990	SCH R	Related Organizations and Unrelated Partnerships	1545-0047
990	SCH R (BR)	Related Organizations and Unrelated Partnerships (Braille Version)	1545-0047
990	SCH R-1	Continuation Sheet for Schedule R	1545-0047
990	T	Exempt Organization Business Income Tax Return	1545-0687
990	T (BR)	Exempt Organization Business Income Tax Return (Braille Version)	1545-0687
990	W	Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations.	1545-0976
1023		Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.	1545-0056
1023	(BR)	Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code (Braille Version).	1545-0056
1023	I	Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code (Interactive Version).	1545-0056
1024		Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120.	1545-0057
1028		Application for Recognition of Exemption	1545-0058
1028	(BR)	Application for Recognition of Exemption (Braille Version)	1545-0058
5578		Annual Certification of Racial Nondiscrimination for a Private School Exempt From Federal Income Tax.	1545-0213
5884	C	Credit Against Employment Tax for Tax-Exempt Employers Hiring Qualified Tax-Exempt Organizations Hiring Qualified Veterans.	1545-2226
8038		Information Return for Tax-Exempt Private Activity Bond Issues	1545-0720
8038	B	Information Return for Build America Bonds and Recovery Zone Economic Development Bonds.	1545-2161
8038	CP	Credit for Qualified Bonds Allowed to Issuer	1545-2161
8038	G	Information Return for Government Purpose Tax-Exempt Bond Issues	1545-0720
8038	GC	Consolidated Information Return for Small Tax-Exempt Government Bond Issues.	1545-0720
8038	R	Request for Recovery of Overpayment Under Arbitrage Rebate Provisions	1545-1750
8038	T	Arbitrage Rebate and Penalty in Lieu of Arbitrage Rebate	1545-1219
8038	TC	Information Return for Tax Credit and Specified Tax Credit Bonds as the result of the new Hire bill.	1545-2160
8282		Donee Information return	1545-0908
8453	EO	Exempt Organization Declaration & Signature for Electronic Filing	1545-1879
8453	X	Political Organization Declaration for Electronic Filing of Notice 527 Status	1545-1693
8868		Application for Extension of Time To File an Exempt Organization Return	1545-1709
8868	(BR)	Application for Extension of Time To File an Exempt Organization Return (Braille Version).	1545-1709

No.	Title	Description	OMB No.
8870		Information Return for Transfer Associations	1545-1702
8871		Political Organization Notice of Section 527 Status	1545-1693
8872		Political Organization Report of Contributions and Expenditures	1545-1696
8879	EO	IRS e-file Signature Authorization for an Exempt Organization	1545-1878
8886	T	Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction	1545-2078
8899		Notice of Income from Donated Intellectual Property	1545-1962

Appendix B

Title/description	OMB No.
EE-111-80 (TD 8019—Final) Public Inspection of Exempt Organization Return	1545-0742
TD 8033 (TEMP) Tax Exempt Entity Leasing (REG-209274-85)	1545-0923
Revenue Procedure 98-19, Exceptions to the notice and reporting requirements of section 6033(e)(1) and the tax imposed by section 6033(e)(2)	1545-1589
REG-246256-96 (Final TD 8978) Excise Taxes on Excess Benefit Transactions	1545-1623
T.D. 8861, Private Foundation Disclosure Rules	1545-1655
Notice 2006-109—Interim Guidance Regarding Supporting Organizations and Donor Advised Funds	1545-2050
Disclosure by taxable party to the tax-exempt entity	1545-2079
Reinstatement and Retroactive Reinstatement for Reasonable Cause (Rev. Proc. 2014-11) and Transitional Relief for Small Organizations (Notice 2011-43) under IRC § 6033(j)	1545-2206
TD 8086—Election for \$10 Million Limitation on Exempt Small Issues of Industrial Development Bonds; Supplemental Capital Expenditure Statements (LR-185-84 Final)	1545-0940
Arbitrage Restrictions and Guidance on Issue Price Definition for Tax Exempt Bonds	1545-1347
TD 8712 (Final), Definition of Private Activity Bonds; TD 9741, General Allocation and Accounting Regulations Under Section 141; Remedial Actions for Tax-Exempt Bonds	1545-1451
FI-28-96 (Final) Arbitrage Restrictions on Tax-Exempt Bonds	1545-1490
REG-121475-03 (TD 9495-Final) Qualified Zone Academy Bonds: Obligations of States and Political Subdivisions	1545-1908
Notice 2009-26, Build America Bonds and Direct Payment Subsidy Implementation	1545-2143
Notice 2012-48: Tribal Economic Development Bonds	1545-2233
TD 7925 7952—Indian Tribal Governments Treated As States For Certain Purposes	1545-0823
Revenue Procedure 97-15, Section 103—Remedial Payment Closing Agreement Program	1545-1528
EE-12-78 Non-Bank Trustees	1545-0806
TD 9099—Disclosure of Relative Values of Optional Forms of Benefit	1545-0928
EE-147-87 (Final) Qualified Separate Lines of Business	1545-1221
TD 8619 (Final) (EE-43-92l) Direct Rollovers and 20-Percent Withholding Upon Eligible Rollover Distributions from Qualified Plans	1545-1341
PS-100-88 (TD8540) (Final) Valuation Tables	1545-1343
Revenue Procedure 2017-4	1545-1520
TD 8769 (Final)—(REG-107644-97) Permitted Elimination of Pre-retirement Optional Forms of Benefit	1545-1545
Notice 97-45, Highly Compensated Employee Definition	1545-1550
Compensation Deferred Under Eligible Deferred Compensation Plans (TD 9075)	1545-1580
TD 8816 (Final) Roth IRAs	1545-1616
REG-108639-99 (Final) Retirement Plans; Cash or Deferred Arrangements Under Section 401(k) and Matching Contributions or Employee Contributions Under Section 401(m); TD 9169	1545-1669
Revenue Ruling 2000-35 Automatic Enrollment in Section 403(b) Plans	1545-1694
Notice 2002-27—IRA Required Minimum Distribution Reporting	1545-1779
TD 9142 (Final), Deemed IRAs in Qualified Retirement Plans (REG-157302-02)	1545-1841
REG-146459-05—TD 9324 (Final) Designated Roth Contributions Under Section 402A	1545-1992
TD 9467 (REG-139236-07) and Notice 2014-53	1545-2095
TD 9641—Suspension or Reduction of Safe Harbor Contributions (REG-115699-09)	1545-2191
Waiver of 60-Day Rollover Requirement	1545-2269
TD 7898—Employers Qualified Educational Assistance Programs	1545-0768
TD 8864 (Final); EE-63-88 (Final and temp regulations) Taxation of Fringe Benefits and Exclusions From Gross Income for Certain Fringe Benefits; IA-140-86 (Temporary) Fringe Benefits	1545-0771
TD 8073 (Temporary Regulations)—Effective Dates and Other Issues Arising Under the Employee Benefit Provisions of the Tax Reform Act of 1984	1545-0916
REG-209484-87 (TD 8814 final) Federal Insurance Contributions Act (FICA) Taxation of Amounts Under Employee Benefit Plans	1545-1643
REG-164754-01 (FINAL) Split-Dollar Life Insurance Arrangements	1545-1792
T.D. 9088, Compensatory Stock Options Under Section 482	1545-1794
T.D. 9083—Golden Parachute Payments	1545-1851
Revenue Procedure 2014-55, Election Procedures and Information Reporting with Respect to Interests in Certain Canadian Retirement Plans	1545-1773
Substitute Mortality Tables for Single Employer Defined Benefit Plans	1545-2073
T.D. 8802—Certain Asset Transfers to a Tax-Exempt Entity	1545-1633
REG-113572-99 (TD 8933) Qualified Transportation Fringe Benefits	1545-1676
Revenue Procedure 2016-1, Rulings and determination letters—26 CFR 601-201	1545-1522
26 CFR 31.6001-1 Records in general; 26 CFR 31.6001-2 Additional Records under FICA; 26 CFR 31.6001-3, Additional records under Railroad Retirement Tax Act; 26 CFR 31.6001-5 Additional records	1545-0798
IA-44-94 (Final) Deductibility, Substantiation, and Disclosure of Certain Charitable Contributions	1545-1464
Notice 2005-41, Guidance Regarding Qualified Intellectual Property Contributions	1545-1937

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De Minimis Error Safe Harbor to the I.R.C. §§ 6721 and 6722 Penalties .....	1545-2270
Substantiation of Charitable Contributions—TD 8002 .....	1545-0754
Qualified Conservation Contributions .....	1545-0763
TD 7852—Registration Requirements with Respect to Debt Obligations (NPRM, LR-255-82) .....	1545-0945
Notice 2007-70—Charitable Contributions of Certain Motor Vehicles, Boats, and Airplanes. Reporting requirements under Sec. 170(f)(12)(D) .....	1545-1980
TD 8124—Time and Manner of Making Certain Elections Under the Tax Reform Act of 1986 .....	1545-0982
EE-14-81 (NPRM) Deductions and Reductions in Earnings and Profits (or Accumulated Profits) With Respect to Certain Foreign Deferred Compensation Plans Maintained by Certain Foreign Corporations or .....	1545-1393
TD 9724—Summary of Benefits and Coverage Disclosures .....	1545-2229
TD 7845—Inspection of Applications for Tax Exemption and Applications for Determination Letters for Pension and Other Plans (Final) .....	1545-0817
REG-130477-00; REG-130481-00 (TD 8987 -Final), Required Distributions From Retirement Plans .....	1545-0996
EE-175-86 (Final) Certain Cash or Deferred Arrangements and Employee and Matching Contributions under Employee Plans: REG-108639-99 (NPRM) Retirement Plans; Cash or Deferred Arrangements .....	1545-1069
Change in Minimum Funding Method (Rev. Proc. 2000-41) .....	1545-1704
REG-109481-99 (TD 9076—Final) Special Rules Under Section 417(a)(7) for Written Explanations Provided by Qualified Retirement Plans After Annuity Starting Dates .....	1545-1724
TD 9472 (Final)—Notice Requirements for Certain Pension Plan Amendments Significantly Reducing the Rate of Future Benefit Accrual .....	1545-1780
T.D. 9079—Ten or More Employer Plan Compliance Information .....	1545-1795
Waivers of Minimum Funding Standards—Revenue Procedure 2004-15 .....	1545-1873
Election of Alternative Deficit Reduction Contribution and Plan Amendments .....	1545-1883
Revenue Procedure 2010-52, Extension of the Amortization Period for Plan Sponsor of a Multiemployer Pension Plan .....	1545-1890
Designated Roth Contributions to Cash or Deferred Arrangements Under Section 401(k) .....	1545-1931
Notice 2005-40, Election to Defer Net Experience Loss in a Multiemployer Plan .....	1545-1935
Notice 2006-107—Diversification Requirements for Qualified Defined Contribution Plans Holding Publicly Traded Employer Securities .....	1545-2049
Revised Regulations Concerning Section 403(b) Tax-Sheltered Annuity Contracts—TD 9340 (Final) .....	1545-2068
TD 9447 (Final) Automatic Contribution Arrangements. ....	1545-2135
NOT-2009-31—Election and Notice Procedures for Multiemployer Plans under Sections 204 and 205 of WRERA .....	1545-2141
Relief and Guidance on Corrections of Certain Failures of a Nonqualified Deferred Compensation Plan to Comply with § 409A(a) .....	1545-2164
Suspension of Benefits Under the Multiemployer Pension Reform Act of 2014; Administration of Multiemployer Plan Participant Vote .....	1545-2260
REG-209823-96 (TD 8791)—Guidance Regarding Charitable Remainder Trusts and Special Valuation Rules for Transfer of Interests in Trusts .....	1545-1536

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