

*Affected Public:* Individuals and households, businesses and other for-profit organizations.

*Estimated Number of Respondents:* 5,000.

*Estimated Time per Respondent:* 18 minutes.

*Estimated Total Annual Burden Hours:* 1,500.

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

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

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

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

Dated: September 9, 2011.

**Yvette Lawrence,**

*IRS Reports Clearance Officer.*

[FR Doc. 2011-23713 Filed 9-15-11; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for the IRS Individual Taxpayer Burden Survey

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

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

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning the IRS Individual Taxpayer Burden Survey.

**DATES:** Written comments should be received on or before November 15, 2011 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to R. Joseph Durbala, (202) 622-3634, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* IRS Individual Taxpayer Burden Survey.

*OMB Number:* 1545-2212.

*Form Number:* CS-11-276.

*Abstract:* Each year, individual taxpayers in the United States submit more than 140 million tax returns to the Internal Revenue Service (IRS). The IRS uses the information in these returns, recorded on roughly one hundred distinct forms and supporting schedules, to administer a tax system whose rules span thousands of pages. Managing such a complex and broad-based tax system is costly but represents only a fraction of the total burden of the tax system. Equally, if not more burdensome, is the time and out-of-pocket expenses that citizens spend in order to comply with tax laws and regulations.

The IRS has conducted prior surveys of individual taxpayers in 1984, 1999, 2000, 2007. Changes in tax regulations, tax administration, tax preparation methods, and taxpayer behavior continue to alter the amount and distribution of taxpayer burden. To update our understanding of this burden, the IRS contracted Westat to survey individual taxpayers regarding the time and money taxpayers spend in response to their Federal income tax obligations. We intend to conduct an updated survey to better reflect the current tax rules and regulations, the increased usage of tax preparation

software, increased efficiency of such software, changes in tax preparation regulations, the increased use of electronic filing, the behavioral response of taxpayers to the tax system, the changing use of services, both IRS and external, and related information collection needs.

The purpose of the IRS entity surveys is to provide Congress and the President with accurate estimates of the costs incurred by corporations, partnerships, limited liability companies, tax-exempt organizations, and government entities in complying with Federal rules and regulations.

The critical items on the survey concern respondents' time and cost burden estimates for complying with tax filing regulations. Additional items on the survey will serve as contextualizing variables for interpretation of the burden items. These items include information regarding tax preparation methods and activities, tax-related recordkeeping, gathering materials, learning about tax law, using IRS and/or non-IRS taxpayer services, and tax form completion.

*Current Actions:* New surveys are being added to this collection. Surveys Covered Under This Clearance Request.

*Individual Taxpayers:*

2010 Individual Burden Survey,  
2011 Individual Burden Survey,  
2011 Post-Filing Burden Survey,  
2012 Individual Burden Survey, and  
2012 Post-Filing Burden Survey.

*Entity Taxpayers:*

2010 Tax Exempt Entity Burden Survey and  
2011 Business Taxpayers Burden Survey.

This form is being submitted for renewal purposes only.

*Type of Review:* Revision of a currently approved collection.

*Affected Public:* Individuals, Businesses and other for-profit organizations.

Each respondent will receive either a letter with instructions to complete the survey (web-first) or a letter and survey (mail-first), which they may spend about one minute reading. Each potential respondent will participate only once. The potential response rate, which varies depending on the type of survey, is indicated in the burden estimate charts below.

Estimated time to complete the surveys is based on results from prior cognitive interviews. We estimate that it will take approximately the same time to complete the mail, web and phone versions of the questionnaire. The content included in each instrument will be the same.

The total annual burden estimates for the covered surveys is as follows:

2010 Surveys 5,033 hours  
2011 Surveys 7,726 hours

2012 Surveys 4,066 hours

The estimated burden for each survey is itemized below:

Activity	Number of respondents	Frequency of response	Average time (minutes)	Annual hour burden
<b>2010 Individual Taxpayer Burden Survey</b>				
Reading invitation letter & reminder postcards .....	20,000	1	1	333
Survey Completion .....	10,000	1	18	3,000
Total .....				3,333
<b>2010 Tax Exempt Entity Burden Survey</b>				
Reading invitation letter & reminder postcards .....	12,000	1	1	200
Survey Completion .....	6,000	1	15	1,500
Total .....				1,700
<b>2011 Individual Taxpayer Burden Survey</b>				
Reading invitation letter & reminder postcards .....	20,000	1	1	333
Survey Completion .....	10,000	1	18	3,000
Total .....				3,333
<b>2011 Post-Filing Burden Survey</b>				
Testing* .....	27	1	60	27
Reading invitation letter & reminder postcards .....	8,000	1	1	133
Survey Completion .....	2,400	1	15	600
Total .....				760
<b>2011 Business Taxpayer Burden Survey</b>				
Reading invitation letter & reminder postcards .....	24,000	1	1	400
Survey Completion .....	9,400	1	20	3,133
Total .....				3,633
<b>2012 Individual Taxpayer Burden Survey</b>				
Reading invitation letter & reminder postcards .....	20,000	1	1	333
Survey Completion .....	10,000	1	18	3,000
Total .....				3,333
<b>2012 Post-Filing Burden Survey</b>				
Reading invitation letter & reminder postcards .....	8,000	1	1	133
Survey Completion .....	2,400	1	15	600
Total .....				733

The annual burden cost to respondents is estimated to total \$107,455 (5,033 hours x \$21.35) for 2010, \$164,950 (7,726 hours x \$21.35) for 2011, and \$86,809 (4,066 hours x \$21.35) for 2012. This estimate is derived using \$21.35, the May 2010 average wage rate from the Bureau of Labor and Statistics Occupational Employment Statistics Survey.

\*The FY2011 Post-Filing Burden Survey will be the first attempt to collect information from the post-filing population in a manner that allows integrated analysis with pre-filing and post-filing burden. To better inform our survey effort and to ensure proper representation among post-filing groups (Correspondence Audits, Field/Office Audits, Appeals and Collections) in the survey test process, we are requesting additional respondents for survey testing for this survey only.

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in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

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

*Comments are invited on:* (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the

collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: September 12, 2011.

**Yvette Lawrence,**

*IRS Reports Clearance Officer.*

[FR Doc. 2011-23715 Filed 9-15-11; 8:45 am]

**BILLING CODE 4830-01-P**

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## DEPARTMENT OF THE TREASURY

### United States Mint

#### Citizens Coinage Advisory Committee Meeting

**ACTION:** Notification of Citizens Coinage Advisory Committee September 27, 2011, public meeting.

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**SUMMARY:** Pursuant to United States Code, Title 31, section 5135(b)(8)(C), the United States Mint announces the Citizens Coinage Advisory Committee (CCAC) public meeting scheduled for September 27, 2011.

*Date:* September 27, 2011.

*Time:* 9 a.m. to 12 noon.

*Location:* Conference Room A, United States Mint, 801 9th Street, NW., Washington, DC 20220.

*Subject:* Review and consideration of reverse candidate designs for the 2013 Presidential \$1 Coin Program.

Interested persons should call the CCAC HOTLINE at (202) 354-7502 for the latest update on meeting time and room location.

In accordance with 31 U.S.C. 5135, the CCAC:

- Advises the Secretary of the Treasury on any theme or design proposals relating to circulating coinage, bullion coinage, Congressional Gold Medals, and national and other medals.

- Advises the Secretary of the Treasury with regard to the events,

persons, or places to be commemorated by the issuance of commemorative coins in each of the five calendar years succeeding the year in which a commemorative coin designation is made.

- Makes recommendations with respect to the mintage level for any commemorative coin recommended.

**FOR FURTHER INFORMATION CONTACT:** Andy Fishburn, United States Mint Liaison to the CCAC; 801 9th Street, NW.; Washington, DC 20220; or call 202-354-7200.

Any member of the public interested in submitting matters for the CCAC's consideration is invited to submit them by fax to the following number: 202-756-6525.

**Authority:** 31 U.S.C. 5135(b)(8)(C).

Dated: September 13, 2011.

**Richard A. Peterson,**

*Deputy Director, United States Mint.*

[FR Doc. 2011-23843 Filed 9-15-11; 8:45 am]

**BILLING CODE P**