

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Tax Exempt Forms and Schedules

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 30, 2020 to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at *OIRA_Submission@OMB.EOP.gov* and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania

Ave. NW, Suite 8100, Washington, DC 20220, or email at *PRA@treasury.gov*.

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: Tax Exempt Forms and Schedules.

OMB Control Number: 1545-0047.

Type of Review: Revision of a currently approved collection.

Description: These forms and schedules are needed to determine that IRC section 501(a) tax-exempt organizations fulfill the operating conditions within the limitations of their tax exemption. The data is also used for general statistical purposes. These forms are used by Tax Exempt organizations to specify their items of gross income, receipts and disbursements.

Form: 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 all other related forms, schedules and attachments.

Affected Public: Not-for-profit Institutions.

Estimated Number of Respondents: 1,413,200.

Frequency of Response: Annually.

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 Labor Burden: \$3.59 billion.

Estimated Total Monetized Labor 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

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

Dated: December 26, 2019.

Spencer W. Clark,
Treasury PRA Clearance Officer.

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