

documentation to substantiate elements of an application, which may include letters of commitment for proposed matching funds and letters from other jurisdictions demonstrating a plan to coordinate on a regional approach, as applicable. Treasury will collect application information from eligible jurisdictions through an online portal.

- **SSBCI Investing in America SBOP Reports.** Treasury must collect financial and performance reports consistent with 2 CFR 200.328 and 329 in order for Treasury to determine compliance with the SSBCI statute, regulations, and guidance and to evaluate program outcomes. The financial and performance reports must include information about the applicant's progress in implementing its project and details on its use of program funds. Treasury anticipates publishing reporting guidance for the SSBCI Investing in America SBOP that is anticipated to be generally consistent with the reporting guidance for the formula-based TA Grant Program, which may be found on Treasury's website at <https://home.treasury.gov/system/files/136/SSBCI-Technical-Assistance-Reporting-Guidance.pdf>, with potential new or modified data elements specific to this program. Treasury will clearly specify all reporting requirements specific to the SSBCI Investing in America SBOP. All reports must be submitted in electronic format as specified in the terms and conditions of the award.

Treasury is updating the burden estimate for OMB Control Number 1505–0227 to account for applications and reports under the SSBCI Investing in America SBOP.

Form: SSBCI Investing in America SBOP Application and reporting forms, through an online Treasury portal annual report forms.

Affected Public: States, the District of Columbia, territories, and Tribal governments, small businesses.

Estimated Number of Respondents: For application submission: 100; for reporting: 15.

Frequency of Response: For application submission: one time; for grant award modifications: one time; for reporting: annually and semiannually.

Estimated Total Number of Annual Responses: The current estimate for OMB Control Number 1505–0227 is 112,376. Treasury estimates the SSBCI Investing in America SBOP will increase this estimate by 6,115 to 118,491.

Estimated Time per Response: For the SSBCI Investing in America SBOP, depending on the type of collection

Treasury estimates that responses will take 9 minutes up to 6 hours.

Estimated Total Annual Burden Hours: The current estimate for OMB Control Number 1505–0227 is 24,877. Treasury estimates the SSBCI Investing in America SBOP will increase this estimate by 1,530 hours to 26,407.

Request for Comments: Comments submitted in response to this notice will be summarized and 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 technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services required to provide information.

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

Jeffrey Stout,
Director, SSBCI.

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DEPARTMENT OF THE TREASURY

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

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

ACTION: Notice of Information Collection; request for comment.

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. Currently, the IRS is soliciting comments concerning the burden associated with the U.S. Income Tax Return Forms for Individual Taxpayers.

DATES: Comments should be received on or before January 16, 2024 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. Income Tax Return for Individual Taxpayers.

OMB Number: 1545–0074.

Form Number: Form 1040 and affiliated return forms.

Abstract: 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.

Current Actions: There have also 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. In filing season 2024, the Internal Revenue Service (IRS) will launch a pilot program for a free direct e-file tax return system (Direct File). This limited-scale pilot will allow the IRS to evaluate the costs, benefits, and operational challenges associated with providing such an optional service to taxpayers.

This approval package is being submitted for renewal purposes only.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals or Households, Farms.

Estimated Number of Respondents: 171,800,000.

Estimated Time per Respondent (Hours): 13.

Estimated Total Annual Time (Hours): 2,249,000,000.

Estimated Total Annual Monetized Time (\$): 46,342,000,000.

Estimated Total Out-of-Pockets Costs
(\$): 45,365,000,000.

Estimated Total Monetized Burden
(\$): 91,707,000,000.

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

ESTIMATED AVERAGE TAXPAYER BURDEN FOR INDIVIDUALS FILING A 1040 BY ACTIVITY

Primary form filed or type of taxpayer	Percentage of returns (%)	Time burden					Money burden	
		Average time burden (hours)*					Average cost (dollars)	Total monetized burden (dollars)
		Total time	Record keeping	Tax planning	Form completion and submission	All other		
All Taxpayers	100%	13	6	2	4	1	\$270	\$540
Type of Taxpayer								
Nonbusiness**	72%	9	3	1	3	1	150	310
Business***	28	24	12	4	6	2	560	1,120

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, C-EZ, E, F, Form 2106, or 2106-EZ. A "nonbusiness" filer does not file any of these schedules or forms with Form 1040.
 Source: RAAS:KDA (11-2-2023)

TAXPAYER BURDEN STATISTICS BY TOTAL POSITIVE INCOME QUINTILE

	Average time (hours)	Average out-of-pocket costs	Average total monetized burden
All Filers			
Total positive income quintiles			
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			
Total Income Quintiles:			
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			
Total Income Quintiles			
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: RAAS:KDA (12-1-2023)

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

Melody Braswell,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Coronavirus Capital Projects Fund

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

ACTION: Notice of information collection; request for comment.

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 16, 2024 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.