TABLE 1—FISCAL YEAR 2025 ESTIMATED AVERAGE TAXPAYER BURDEN FOR INDIVIDUALS FILING A 1040 BY ACTIVITY

Primary form filed or type of taxpayer	Time burden						Money burden	
	Percentage of returns	Average time burden (hours)					Average cost (dollars)	Total monetized burden (dollars)
		Total time	Recordkeeping	Tax planning	Form completion and submission	All other		
All Taxpayers	100	13	5	3	4	1	$290	$560
Type of Taxpayer:								
Nonbusiness *	71	8	3	1	3	1	160	310
Business *	29	24	11	5	6	2	620	1,170

Note: Detail may not add to total due to rounding. Dollars rounded to the nearest $10.

*A ''business'' filer files one or more of the following with Form 1040: Schedule C, E, F, or Form 2106. A ''nonbusiness'' filer does not file any of these schedules or forms with Form 1040.

Source: IRS:RAAS:KDA:TBL (11–25–2024).

TABLE 2—FISCAL YEAR 2025 TAXPAYER BURDEN STATISTICS BY TOTAL POSITIVE INCOME QUINTILE

Total positive income quintiles	Average time (hours)	Average out-of-pocket costs	Average total monetized burden
All Filers			
0 to 20	7.8	$80	$146
20 to 40	10.9	128	242
40 to 60	11.6	165	327
60 to 80	13.1	232	480
80 to 100	22.7	726	1,497
Wage and Investment Filers			
0 to 20	6.9	71	129
20 to 40	9.3	112	212
40 to 60	9.0	139	277
60 to 80	9.1	185	384
80 to 100	10.8	322	737
Self Employed Filers			
0 to 20	11.9	125	225
20 to 40	18.5	204	379
40 to 60	21.0	258	507
60 to 80	22.0	338	697
80 to 100	33.1	1,077	2,155

Source IRS:RAAS:KDA:TBL (11–25–2024).

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

Melody Braswell,
Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Proposed Collection; Requesting Comments on Tax-Exempt Organization Forms

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

ACTION: Notice.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the public and other federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning forms used by tax-exempt organizations.

DATES: Comments should be received on or before January 21, 2025 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 Melody Braswell by emailing *PRA@treasury.gov,* calling (202) 622–1035, or viewing the entire information collection request at *www.reginfo.gov.*

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

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

OMB Number: 1545–0047.

Form Numbers: Forms 990, 990–EZ, 990–N, 990–PF, 990–T, 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 have been additions and removals of forms included in this approval package. This approval package is being submitted for renewal purposes.

Type of Review: Revision of a currently approved collection.

Affected Public: Tax-Exempt Organizations.

Estimated Number of Respondents: 1,711,300.

Estimated Time per Respondent (Hours): 42 hours, 55 minutes.

Estimated Total Annual Time (Hours): 73,440,000.

Estimated Total Annual Monetized Time ($): 3,887,000,000.

Estimated Total Out-of-Pocket Costs ($): 1,963,400,000.

Estimated Total Monetized Burden ($): 5,850,400,000.

Note: Total Monetized Burden = Total Out-of-Pocket Costs + Total Monetized Time.

These are forms used by tax-exempt organizations. These include Forms 990, 990–EZ, 990–N, 990–PF, 990–T, and related forms and schedules tax-exempt organizations attach to their returns. In addition, there are numerous Treasury Decisions and guidance documents that are covered by the burden estimate provided in this Notice. See Appendix B for a list.

Tax 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 related to tax deductions or credits, or psychological costs.

BURDEN TOTAL ESTIMATES FOR THE FORM 990 SERIES OF RETURNS AND ASSOCIATED FORMS, SCHEDULES, AND REGULATIONS

[Fiscal year 2025]

	Fiscal year 2024	Program change due to technical adjustment	Program change due to legislative adjustment	Program change due to agency adjustment	Fiscal year 2025
Number of Taxpayers	1,698,500	12,800			1,711,300
Burden in Hours	75,490,000	(2,050,000)			73,440,000
Burden in Monetized Hours	$3,903,500,000	($16,500,000)			$3,887,000,000
Out-of-Pocket Costs	$1,978,500,000	($15,100,000)			$1,963,400,000
Total Monetized Burden *	$5,882,000,000	($31,600,000)			$5,850,400,000

Source: IRS:RAAS:KDA:BRDN (12–10–24).
Total Monetized Burden = Burden in Monetized Hours + Out-of-Pocket Costs.
Note: 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.

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

Melody Braswell,

Treasury PRA Clearance Officer.

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