

Justification
Nonresident Questionnaire
Form RRB-1001

1. Circumstances of information collection - Under Public Laws 98-21 and 98-76, benefits under the Railroad Retirement Act payable to annuitants living outside the United States may be subject to taxation under United States income tax laws.

Whether the social security equivalent and non-social security equivalent portions of tier I, tier II, vested dual benefit, or supplemental annuity payments are subject to tax withholding, and whether the same or different rates are applied to each payment, depends on a beneficiary's citizenship and legal residence status, and whether exemption under a tax treaty between the United States and the country in which the beneficiary is a legal resident has been claimed.

2. Purposes of collecting/consequences of not collecting the information - To determine the required tax withholding, the Railroad Retirement Board (RRB) needs to know a nonresident's citizenship and legal residence status.

Form RRB-1001, Nonresident Questionnaire, is used to obtain the needed information. Because of the differences in circumstances and in the information needed by the RRB from a nonresident who makes an initial request for a tax treaty exemption and a nonresident who requests a renewal of a previous exemption, the RRB uses different procedures when requesting RRB-1001 information.

When completed as part of the initial application process, Form RRB-1001 is furnished to the applicant as part of the total application package containing pertinent application and informational materials. Along with the RRB-1001, the applicant is furnished Form TB-26 which provides general information concerning the RRB's reasons for requesting the information, along with specific instructions for the completion of pertinent information items on the form. The TB-26 instructions request the respondent to complete the appropriate items on the form. The respondent then returns the completed RRB-1001 in the envelope provided.

When completed as part of the tax treaty exemption renewal process, Form RRB-1001 is generated and mailed to the annuitant by means of Form Letter TL-125, Railroad Retirement Tax Notice, the bottom portion of which contains a modified Form RRB-1001, along with Form TB-125, Completion Instructions for Form RRB-1001. The TB-125 contains specific instructions for completing the pertinent information items on the RRB-1001 for renewal of a tax treaty exemption. The TL-125 instructions request the respondent to complete the appropriate items, then detach the RRB-1001 from the TL-125 and return the RRB-1001 in the envelope provided.

The RRB releases Forms TL-125 and RRB-1001 once a year to those annuitants whose tax treaty exemptions are approaching expiration, so that they may renew the exemption.

The information requested on the RRB-1001, when completed for a tax treaty exemption renewal, is less than the information requested as part of the initial application process. This is because the RRB retains on its records citizenship information previously obtained from the initial filing of the RRB-1001.

Form RRB-1001, is printed and mailed with **Form TXL-26, Transmittal for Form RRB-1001**, in certain individual cases when: (1) the returned form was not signed; (2) an item was not legible or incomplete; (3) residence is outside the 50 United States and Washington, DC and we have not received a questionnaire; and when (4) the form must be signed and completed by annuitant.

The burden statement for Form RRB-1001, when used in the initial filing of an application for an annuity, is shown on Form TB-26, while the burden statement for Form RRB-1001, when used as part of the tax exemption renewal process, is shown on Form TB-125.

The RRB proposes no changes to Form RRB-1001.

3. Planned use of improved information technology or technical/legal impediments to further burden reduction – Not cost effective because of low volume.
4. Efforts to identify duplication - This information collection does not duplicate any other information collection.
5. Small business respondents - N.A.
6. Consequences of less frequent collection - N.A.
7. Special circumstances – None
8. Public comments/consultations outside the agency - In accordance with 5 CFR 1320.8(d), comments were invited from the public regarding the information collection. The notice to the public was published on page 17895 of the April 17, 2009, Federal Register. No comments or requests for additional information were received. In addition, RRB staff consults with representatives of the Social Security Administration and Internal Revenue Service.
9. Payments or gifts to respondents – None
10. Confidentiality - Privacy Act Systems of Records, RRB-22, Railroad Retirement, Survivor and Pensioner Insurance Benefit System.

11. Sensitive questions - N.A.
12. Estimate of respondent burden - The current estimated annual burden for this collection is unchanged as follows.

Current Burden

Form #	Annual Responses	Time (Min)	Burden (Hrs)
RRB-1001 (initial filing)	300	30	250
RRB-1001 (tax renewal)	1,000	30	400
Total	1,300		650

13. Estimate of annual cost to respondents or record keepers - N.A.
14. Estimate of cost to Federal government - N.A.
15. Explanation for changes in burden – N.A
16. Time schedule for data collection and publication - The results for this collection will not be published.
17. Request not to display OMB expiration date - The RRB-1001 is seldom revised. Given the cost associated with redrafting, reprinting, and distributing the form in order to keep the appropriate OMB expiration date in place, the RRB requests the authority to not display the expiration date on the form.
18. Exceptions to Certification Statement - None