

*The survey instrument for this collection is not publicly available.*

*The Internal Revenue Service, Tax Exempt and Government Entities Operating Division, hereby requests generic clearance to conduct compliance checks of tax-exempt and governmental entities using tailored compliance questionnaires. These compliance questionnaires are a critical component of TE/GE's comprehensive enforcement program. TE/GE uses these questionnaires to gain a better understanding of the compliance behavior of individual segments of the tax-exempt community and to identify and resolve specific instances of non-compliance with the laws and regulations governing tax-exempt organizations, employee pension plans, tax-exempt bonds and governmental entities. Compliance questionnaires are an invaluable tool for obtaining supplemental information to determine the compliance of specific entities without the burden for the taxpayer or cost to the IRS of a traditional, full-scale audit. The information collected is used to improve the quality of data available for monitoring compliance, to correct identified instances of non-compliance and to determine where additional guidance, education or enforcement resources are most needed to prevent future non-compliance. Given the sensitive nature of IRS compliance efforts, OMB will not approve individual compliance questionnaires prior to their use by IRS. Instead, this generic clearance will grant IRS the authority to conduct these surveys as described in the Supporting Statement, and submit completed compliance questionnaires to OMB after their use by IRS. In subsequent requests for extension of OMB's approval of this generic clearance, IRS will summarize the results of previously used compliance questionnaires.*