

**Internal Revenue Service  
Supporting Statement  
OMB Control Number: 1545-0047  
(Tax Exempt Forms and Schedules)**

**Forms and related schedules and/or attachments**

:  
**990,**                      **1023,**                      **5578,**                      **8038-**                      **8453-**                      **8872,**  
**990-EZ,**                      **1023-EZ,**                      **5884-C,**                      **GC,**                      **EO,**                      **8879-**  
**990-N,**                      **1023-I,**                      **8038,**                      **8038-R,**                      **8453-X,**                      **EO,**  
**990-PF,**                      **1024,**                      **8038-B,**                      **8038-T,**                      **8868,**                      **8886-T,**  
**990-T,**                      **1024-A**                      **8038-CP,**                      **8038-TC,**                      **8870,**                      **8899**  
     **990-W,**                      **1028,**                      **8038-G,**                      **8282,**                      **8871,**

**1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

Section 6033 of the Internal Revenue Code requires that every organization exempt from taxation shall file an annual return. These forms are used by Tax Exempt organizations to specify their items of gross income, receipts and disbursements. In general, all information an organization reports on or with its return will be available to the public for inspection. The data received is used to prevent organizations from abusing their tax-exempt status and to provide the public with financial information about nonprofit organizations.

Section 6033 of the Internal Revenue Code (IRC) generally requires organizations recognized under section 501(c) and exempt from federal income tax under section 501(a), including charitable hospitals, to file an annual return. Form 990 is required by the Income Tax Regulations under section 6033, with some statutory exemptions and permission for the IRS to provide further exemptions. Such exemptions from filing include an exemption for governmental units and affiliates of governmental units; accordingly, governmental hospitals do not need to file Form 990. See Rev. Proc. 95-48.

The consolidation of Tax Exempt burden forms into one OMB number is part of the over-arching effort to transition the burden estimate methodology for these forms to the IRS Research method. This is the same process that was implemented for OMB numbers 1545-0074 and 1545-0123.

As is done with the individual tax form burden estimates (Forms 1040, 1040-X and 1040-NR) and the business tax form burden estimates (Forms 1065, 1120, 1120-S and related forms and schedules), clearance for the burden estimate will be requested retroactively, and is sought on an annual basis instead of on the regular 3-year PRA cycle. Doing this ensures that the new and updated forms can be made available for use on a timely basis.

A list of forms related to OMB 1545-0047 is provided below. Forms that are used by other tax filers (e.g., individuals, business organizations) are marked with an asterisk (\*). These forms will continue to report burden for other taxpayers under separate OMB numbers.

**Form 990** is an annual information return required to be filed with the IRS by most organizations exempt from income tax under section 501(a), and certain political organizations and nonexempt charitable trusts. Parts I through XII of the form must be completed by all filing organizations and require reporting on the organization's exempt and other activities, finances, governance, compliance with certain federal tax filings and requirements, and compensation paid to certain persons. Additional schedules are required to be completed depending upon the activities and type of the organization. By completing Part IV, the organization determines which schedules are required. The entire completed Form 990 filed with the IRS, except for certain contributor information on Schedule B (Form 990, 990-EZ, or 990-PF), is required to be made available to the public by the IRS and the filing organization and can be required to be filed with state governments to satisfy state reporting requirements.

**Schedule D (Form 990)** is used by an organization that files Form 990 to provide the required reporting for donor advised funds, conservation easements, certain art and museum collections, escrow accounts and custodial arrangements, endowment funds, and supplemental financial information.

**Schedule F (Form 990)** is used by an organization that files Form 990 to provide information on its activities conducted outside the United States by the organization at any time during the tax year.

**Schedule H (Form 990)** is used by hospital organizations to provide information on the activities and policies of, and community benefit provided by, its hospital facilities and other non-hospital health care facilities that it operated during the tax year.

**Schedule I (Form 990)** is used by an organization that files Form 990 to provide information on grants and other assistance made by the filing organization during the tax year to organizations, governments, and individuals in the United States.

**Schedule J (Form 990)** is used by an organization that files Form 990 to report compensation information for certain officers, directors, individual trustees, key employees, and highest compensated employees, and information on certain compensation practices of the organization.

**Schedule K (Form 990)** is used by an organization that files Form 990 to provide certain information on their outstanding liabilities associated with tax-exempt bond issues.

**Schedule M (Form 990)** is used by an organization that files Form 990 to report the types of noncash contributions received during the year by the organization and provide reporting of certain information regarding such contributions. The schedule requires reporting of the quantity and reported financial statement amount of noncash contributions received by type of property. Report noncash donated items even if sold immediately after received.

**Schedule R (Form 990)** is used by an organization that files Form 990 to provide information on related organizations, on certain transactions with related organizations, and on certain unrelated partnerships through which the organization conducts significant activities.

**Form 990-EZ** is used by tax-exempt organizations, nonexempt charitable trusts, and section 527 political organizations to provide the IRS with the information required by section 6033. Tax-exempt organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year can use this form to report required information to IRS.

**Schedule A (Form 990 or 990-EZ)** is used by an organization that files Form 990 or Form 990-EZ to provide the required information regarding public charity status and public support.

**Schedule C (Form 990 or 990-EZ)** is used by Political Campaign and Lobbying Activities for Organizations Exempt from Income Tax Under section 501(c) and section 527.

**Schedule E (Form 990 or 990-EZ)** is used by an organization that files Form 990 or Form 990-EZ to report information on private schools.

**Schedule G (Form 990 or 990-EZ)** This form must be attached to Form 990 or Form 990-EZ and completed by organizations that answer YES to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

**Schedule L (Form 990 or 990-EZ)** is used by an organization that files Form 990 or Form 990-EZ to provide information on certain financial transactions or arrangements between the organization and disqualified persons under section 4958 or other interested persons. Schedule L is also used to determine whether a member of the organization's governing body is an independent member for purposes of Form 990, Part VI, line 1b.

**Schedule N (Form 990 or 990-EZ)** is used by an organization that files Form 990 or Form 990-EZ to provide information relating to going out of existence or disposing of more than 25 percent of its net assets through a contraction, sale, exchange, or other

disposition.

**Schedule O (Form 990 or 990-EZ)** is used by an organization that files Form 990 or 990-EZ to provide the IRS with narrative information required for responses to specific questions on Form 990 or 990-EZ, or to explain the organization's operations or responses to various questions. It allows organizations to supplement information reported on Form 990 or 990-EZ.

**Form 990-N** is used by Tax-exempt organizations with gross receipts of \$50,000 or less that do not file Form 990 or Form 990-EZ.

**Form 990-PF** is used by Private Foundations exempt from Income Tax under IRC Sec. 501(c)(3) to figure the tax based on investment income, and to report charitable distributions and activities. In addition, Form 990-PF serves as a substitute for the section 4947(a)(1) nonexempt charitable trust's income tax return, Form 1040, U.S. Income Tax Return for Estates and Trusts, when the trust has no taxable income.

**Schedule B (Form 990, 990-EZ, or 990-PF)** is used to provide information on contributions the organization reported on: Form 990-PF, Return of Private Foundation, line 1; Form 990, Return of Organization Exempt from Income Tax, Part VIII, Statement of Revenue, line 1; Form 990-EZ, Short Form Return of Organization Exempt from Income Tax, line 1.

**Form 990-T** is an income tax return filed by exempt organizations to report unrelated business income; figure and report unrelated business income tax liability and report unrelated business income tax on reinsurance entities (under Section 511 of the IRC of 1954). Prescribing Instructions: IRC Secs. 511, 6012; Reg. Secs. 1.6102-2(e); 1.6012-3(a)(5).

**Form 990-W** is used by Tax-exempt corporations, trusts, and private foundations to figure estimated tax liability.

**Form 1023** is used to apply for recognition as a tax-exempt organization under section 501 (c)(3) of the Internal Revenue Code.

**Form 1023-EZ** is a Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code. The applicant needs to go to [pay.gov](http://pay.gov) to find the web form page in order to apply. There is no paper version of Form 1023-EZ. It is electronic only.

**Form 1023-I** This form was created to provide a high level of interactivity in Form 1023. This form will only be available from TEGE's website. This is a copy of the official Form 1023. No content has changed, only the interactivity. Form 1023 is used to apply for recognition as a tax-exempt organization under section 5001 (c)(3) of the

Internal Revenue Code. Form 1023 is only obtainable through either by requesting the Package 1023 (Catalog No. 47194L), or electronically as a separate item.

**Form 1024** This form is used by most types of organizations to apply for recognition under section 501(a) and by all applicants for a determination of plan qualification under section 120.

**Form 1024-A** provides notice to the IRS that an organization intends to operate as a section 501 (c) (4) organization.

**Form 1028** may be used by a farmers' cooperative to apply for recognition of exempt status under section 521. A farmers' cooperative, as defined in section 521, is an association of farmers, fruit growers, or persons with similar occupations that is organized and operated on a cooperative basis.

**Form 5578** may be used by organizations that operate tax-exempt private schools to provide the Internal Revenue Service with the annual certification of racial nondiscrimination required by Rev. Proc. 75-50 (the relevant part of which is reproduced in these instructions).

**Form 5884-C** Qualified tax-exempt organizations use Form 5884-C to claim the work opportunity credit for qualified first-year wages paid to qualified veterans who begin working for the organization on or after November 22, 2011, and before January 1, 2013. The credit is claimed against the employer portion of social security tax on wages paid to all employees during the 1-year period beginning on the day a qualified veteran begins working for the organization. The credit does not apply to the employer portion of Medicare tax. The qualified veteran must be performing services in activities related to the purpose or function constituting the basis of the organization's exemption under section 501.

**Form 8038** This form is used to provide information about Tax exempt Bond issues. This information is required by IRC 103(L). This form is required due to the new TEFRA Law.

**Form 8038-B** Information return used to report specific information on Build America Bonds and Recovery Zone Economic Development Bonds,

**Form 8038-CP** allows for the issuance of tax credit bonds. State and local governments to receive a direct payment from the Federal government instead of a Federal tax credit.

**Form 8038-G** is used by issuers of tax-exempt governmental obligations to provide the IRS with the information required by section 149(e) and to monitor the requirements

of sections 141 through 150.

**Form 8038-GC** Issuers of tax-exempt governmental obligations with issue prices under \$100,000 use Form 8038-GC to provide IRS with required information and to monitor certain requirements.

**Form 8038-R** is used by issuers of state and local bonds to request a refund of amounts paid with Form 8038-T, Arbitrage rebate and Penalty In lieu of Arbitrage Rebate. Form 8038-R replaces the letter procedure of Rev. Proc. 92-38, 192-2C.B.487.

**Form 8038-T** Use to pay the arbitrage rebate to the United States. Under section 148(f), interest on a state or local bond is not tax exempt unless the issuer of the bond rebates to the United States arbitrage profits earned from investing proceeds of the bond in higher yielding non-purpose investments. Also, to pay penalty in lieu of rebates.

**The 8038-TC** covers all types of qualified tax credit bonds and uses a schedule approach to capture information to assist in the proper reporting of interest tax credits, or other benefits under IRC section 6049.

**Form 8282**-Donee organizations use Form 8282 to report information to IRS about dispositions of certain charitable deduction property made within three years after the donor contributed the property.

**Form 8453-EO**-Exempt organizations use Form 8453-EO to authenticate the electronic Form 990, 990-EZ, 1120-POL or Form 8868. This form also authorizes the electronic filer to transmit via a third-party transmitter.

**Form 8453-X** After electronically submitting Form 8871, an authorized official must sign, date and send Form 8453-X to Dept Of the Treasury-IRS, Ogden, UT, 84201. Upon receipt of this form, the Internal Revenue Service will send the organization a username and password that must be used to file an amended or final Form 8871 or to electronically file Form 8872, Political Organization Report of Contributions and Expenditures.

**Form 8718**-Persons applying for an exempt organization determination letter use Form 8718 to pay the user fee. The fee for each type of request is listed on the form.

**Form 8868** is used by an exempt organization to request an automatic 6-month extension of time to file its return.

**Form 8870** Certain charitable organizations or charitable remainder trusts use Form 8870 to report premiums paid on certain life insurance, annuity, and endowment contracts (personal benefits contracts).

**Form 8871** Political Organizations notify IRS that they are to be treated as section 527 organizations by filing Form 8871. Political organizations must also use Form 8871 to notify the IRS of any material change in the information reported on a previously filed Form 8871.

**Form 8872** Political organizations must use Form 8872, Political Organization Report of Contributions and Expenditures, to report certain contributions received and expenditures made after July 1, 2000 (unless otherwise excluded). The reports are to be made periodically during the year with due dates depending on various factors explained in the instructions. Use the 11-2013 revision of the Instructions for filing this form.

**Form 8879-EO** An organization officer and an electronic return originator (ERO) use Form 8879-EO when the organization officer uses a PIN to electronically sign an organization's electronic return. An organization officer who does not use Form 8879-EO must use Form 8453-EO.

**Form 8886-T** Used to assist a tax-exempt entity in disclosing participation in a prohibited tax shelter transaction under section 6033(a)(2).

**Form 8899** is used by a charitable organization that received a donation of qualified intellectual property to report qualified donee income to the IRS and the donor of the property.

2. USE OF DATA

These forms are used by tax exempt entities to report their income tax liability. The data on these forms and their schedules will be used in determining that the items claimed are properly allowable. It is also used for general statistical use.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

Today, about 90 percent of all tax-exempt organization tax returns are prepared using software or with preparer assistance. For more information, see the OMB E-File Data in supplementary documents.

4. EFFORTS TO IDENTIFY DUPLICATION

The information obtained through this collection is unique and is not already available for use or adaptation from another source.

5. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES

The collection of information requirement will not have a significant economic impact on a substantial number of small entities. Small non-profits with annual revenues of \$50,000 or less may file the Form 990-N (“e-Postcard”), which requires minimal reporting of information. Medium-sized non-profits with annual revenues of \$200,000 or less may file the simplified Form 990-EZ.

6. CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES

Consequences of less frequent information collection on federal programs or policy activities could render tax administration responsibilities by the IRS, inaccurate and untimely filing of tax returns, and an increase in tax violations.

Less frequent disclosure would also reduce oversight by the IRS in ensuring charitable entities comply with the section 501(r) requirements and provide transparency to the public.

1. SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH GUIDELINES IN 5 CFR 1320.5(d)(2)

There are no special circumstances requiring data collection to be inconsistent with guidelines in 5 CFR 1320.5(d)(2).

2. CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS

In response to the Federal Register Notice (83 FR 42559), dated August 22, 2018, IRS received 3 comments from the Bureau of Economic Analysis in support of the collection of information as summarized below. No response is warranted.

The following comments in their entirety are posted in ROCIS.

1. The Bureau of Economic Analysis (BEA) strongly supports the continued collection of data by the Internal Revenue Service (IRS) on Form 990. The data collected on this form are crucial to key components of BEA's economic statistics.
2. The Bureau of Economic Analysis (BEA) strongly supports the collection of data items by the Internal Revenue Service on form 990-EZ, Short Form Return of Organization Exempt from Income Tax. The data collected on this form are crucial to key components of BEA's economic statistics.
3. The Bureau of Economic Analysis (BEA) strongly supports the continued collection of data by the Internal Revenue Service on Form 990-PF, Return of Private Foundation. The data collected on this form are crucial to key components of BEA's economic statistics.

3. EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS

The IRS will not provide any payment or gift to respondents.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

Generally, tax returns and tax return information are confidential as required by IRC section 6103. However, any disclosure pursuant to Rev. Proc. 2015-21 will be publicly available pursuant to IRC section 6103(b) and (d)(1)(A).

11. JUSTIFICATION OF SENSITIVE QUESTIONS

In accordance with the Privacy Act of 1974, Treasury has published its complete Privacy Act systems of records notices, which include all maintained records systems as of January 2, 2014; six systems have been amended, altered, or added since April 20, 2010, when the complete notices were last published. See 79 F.R. 209-261 and 79 F.R. 183-206, which was published on January 2, 2014.

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the “ Business Master File (BMF) ” , “Corporate Data Initiative (CDI)” system and Privacy Act System of Records notices (SORN) has been issued for these systems under Treasury/IRS 24.030–Customer Account Data Engine Individual Master File; Treasury/IRS 24.046-Business Master File and IRS 34.037–IRS Audit Trail and Security Records System, Treasury/IRS 42.001-Examination Administrative File; Treasury/IRS 42.021-Compliance Programs and Project Files. The Department of Treasury PIAs can be found at <http://www.treasury.gov/privacy/PIAs/Pages/default.aspx>

Title 26 USC 6109 requires inclusion of identifying numbers in returns, statements, or other documents for securing proper identification of persons required to make such returns, statements, or documents and is the authority for social security numbers (SSNs) in IRS systems.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

Tax-Exempt Organization Tax Compliance Burden *OMB Number*: 1545–0047.

These forms; 990, 990-EZ, 990-PF, 990-N, 990-T and all attachments to these forms (see the Appendix-A to this notice) are used by tax-exempt organizations to report their tax-compliance-related activity. The data is used to verify that the items reported on the forms are correct, and also for general statistics use. The burden times listed below are

applicable to all 990, 990-EZ, 990-PF, 990-N, 990-T and all attachments and all support forms and all the forms in the appendix to this supporting statement.

The burden estimation methodology for tax-exempt organizations is being transitioned from the legacy ADL model to the Taxpayer Burden Model.

Estimates Total Time (Hours)	50,450,000
Estimated Total Out-of-Pocket Costs	\$1,297,300,000
Estimated Total Monetized Burden	\$3,594,400,000

Affected Public: Tax Exempt Organizations.

Estimated Number of Respondents: 1,413,200.

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 Burden: \$3.59 billion.

Estimated Total Monetized 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 Note: Totals may not add due to rounding.	\$787,700,000	\$128,000,000	\$208,500,000	\$167,600,000	\$5,500,000

The following regulations impose no additional burden. Please continue to assign OMB number 1545-0047 to these regulations.

1.501(c)(9)-5(a)	1.501(c)(17)-3(c)	1.503(c)-1
1.501(r)-3	1.501(r)-4	1.501(r)-6
1.509(a)-3	1.509(a)-5(a)(3)	1.512(a)-4
1.1388-1	1.6012-2	1.6012-3
1.6033-2	1.6043-3	

We have reviewed these regulations and have determined that the reporting requirements contained in them are entirely reflected on the form. The justification appearing in item 1 of the supporting statement applies both to these regulations and to the form.

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

The burden estimation methodology relies on surveys that measure time and out-of-pocket costs that taxpayers spend on pre-filing and filing activities. The methodology establishes econometric relationships between tax return characteristics and reported compliance costs.

The methodology controls for the substitution of time and money by monetizing time and reporting total compliance costs in dollars. This methodology better reflects taxpayer compliance burden, because in a world of electronic tax preparation, time and out-of-pocket costs of \$1.297 billion are governed by the information required rather than the form on which it is ultimately reported.

Estimates Total Time (Hours)	50,450,000
Estimated Total Out-of-Pocket Costs	\$1,297,300,000

Note: Totals may not add due to rounding.

Estimated Number of Respondents: 1,413,200.

Estimated Time Per Respondent: 35.7 hours.

Total Estimated Out-of-Pocket Costs: \$1.30 billion.

Estimated Out-of-Pocket Cost Per Respondent: \$918.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

The Federal government cost estimate is based on a model that considers the following three cost factors for each information product: aggregate labor costs for development, including annualized startup expenses, operating and maintenance expenses, and distribution of the product that collects the information.

The government computes cost using a multi-step process. First, the government creates a weighted factor for the level of effort to create each information collection product based on variables such as; complexity, number of pages, type of product and frequency of revision. Second, the total costs associated with developing the product such as labor cost, and operating expenses associated with the downstream impact such as support functions, are added together to obtain the aggregated total cost. Then, the aggregated total cost and factor are multiplied together to obtain the aggregated cost per product. Lastly, the aggregated cost per product is added to the cost of shipping and printing each product to IRS offices, National Distribution Center, libraries and other outlets. The result is the Government cost estimate per product.

The government cost estimate for this collection is \$2,386,463 as summarized in the table below.

Pro-	Product	Title	Allocated	Actual	Con-	Tota
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duct Type			Portion of Labor and Downstream Impact Cost	Print & Ship costs	tract Costs	Produ Cost
Form	990/990EZ Sch A	Organization Exempt Under Section 501(c)(3)	78,545	0		78545
Inst	990/990EZ Sch A	Instructions for Schedule A (Form 990 or 990-EZ)	28,433	0		28433
Form	990/EZ/PF Sch B	Schedule of Contributors	92,406	0		92406
Form	990/990EZ Sch C	Political Campaign and Lobbying Activities	49,757	0		49757
Inst	990/990EZ Sch C	Instructions for Schedule C (Form 990)	15,036	0		15036
Form	990/990EZ Sch E	Schools	49,757	0		49757
Form	990/990EZ Sch G	Supplemental Information Regarding Fundraising or Gaming Activities	49,757	0		49757
Inst	990/990EZ Sch G	Instructions for Schedule G (Form 990 or 990-EZ), Supplemental Information Regarding Fundraising or Gaming Activities	19,547	0		19547
Form	990/990EZ Sch L	Transactions With Interested Persons	49,757	0		49757
Inst	990/990EZ Sch L	Instructions for Schedule L (Form 990 or 990-EZ), Transactions with Interested Persons	39,095	0		39095
Form	990/990EZ Sch N	Liquidation, Termination, Dissolution, or Significant Disposition of Assets	38,275	0		38275
Form	990	Return of Organization Exempt From Income Tax	67,527	2291		69819
Inst	990	Instructions for Form 990	157,090	1675		158765
Form	990EZ	Short Form Return of Organization Exempt from Income Tax	46,203	412		46615
Inst	990EZ	Instructions for Form 990-EZ	157,090	877		157967
Form	990PF	Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation	106,267	0		106267
Inst	990PF	Instructions for Form 990-PF	73,925	0		73925
Form	990 Sch D	Supplemental Financial Statements	53,311	0		53311
Inst	990 Sch D	Instructions for Schedule D (Form 990)	39,095	0		39095
Form	990 Sch F	Statement of Activities Outside the United States	49,757	0		49757
Inst	990 Sch F	Instructions for Schedule F (Form 990)	39,095	0		39095
Form	990 Sch H	Hospitals	49,757	0		49757
Inst	990 Sch H	Instructions for Schedule H (Form 990)	39,095	0		39095
Form	990 Sch I	Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.	49,757	0		49757
Form	990 Sch J	Compensation Information	49,757	0		49757
Inst	990 Sch J	Instructions for Schedule J (Form 990)	39,095	0		39095
Form	990 Sch K	Supplemental Information on Tax Exempt Bonds	42,649	0		42649
Inst	990 Sch K	Instructions for Schedule K (Form 990)	19,547	0		19547
Form	990 Sch M	Non-cash Contributions	42,649	0		42649
Form	990 Sch R	Related Organizations and Unrelated Partnerships	38,275	0		38275
Inst	990 Sch R	Instructions for Schedule R (Form 990)	30,073	0		30073
Form	990T	Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))	38,275	0		38275

Inst	990T	Instructions for Form 990T	32,807	0	32807
Form	990W	Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations	43,742	0	43742
Form	990T Sch M	UBTI Calculation Form Unrelated Trade or Business	68,348	0	68347
Form	1023	Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code	34,629	0	34629
Inst	1023	Instructions for Form 1023	17,315	0	17315
Form	1023EZ	IRC 501(c)(3) Streamline Application Form (1023-EZ)	17,315	0	17315
Inst	1023EZ	Instructions for Form 1023-EZ	4,557	0	4556
Form	1024	Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120	39,186	0	39186
Inst	1024	Instructions for Form 1024, Application for Recognition of Exemption Under Section 501 (a)	5,012	0	5012
Form	1028	Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code	16,586	0	16586
Inst	1028	Instructions for Form 1028	2,734	0	2734
Form	5578	Annual Certification of Racial Nondiscrimination for a Private School Exempt From Federal Income Tax	14,216	0	14216
Form	5884C	Work Opportunity Credit for Qualified Tax- Exempt	12,758	0	12758
Form	8038	Information Return for Tax-Exempt Private Activity Bond Issues	14,216	0	14216
Inst	8038	Instructions for Form 8038	2,734	0	2734
Form	8038B	Information Return for Build America Bonds and Recovery Zone Economic Development Bonds	16,586	0	16586
Inst	8038B	Instructions for Form 8038-B	13,032	0	13032
Form	8038CP	Returns for Credit Payments to Issuers of Qualified Bonds	16,586	0	16586
Inst	8038CP	Instructions for Form 8038-CP	10,024	0	10024
Form	8038G	Information Return for Tax-Exempt Governmental Obligations	13,032	0	13032
Inst	8038G	Instructions for Form 8038-G	2,734	0	2734
Form	8038GC	Information Return for Small Tax-Exempt Governmental Bond Issues, Leases, and Installment Sales	14,216	0	14216
Form	8038R	Request for Recovery of Overpayments Under Arbitrage Rebate Provisions	10,936	0	10936
Form	8038T	Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate	13,032	0	13032
Inst	8038T	Instructions for Form 8038-T	2,734	0	2734
Form	8038TC	Information Return for Tax Credit Bonds	12,758	0	12758
Inst	8038TC	Instructions for Form 8038-TC	10,024	0	10024
Form	8282	Donee Information Return	12,758	0	12758
Form	8453EO	Exempt Organization Declaration and Signature for Electronic Filing	42,649	0	42649
Form	8453X	Political Organization Declaration for Electronic	10,024	0	10024

		Filing of Notice of Section 527 Status			
Form	8868	Application for Extension of Time To File an Exempt Organization Return	12,758	0	12758
Form	8870	Information Return for Transfers Associated With Certain Personal Benefit Contracts	14,581	0	14581
Form	8871	Political Organization Notice of Section 527 Status	12,758	0	12758
Inst	8871	Instructions for Form 8871	2,734	0	2734
Form	8872	Political Organization Report of Contributions and Expenditures	11,847	0	11847
Inst	8872	Instructions for Form 8872	2,734	0	2734
Form	8879EO	IRS e-file Signature Authorization for an Exempt Organization	32,807	0	32807
Form	8886	Reportable Transaction Disclosure Statement	10,936	0	10936
Inst	8886	Instructions for Form 8886	3,190	0	3190
Form	8899	Notice of Income From Donated Intellectual Property	10,936	0	10936
Total					2,386,4

#### 15. REASONS FOR CHANGE IN BURDEN

This request consolidates 26 other previously approved ICRs into 1545-0047 as a matter of Agency Discretion. The combined currently approved burden for those ICRs is 5,134,038 responses and 108,867,636 hours. This represents an increase in burden that will be fully offset when those 26 ICRs are discontinued following approval of the consolidated ICR 1545-0047.

The transition to an updated model for calculating taxpayer burden also eliminates inaccuracies and double-counting that were present in the previous method of calculating burden. As a result of implementing this new model and utilizing the latest data, there is a decrease in burden due to agency estimates of 4,126,861 responses and 83,369,165 hours. There is an increase of \$1,297,300,000 in out-of-pocket (non-labor) costs, however, because the previous model did not account for them.

#### **Change in PRA Approval of Forms Used by Tax-Exempt Organizations**

Under the PRA, OMB assigns a control number to each “collection of information” that it reviews and approves for use by an agency. A single information collection may consist of one or more forms, recordkeeping requirements, and/or third-party disclosure requirements. Under the PRA and OMB regulations, agencies have the discretion to seek separate OMB approvals for forms, recordkeeping requirements, and third-party reporting requirements or to combine any number of forms, recordkeeping requirements, and/or third-party disclosure requirements (usually related in subject matter) under one OMB Control Number. Agency decisions on whether to group individual requirements under a single OMB Control Number or to disaggregate them and request separate OMB Control Numbers are based largely on

considerations of administrative practicality.

The PRA also requires agencies to estimate the burden for each collection of information. Accordingly, each OMB Control Number has an associated burden estimate. The burden estimates for each control number are displayed in (1) the PRA notices that accompany collections of information, (2) *Federal Register* notices, and (3) in OMB's database of approved information collections. If more than one form, recordkeeping requirement, and/or third-party disclosure requirement is approved under a single control number, then the burden estimate for that control number reflects the burden associated with all of the approved forms, recordkeeping requirements, and/or third-party disclosure requirements.

As described below under the heading "Taxpayer Burden Model," the IRS's Taxpayer Burden Model (TBM) estimates of taxpayer burden are based on taxpayer characteristics and activities, taking into account, among other things, the forms and schedules used by these taxpayers and the recordkeeping and other activities needed to complete those forms. The expansion of the TBM to calculate the burden estimate for tax-exempt organizations represents the third phase of a long-term effort to improve the ability of IRS to measure the burden imposed on all groups of taxpayers by the federal tax system. While the TBM methodology provides a more accurate and comprehensive estimate of tax-exempt organization burden, it will not provide burden estimates on a form-by-form basis, as has been done under the previous methodology. When the prior model was developed in the mid-1980s, almost all tax returns were prepared manually, either by the taxpayer or a paid provider. In this context, it was determined that estimating burden on a form-by-form basis was an appropriate methodology. Today, about 90 percent of all tax-exempt organization tax returns are prepared using software or with preparer assistance. In this environment, a taxpayer-centric view of the tax compliance burden is more relevant.

Currently, there are 58 forms used primarily by tax-exempt organizations. These include Forms 990, 990(BR), 990 EZ SCH B (BR), 990-EZ SCH L (LP), 990-EZ, 990-PF, 990-SCH B, 990-C, 990-EZ, 990-EZ (BR), 990-N, OR 990-EZ (SCH A), 990-EZ (SCH C), 990-EZ (SCH E), 990-EZ (SCH G), 990-EZ (SCH L), 990-EZ (SCH N), 990-EZ (SCH N-1), 990-EZ (SCH O), 990-EZ(SCH O)(BR), 990-PF, 990-PF (BR), 990-SCH A (BR), 990-SCH D, 990-SCH D (BR), 990-SCH F, 990-SCH F-1, 990-SCH H, 990-SCH I, 990-SCH I (BR), 990-SCH I-1, 990-SCH J, 990-SCH J (BR), 990-SCH J-1, 990-SCH J-2, 990-SCH K, 990-SCH M, 990-SCH R, 990-SCH R (BR), 990-SCH R-1, 990-T, 990-T SCH M 990-T (BR), 990-W, 1023, 990- (BR), 990-I, 1024, 1028, 1028-BR, 5578, 5884 C, 8038, 8038 B, 8038 CP, 8030 G, 8038 GC, 8038 R, 8038 T 8038 TC, 8718 8282 8453-EO, 8453-X, 8868, 8868-(BR), 8870 8871, 8872, 8879-EO, 8886-T, 8899 and their schedules and all the forms tax-exempt organizations attach to their tax returns (see the Appendix-A to this notice). For most of these forms, IRS has in the past obtained separate OMB approvals under unique OMB Control Numbers and separate burden estimates.

The TBM estimates the aggregate burden imposed on tax-exempt organizations based upon their tax-related characteristics and activities. IRS therefore will seek OMB approval of all 58-tax-exempt organization-related tax forms as a single “collection of information.” The aggregate burden of these tax forms will be accounted for under OMB Control Number 1545–0047, which is currently assigned to Form 990 and its schedules. OMB Control Number 1545–0047 will be displayed on all tax-exempt organization tax forms and other information collections. As a result of this change, burden estimates for tax-exempt organizations will now be displayed differently in PRA Notices on tax forms and other information collections, and in Federal Register notices. This format for reporting burden has been used for individual taxpayers (OMB number 1545-0074) since 2005 and for business taxpayers (OMB number 1545-0123) since 2015.

### **Taxpayer Burden Model (TBM)**

That Taxpayer Burden Model method of burden estimation replaces the Arthur D. Little (ADL) legacy burden model developed in the mid-1980s. Since the 1980s, improved technology and modeling sophistication have enabled the IRS to improve the burden estimates. The TBM provides taxpayers and the IRS with a more comprehensive understanding of the current levels of taxpayer burden. It reflects major changes over the past three decades in the way taxpayers prepare and file their returns. The TBM also represents a substantial step forward in the IRS’s ability to assess likely impacts of administrative and legislative changes on tax compliance burden.

The TBM’s approach to estimating tax compliance burden focuses on the characteristics and activities of taxpayers. Key determinants of tax compliance burden in the model are the type of entity, total assets, total receipts, and activities reported on the tax return (income, deductions, credits, etc.). In contrast, the previous estimates primarily focused on the length and complexity of each tax form. The changes between the ADL model estimates and the TBM estimates are due to the improved ability of the TBM to estimate burden and the expanded scope of what is included in the TBM. The transition to the TBM burden estimation methodology will create a one-time change in the estimate of burden levels that reflects the improved estimation methodology of the TBM. The differences in estimates between the models do not reflect any change in the actual burden experienced by taxpayers. Comparisons should not be made between these and the earlier published estimates, because the models measure burden in different ways.

### **Methodology**

Burden is defined as the time and out-of-pocket costs incurred by taxpayers to comply with the federal tax system. As has been done for individual taxpayer burden since 2005 and business entities since 2015, both the time expended and the out-of-pocket costs for tax-exempt organization are estimated. The burden estimation methodology used data gathered from recent taxpayer burden surveys that ask for the time and out-of-pocket costs that taxpayers spend on pre-filing and filing activities. The methodology establishes econometric relationships between tax return characteristics and reported compliance

costs. The methodology controls for the substitution of time and money by monetizing time and reporting total compliance costs in dollars. This methodology better reflects taxpayer compliance burden, because in a world of electronic tax preparation, time and out-of-pocket costs are governed by the information required rather than the form on which it is ultimately reported. Importantly, even where various tax-exempt organizations complete the same tax form lines, the TBM methodology differentiates the cost incurred to complete those forms based on characteristics of those taxpayers filing the forms. Key characteristics that serve as coefficients in the TBM are:

- Form type
- Total assets
- Total receipts
- Return complexity

For more information about tax compliance burden and the TBM, go to the article “Tax Compliance Burden” posted on the IRS website at <https://www.irs.gov/pub/irs-soi/d13315.pdf>. This is also a supplemental document in the information collection.

## 16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

The data on these forms and their schedules will be used in computing the tax liability and also for general statistical use.

### 1. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

We believe the public interest will be better served by not printing an expiration date on the form(s) in this package.

Printing the expiration date on the form will result in increased costs because of the need to replace inventories that become obsolete by passage of the expiration date each time OMB approval is renewed. Without printing the expiration date, supplies of the form could continue to be used.

The time period during which the current edition of the form(s) in this package will continue to be usable cannot be predicted. It could easily span several cycles of review and OMB clearance renewal. In addition, usage fluctuates unpredictably. This makes it necessary to maintain a substantial inventory of forms in the supply line at all times. This includes supplies owned by both the Government and the public. Reprinting of the form cannot be reliably scheduled to coincide with an OMB approval expiration date. This form may be privately printed by users at their own expense. Some businesses print complex and expensive marginally punched continuous versions, at their expense, for use in their computers. The form may be printed by commercial printers and stocked for sale. In such cases, printing the expiration date on the form could result in extra costs to the users.

Not printing the expiration date on the form(s) will also avoid confusion among taxpayers who may have identical forms with different expiration dates in their possession.

For the above reasons we request authorization to omit printing the expiration date on the form(s) in this package.

2. EXCEPTION TO THE CERTIFICATION STATEMENT

There are no exceptions to the certification statement.

Note: The following paragraph applies to all the collections of information in this submission:

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.

## Appendix-A

<u>Number</u>	<u>Title</u>	<u>Description</u>	<u>OMB #</u>
990		Return of Organization Exempt From Income Tax	1545-0047
990	990-EZ, 990-PF SCH B	Schedule of Contributors	1545-0047
990	C	Farmer's Cooperative Association Income Tax Return	1545-0051
990	EZ	Short Form Return of Organization Exempt From Income Tax	1545-1150
990	N	Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ	1545-2085
990	OR 990-EZ (SCH A)	Public Charity Status and Public Support	1545-0047
990	OR 990-EZ (SCH C)	Political Campaign and Lobbying Activities	1545-0047
990	OR 990-EZ (SCH E)	Schools	1545-0047
990	OR 990-EZ (SCH G)	Supplemental Information Regarding Fundraising or Gaming Activities	1545-0047
990	OR 990-EZ (SCH L)	Transactions with Interested Persons	1545-0047
990	OR 990-EZ (SCH N)	Liquidation, Termination, Dissolution or Significant Disposition of Assets	1545-0047
990	OR 990-EZ (SCH O)	Supplemental Information to Form 990 or 990-EZ	1545-0047
990	PF	Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation	1545-0052
990	SCH D	Supplemental Financial Statements	1545-0047
990	SCH F	Statement of Activities Outside the United States	1545-0047
990	SCH H	Hospitals	1545-0047
990	SCH I	Grants and Other Assistance to Organizations, Governments, and Individuals in the United States	1545-0047
990	SCH J	Compensation Information	1545-0047
990	SCH K	Supplemental Information on Tax-Exempt Bonds	1545-0047
990	SCH M	Noncash Contributions	1545-0047
990	SCH R	Related Organizations and Unrelated Partnerships	1545-0047
990	T	Exempt Organization Business Income Tax Return	1545-0687
990	T SCH M	UBTI Calculation Form Unrelated Trade or Business	1545-0047
990	W	Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt	1545-0976

<b><u>Number</u></b>	<b><u>Title</u></b>	<b><u>Description</u></b>	<b><u>OMB #</u></b>
1023		Organizations Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code	1545-0056
1023	EZ	Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.	1545-0056
1023	I	Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code (Interactive Version)	1545-0056
1024		Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120	1545-0057
1028		Application for Recognition of Exemption	1545-0058
5578		Annual Certification of Racial Nondiscrimination for a Private School Exempt From Federal Income Tax	1545-0213
5884	C	Credit Against Employment Tax for Tax-Exempt Employers Hiring Qualified Tax-Exempt Organizations Hiring Qualified Veterans	1545-2226
8038		Information Return for Tax-Exempt Private Activity Bond Issues	1545-0720
8038	B	Information Return for Build America Bonds and Recovery Zone Economic Development Bonds	1545-2161
8038	CP	Credit for Qualified Bonds Allowed to Issuer	1545-2161
8038	G	Information Return for Government Purpose Tax-Exempt Bond Issues	1545-0720
8038	GC	Consolidated Information Return for Small Tax-Exempt Government Bond Issues	1545-0720
8038	R	Request for Recovery of Overpayment Under Arbitrage Rebate Provisions	1545-1750
8038	T	Arbitrage Rebate and Penalty in Lieu of Arbitrage Rebate	1545-1219
8038	TC	Information Return for Tax Credit and Specified Tax Credit Bonds as the result of the new Hire bill.	1545-2160
8282		Donee Information return	1545-0908
8453	EO	Exempt Organization Declaration &	1545-1879

<u>Number</u>	<u>Title</u>	<u>Description</u>	<u>OMB #</u>
8453	X	Signature for Electronic Filing Political Organization Declaration for Electronic Filing of Notice 527 Status	1545-1693
8868		Application for Extension of Time To File an Exempt Organization Return	1545-1709
8870		Information Return for Transfer Associations	1545-1702
8871		Political Organization Notice of Section 527 Status	1545-1693
8872		Political Organization Report of Contributions and Expenditures	1545-1696
8879	EO	IRS e-file Signature Authorization for an Exempt Organization	1545-1878
8886	T	Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction	1545-2078
8899		Notice of Income from Donated Intellectual Property	1545-1962

## Appendix-B

<b><u>Title/Description</u></b>	<b><u>OMB#</u></b>
EE-111-80 (TD 8019 - Final) Public Inspection of Exempt Organization Return	1545-0742
TD 8033 (TEMP) Tax Exempt Entity Leasing (REG-209274-85)	1545-0923
Revenue Procedure 98-19, Exceptions to the notice and reporting requirements of section 6033(e)(1) and the tax imposed by section 6033(e)(2)	1545-1589
REG-246256-96 (Final TD 8978) Excise Taxes on Excess Benefit Transactions	1545-1623
T.D. 8861, Private Foundation Disclosure Rules	1545-1655
Notice 2006-109 - Interim Guidance Regarding Supporting Organizations and Donor Advised Funds	1545-2050
Disclosure by taxable party to the tax-exempt entity	1545-2079
Reinstatement and Retroactive Reinstatement for Reasonable Cause (Rev. Proc. 2014-11) and Transitional Relief for Small Organizations (Notice 2011-43) under IRC §6033(j)	1545-2206
TD 8086 - Election for \$10 Million Limitation on Exempt Small Issues of Industrial Development Bonds; Supplemental Capital Expenditure Statements (LR-185-84 Final)	1545-0940
Arbitrage Restrictions and Guidance on Issue Price Definition for Tax Exempt Bonds	1545-1347
TD 8712 (Final), Definition of Private Activity Bonds; TD 9741, General Allocation and Accounting Regulations Under Section 141; Remedial Actions for Tax-Exempt Bonds	1545-1451
FI-28-96 (Final) Arbitrage Restrictions on Tax-Exempt Bonds	1545-1490
REG-121475-03 (TD 9495-Final) Qualified Zone Academy Bonds: Obligations of States and Political Subdivisions	1545-1908
Notice 2009-26, Build America Bonds and Direct Payment Subsidy Implementation	1545-2143
Notice 2012-48: Tribal Economic Development Bonds	1545-2233

<b><u>Title/Description</u></b>	<b><u>OMB#</u></b>
TD 7925 <b>7952</b> - Indian Tribal Governments Treated As States For Certain Purposes	1545-0823
Revenue Procedure 97-15, Section 103 - Remedial Payment Closing Agreement Program	1545-1528
EE-12-78 Non-Bank Trustees	1545-0806
TD 9099 - Disclosure of Relative Values of Optional Forms of Benefit	1545-0928
EE-147-87 (Final) Qualified Separate Lines of Business	1545-1221
TD 8619 (Final) (EE-43-92l) Direct Rollovers and 20-Percent Withholding Upon Eligible Rollover Distributions from Qualified Plans	1545-1341
PS-100-88(TD8540) (Final) Valuation Tables	1545-1343
Revenue Procedure 2017-4	1545-1520
TD 8769 (Final)- (REG-107644-97) Permitted Elimination of Pre-retirement Optional Forms of Benefit	1545-1545
Notice 97-45, Highly Compensated Employee Definition	1545-1550
Compensation Deferred Under Eligible Deferred Compensation Plans (TD 9075)	1545-1580
TD 8816 (Final) Roth IRAs	1545-1616
REG-108639-99 (Final) Retirement Plans; Cash or Deferred Arrangements Under Section 401(k) and Matching Contributions or Employee Contributions Under Section 401(m); TD 9169	1545-1669
Revenue Ruling 2000-35 Automatic Enrollment in Section 403(b) Plans	1545-1694
Notice 2002-27 - IRA Required Minimum Distribution Reporting	1545-1779
TD 9142 (Final), Deemed IRAs in Qualified Retirement Plans (REG-157302-02)	1545-1841
REG-146459-05 - TD 9324 (Final) Designated Roth Contributions Under Section 402A	1545-1992
TD 9467 (REG-139236-07) and Notice 2014-53	1545-2095
TD 9641 - Suspension or Reduction of Safe Harbor Contributions (REG-	1545-2191

<b><u>Title/Description</u></b>	<b><u>OMB#</u></b>
115699-09)	
Waiver of 60-Day Rollover Requirement	1545-2269
TD 7898 - Employers Qualified Educational Assistance Programs	1545-0768
TD 8864 (Final); EE-63-88 (Final and temp regulations) Taxation of Fringe Benefits and Exclusions From Gross Income for Certain Fringe Benefits; IA-140-86 (Temporary) Fringe Benefits	1545-0771
TD 8073 (Temporary Regulations) - Effective Dates and Other Issues Arising Under the Employee Benefit Provisions of the Tax Reform Act of 1984.	1545-0916
REG-209484-87 (TD 8814 final) Federal Insurance Contributions Act (FICA) Taxation of Amounts Under Employee Benefit Plans	1545-1643
REG-164754-01 (FINAL) Split-Dollar Life Insurance Arrangements	1545-1792
T.D. 9088, Compensatory Stock Options Under Section 482	1545-1794
T.D. 9083--Golden Parachute Payments	1545-1851
Revenue Procedure 2014-55, Election Procedures and Information Reporting with Respect to Interests in Certain Canadian Retirement Plans	1545-1773
Substitute Mortality Tables for Single Employer Defined Benefit Plans	1545-2073
T.D. 8802 - Certain Asset Transfers to a Tax-Exempt Entity	1545-1633
REG-113572-99 (TD 8933) Qualified Transportation Fringe Benefits	1545-1676
Revenue Procedure 2016 - 1, Rulings and determination letters - 26 CFR 601-.201	1545-1522
26 CFR 31.6001-1 Records in general; 26 CFR 31.6001-2 Additional Records under FICA; 26 CFR 31.6001-3, Additional records under Railroad Retirement Tax Act; 26 CFR 31.6001-5 Additional records	1545-0798
IA-44-94 (Final) Deductibility, Substantiation, and Disclosure of Certain Charitable Contributions	1545-1464

<b><u>Title/Description</u></b>	<b><u>OMB#</u></b>
Notice 2005-41, Guidance Regarding Qualified Intellectual Property Contributions	1545-1937
De Minimis Error Safe Harbor to the I.R.C. §§ 6721 and 6722 Penalties	1545-2270
Substantiation of Charitable Contributions- TD 8002	1545-0754
Qualified Conservation Contributions	1545-0763
TD 7852--Registration Requirements with Respect to Debt Obligations (NPRM, LR-255-82)	1545-0945
Notice 2007-70 - Charitable Contributions of Certain Motor Vehicles, Boats, and Airplanes. Reporting requirements under Sec. 170(f)(12)(D)	1545-1980
TD 8124 - Time and Manner of Making Certain Elections Under the Tax Reform Act of 1986	1545-0982
EE-14-81 (NPRM) Deductions and Reductions in Earnings and Profits (or Accumulated Profits) With Respect to Certain Foreign Deferred Compensation Plans Maintained by Certain Foreign Corporations or	1545-1393
TD 9724 - Summary of Benefits and Coverage Disclosures	1545-2229
TD 7845 - Inspection of Applications for Tax Exemption and Applications for Determination Letters for Pension and Other Plans (Final)	1545-0817
REG-130477-00; REG-130481-00 (TD 8987 -Final), Required Distributions From Retirement Plans	1545-0996
EE-175-86 (Final) Certain Cash or Deferred Arrangements and Employee and Matching Contributions under Employee Plans: REG- 108639-99 (NPRM) Retirement Plans; Cash or Deferred Arrangements	1545-1069
Change in Minimum Funding Method (Rev. Proc. 2000-41)	1545-1704
REG-109481-99 (TD 9076 - Final) Special Rules Under Section 417(a)(7) for Written Explanations Provided by Qualified Retirement Plans After Annuity Starting Dates	1545-1724

<b><u>Title/Description</u></b>	<b><u>OMB#</u></b>
TD 9472 (Final) - Notice Requirements for Certain Pension Plan Amendments Significantly Reducing the Rate of Future Benefit Accrual	1545-1780
T.D. 9079 - Ten or More Employer Plan Compliance Information	1545-1795
Waivers of Minimum Funding Standards - Revenue Procedure 2004-15	1545-1873
Election of Alternative Deficit Reduction Contribution and Plan Amendments	1545-1883
Revenue Procedure 2010-52, Extension of the Amortization Period for Plan Sponsor of a Multiemployer Pension Plan	1545-1890
Designated Roth Contributions to Cash or Deferred Arrangements Under Section 401(k)	1545-1931
Notice 2005-40, Election to Defer Net Experience Loss in a Multiemployer Plan	1545-1935
Notice 2006-107- Diversification Requirements for Qualified Defined Contribution Plans Holding Publicly Traded Employer Securities	1545-2049
Revised Regulations Concerning Section 403(b) Tax-Sheltered Annuity Contracts - TD 9340 (Final)	1545-2068
TD 9447 (Final) Automatic Contribution Arrangements.	1545-2135
NOT-2009-31- Election and Notice Procedures for Multiemployer Plans under Sections 204 and 205 of WRERA	1545-2141
Relief and Guidance on Corrections of Certain Failures of a Nonqualified Deferred Compensation Plan to Comply with § 409A(a)	1545-2164
Suspension of Benefits Under the Multiemployer Pension Reform Act of 2014; Administration of Multiemployer Plan Participant Vote	1545-2260
REG-209823-96 (TD 8791) - Guidance Regarding Charitable Remainder Trusts and Special Valuation Rules for Transfer of Interests in Trusts	1545-1536

