

Dated: December 16, 2021.

Bradley T. Smith,

Deputy Director, Office of Foreign Assets Control, U.S. Department of the Treasury.

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Internal Revenue Service Exempt Organization Forms: 990, 990-BL, 990-EZ, 990-N, 990-PF, 990-T, 990-W, 990 SCH E, 990 SCH I, 990 SCH M, 990 SCH D, 990 SCH F, 990 SCH H, 990 SCH J, 990 SCH K, 990 SCH R, 990/990-EZ SCH A, 990/990-EZ SCH C, 990/990-EZ SCH G, 990/990-EZ SCH L, 990/990-EZ SCH N, 990/990-EZ SCH O, 990/990-EZ/990-PF SCH B, 1023, 1023-EZ, 1023-Interactive, 1024, 1024-A, 1028, 1120-POL, 4720, 5578, 5884-C, 6069, 6497, 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-R, 8038-T, 8038-TC, 8282, 8328, 8330, 8453-E.O., 8453-X, 8718, 8868, 8870, 8871, 8872, 8879-E.O., 8886-T, 8899 and Related Attachments

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before January 21, 2022.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/

PRAMain. Find this particular information collection by selecting “Currently under 30-day Review—Open for Public Comments” or by using the search function.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Molly Stasko by emailing PRA@treasury.gov, calling (202) 622-8922, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION: Approximately 73 percent of all tax-exempt organization returns are prepared using software by the taxpayer or with preparer assistance. Section 3101 of the Taxpayer First Act, Public Law 116-25, requires all tax-exempt organizations to electronically file statements or returns in the Form 990 series or Form 8872.

These are forms used by tax-exempt organizations. These include Forms 990, 990-BL, 990-EZ, 990-N, 990-PF, 990-T, 990-W, and related forms and schedules tax-exempt organizations attach to their tax returns (see Appendix-A to this notice). In addition, there are numerous regulations, notices and Treasury Decisions that are covered by the burden estimate provided in this notice. See Appendix B for a list.

Taxpayer Compliance Burden

Tax compliance burden is defined as the time and money taxpayers spend to comply with their tax filing responsibilities. Time-related activities include recordkeeping, tax planning, gathering tax materials, learning about the law and what you need to do, and completing and submitting the return. Out-of-pocket costs include expenses such as purchasing tax software, paying a third-party preparer, and printing and postage. Tax compliance burden does not include a taxpayer’s tax liability, economic inefficiencies caused by sub-optimal choices created to tax deductions or credits, or psychological costs.

PRA Submission to OMB

Title: U.S. Tax-Exempt Income Tax Return.

OMB Control Number: 1545-0047.

Form Numbers: Forms 990, 990-BL, 990-EZ, 990-N, 990-PF, 990-T, 990-W, 1023, 1023-EZ, 1024, 1024-A, 1028, 1120-POL, 4720, 5578, 5884-C, 5884-D, 6069, 6497, 7203, 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-R, 8038-T, 8038-TC, 8282, 8328, 8330, 8453-TE., 8453-X, 8718, 8868, 8870, 8871, 8872, 8879-TE, 8886-T, 8899 and all other related forms, schedules, and attachments.

Abstract: These forms and schedules are used to determine that tax-exempt organizations fulfill the operating conditions within the limitations of their tax exemption. The data is also used for general statistical purposes.

Current Actions: There have been changes in regulatory guidance related to various forms approved under this approval package during the past year. There has been additions and removals of forms included in this approval package. It is anticipated that these changes will have an impact on the overall burden and cost estimates requested for this approval package.

Type of Review: Revision of currently approved collection.

Affected Public: Tax-Exempt Organizations.

Estimated Number of Respondents: 1,740,100.

Total Estimated Time: 58,220,000 hours.

Total Estimated Out-of-Pocket Costs: \$1,726,900,000.

Total Estimated Monetized Burden: \$4,811,900,000.

Note: Amounts below are estimates for FY 2022. 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. Totals may not add due to rounding.

FISCAL YEAR 2022 ICB ESTIMATES FOR FORM 990 SERIES OF RETURNS AND RELATED FORMS AND SCHEDULES

	FY 21		FY 22
Number of Taxpayers	1,599,000	141,100	1,740,100
Burden in Hours	52,470,000	5,750,000	58,220,000
Burden in Dollars	\$1,473,100,000	\$253,800,000	\$1,726,900,000
Monetized Total Burden	\$4,084,100,000	\$727,800,000	\$4,811,900,000

Note: FY22 is most recent approved burden estimates for OMB Control Number 1545-0047.

FISCAL YEAR 2022 FORM 990 SERIES TAX COMPLIANCE COST ESTIMATES

	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	330,400	260,200	131,800	263,400	754,300

FISCAL YEAR 2022 FORM 990 SERIES TAX COMPLIANCE COST ESTIMATES—Continued

	Form 990	Form 990-EZ	Form 990-PF	Form 990-T	Form 990-N
Estimated Average Total Time (Hours)	85	45	47	40	2
Estimated Average Total Out-of-Pocket Costs	\$2,700	\$600	\$2,100	\$1,500	\$10
Estimated Average Total Monetized Burden	\$8,200	\$1,300	\$4,000	\$4,600	\$30
Estimated Total Time (Hours)	28,000,000	11,760,000	6,140,000	10,660,000	1,660,000
Estimated Total Out-of-Pocket Costs	\$903,100,000	\$147,500,000	\$272,000,000	\$397,200,000	\$7,100,000
Estimated Total Monetized Burden	\$2,719,300,000	\$331,900,000	\$529,800,000	\$1,204,800,000	\$26,100,000

Note: Amounts above are for FY2022. 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. Totals may not add due to rounding.

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.

(Authority: 44 U.S.C. 3501 *et seq.*)

Dated: December 17, 2021.

Molly Stasko,

Treasury PRA Clearance Officer.

Appendix A

Number	Title	Description
990		Return of Organization Exempt From Income Tax.
990	BL	Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons.
990	EZ	Short Form Return of Organization Exempt From Income Tax.
990	N	Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ.
990	PF	Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation.
990	T	Exempt Organization Business Income Tax Return and Proxy Tax.
990	T SCH A	Unrelated Business Taxable Income From an Unrelated Trade or Business.
990	T SCH M	UBTI Calculation Form Unrelated Trade or Business.
990	W	Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations.
990, 990-EZ, 990-PF	SCH B	Schedule of Contributors.
990 OR 990-EZ	SCH A	Public Charity Status and Public Support.
990 OR 990-EZ	SCH C	Political Campaign and Lobbying Activities.
990 OR 990-EZ	SCH E	Schools.
990 OR 990-EZ	SCH G	Supplemental Information Regarding Fundraising or Gaming Activities.
990 OR 990-EZ	SCH L	Transactions With Interested Persons.
990 OR 990-EZ	SCH N	Liquidation, Termination, Dissolution, or Significant Disposition of Assets.
990 OR 990-EZ	SCH O	Supplemental Information to Form 990 or 990-EZ.
990	SCH D	Supplemental Financial Statements.
990	SCH F	Statement of Activities Outside the United States.
990	SCH H	Hospitals.
990	SCH I	Grants and Other Assistance to Organizations, Governments, and Individuals in the United States.
990	SCH J	Compensation Information.
990	SCH K	Supplemental Information on Tax-Exempt Bonds.
990	SCH M	Noncash Contributions.
990	SCH R	Related Organizations and Unrelated Partnerships.
1023		Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
1023	EZ	Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
1024		Application for Recognition of Exemption Under Section 501(a).
1024	A	Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code.
1028		Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code.
1120	POL	U.S. Income Tax Return for Certain Political Organizations.
4720		Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code.
5578		Annual Certification of Racial Nondiscrimination for a Private School Exempt From Federal Income Tax.
5884	C	Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans.
5884	D	Employee Retention Credit for Certain Tax-Exempt Organizations Affected by Qualified Disasters.

Number	Title	Description
6069		Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust Under Section 4953 and Computation of Section 192 Deduction.
6497		Information Return of Nontaxable Energy Grants or Subsidized Energy Financing.
7203		S Corporation Shareholder Stock and Debt Basis Limitations.
8038		Information Return for Tax-Exempt Private Activity Bond Issues.
8038	B	Information Return for Build America Bonds and Recovery Zone Economic Development Bonds.
8038	CP	Return for Credit Payments to Issuers of Qualified Bonds.
8038	CP Schedule A	Specified Tax Credit Bonds Interest Limit Computation.
8038	G	Information Return for Government Purpose Tax-Exempt Bond Issues.
8038	GC	Consolidated Information Return for Small Tax-Exempt Government Bond Issues.
8038	R	Request for Recovery of Overpayment Under Arbitrage Rebate Provisions.
8038	T	Arbitrage Rebate and Penalty in Lieu of Arbitrage Rebate.
8038	TC	Information Return for Tax Credit and Specified Tax Credit Bonds as the result of the new Hire bill..
8282		Donee Information Return.
8328		Carry forward Election of Unused Private Activity Bond Volume.
8330		Issuer's Quarterly Information Return for Mortgage Credit Certificates (MCCs).
8453	EO	Exempt Organization Declaration and Signature for Electronic Filing.
8453	TE	Tax Exempt Entity Declaration and Signature for Electronic Filing.
8453	X	Political Organization Declaration for Electronic Filing of Notice of Section 527 Status.
8718		User Fee for Exempt Organization Determination Letter Request.
8868		Application for Automatic Extension of Time To File an Exempt Organization Return.
8870		Information Return for Transfers Associated With Certain Personal Benefit Contracts.
8871		Political Organization Notice of Section 527 Status.
8872		Political Organization Report of Contributions and Expenditures.
8879	EO	IRS e-file Signature Authorization for an Exempt Organization.
8879	TE	IRS e-file Signature Authorization for a Tax Exempt Entity.
8886	T	Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction.
8899		Notice of Income From Donated Intellectual Property.
8976		Notice of Intent to Operate Under Section 501(c)(4).

Appendix B

Title/Description

EE-111-80 (TD 8019-Final) Public Inspection of Exempt Organization Return	REG-121475-03 (TD 9495-Final) Qualified Zone Academy Bonds: Obligations of States and Political Subdivisions	Notice 2002-27-IRA Required Minimum Distribution Reporting
TD 8033 (TEMP) Tax Exempt Entity Leasing (REG-209274-85)	Notice 2009-26, Build America Bonds and Direct Payment Subsidy Implementation	TD 9142 (Final), Deemed IRAs in Qualified Retirement Plans (REG-157302-02)
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)	Notice 2012-48: Tribal Economic Development Bonds	REG-146459-05-TD 9324 (Final) Designated Roth Contributions Under Section 402A
REG-246256-96 (Final TD 8978) Excise Taxes on Excess Benefit Transactions	TD 7925 7952-Indian Tribal Governments Treated As States For Certain Purposes	TD 9467 (REG-139236-07) and Notice 2014-53
T.D. 8861, Private Foundation Disclosure Rules	Revenue Procedure 97-15, Section 103-Remedial Payment Closing Agreement Program	TD 9641-Suspension or Reduction of Safe Harbor Contributions (REG-115699-09)
Notice 2006-109-Interim Guidance Regarding Supporting Organizations and Donor Advised Funds	EE-12-78 Non-Bank Trustees	Waiver of 60-Day Rollover Requirement
Disclosure by taxable party to the tax-exempt entity	TD 9099 Disclosure of Relative Values of Optional Forms of Benefit	TD 7898-Employers Qualified Educational Assistance Programs
Reinstatement and Retroactive Reinstatement for Reasonable Cause (Rev. Proc. 2014-11) and Transitional Relief for Small Organizations (Notice 2011-43) under IRC § 6033(j)	EE-147-87 (Final) Qualified Separate Lines of Business	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 8086-Election for \$10 Million Limitation on Exempt Small Issues of Industrial Development Bonds; Supplemental Capital Expenditure Statements (LR-185-84 Final)	T.D. 8619 (Final) (EE-43-92l) Direct Rollovers and 20-percent Withholding Upon Eligible Rollover Distributions from Qualified Plans	TD 8073 (Temporary Regulations)-Effective Dates and Other Issues Arising Under the Employee Benefit Provisions of the Tax Reform Act of 1984
Arbitrage Restrictions and Guidance on Issue Price Definition for Tax Exempt Bonds	T.D. 8802-Certain Asset Transfers to a Tax-Exempt Entity	REG-209484-87 (TD 8814 final) Federal Insurance Contributions Act (FICA) Taxation of Amounts Under Employee Benefit Plans
TD 8712 (Final), Definition of Private Activity Bonds; TD 9741, General Allocation and Accounting Regulations Under Section 141; Remedial Actions for Tax-Exempt Bonds	PS-100-88(TD8540) (Final) Valuation Tables	REG-164754-01 (FINAL) Split-Dollar Life Insurance Arrangements
FI-28-96 (Final) Arbitrage Restrictions on Tax-Exempt Bonds	Revenue Procedure 2017-4	T.D. 9088, Compensatory Stock Options Under Section 482
	TD 8769 (Final)-(REG-107644-97)	T.D. 9083-Golden Parachute Payments
	Permitted Elimination of Pre-retirement Optional Forms of Benefit	Revenue Procedure 2014-55, Election Procedures and Information Reporting with Respect to Interests in Certain Canadian Retirement Plans
	Notice 97-45, Highly Compensated Employee Definition	Substitute Mortality Tables for Single Employer Defined Benefit Plans
	Compensation Deferred Under Eligible Deferred Compensation Plans (TD 9075)	T.D. 8802-Certain Asset Transfers to a Tax-Exempt Entity
	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	

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

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 WRETA

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

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; U.S. Income Tax Return Forms for Individual Taxpayers

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before January 21, 2022 to be assured of consideration.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting “Currently under 30-day Review—Open

for Public Comments” or by using the search function.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Spencer W. Clark by emailing PRA@treasury.gov, calling (202) 927-5331, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

Title: U.S. Income Tax Return for Individual Taxpayers.

OMB Control Number: 1545-0074.

Forms: Form 1040 and affiliated return forms.

Type of Review: Revision of a currently approved collection.

Description: IRC sections 6011 & 6012 of the Internal Revenue Code require individuals to prepare and file income tax returns annually. These forms and related schedules are used by individuals to report their income subject to tax and compute their correct tax liability. This information collection request (ICR) covers the actual reporting burden associated with preparing and submitting the prescribed return forms, by individuals required to file Form 1040 and any of its’ affiliated forms as explained in the attached table.

There have been changes in regulatory guidance related to various forms approved under this approval package during the past year. There have been additions and removals of forms included in this approval package. A summary of the burden on respondents is given below and fuller discussion is available in the supporting documents submitted to OMB.

Affected Public: Individuals or Households, Farms.

Estimated Number of Respondents: 163,600,000.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 163,600,000.

Estimated Time per Response: 12 hours, 31 minutes.

Estimated Total Annual Burden Hours: 2,048,000,000.

Authority: 44 U.S.C. 3501 et seq.

Dated: December 16, 2021.

Spencer W. Clark,
Treasury PRA Clearance Officer.