

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 the 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.

Form RRB-1001 is completed by the applicant as part of an initial application process, and completed by the annuitant as part of the tax treaty exemption renewal process; which occurs every three years. No matter which process is used, Form RRB-1001 is attached to and released with Form Letter TXL-26, *Transmittal and Form RRB-1001*, which contains general directions. The individual is also furnished Form TB-26, *Completion Instructions for Form RRB-1001, Nonresident Questionnaire*, which provides general information concerning the RRB's reasons for requesting the information, instructions for completing the form, and the Paperwork Reduction Act and Privacy Act Notices for Form RRB-1001. The individual then returns the completed RRB-1001 in the envelope provided.

In certain individual cases, Forms TXL-26 and RRB-1011 are released when: (1) the returned form was not signed; (2) an item was incomplete or not legible; (3) the residence is outside the 50 United States and Washington, DC and we have not received a questionnaire; and (4) the form must be signed and completed by the annuitant.

The RRB proposes the following changes to Form RRB-1001:

- Assign a numerical value to Items A through C and G; which become Items 1 through 4.
 - Renumber Items 1 through 5 to Items 5 through 9.
 - Remove Items D, E, and F as that information is no longer needed.
 - Remove the General Instructions and the Paperwork Reduction Act and Privacy Act Notices from the back of the form as they are included in the Form TB-26 instructions.
3. Planned use of improved information technology or technical/legal impediments to further burden reduction – Not cost effective because of low volume; however, the RRB will reevaluate after the completion of the RRB IT Modernization project.
 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 55580 of the November 6, 2018, 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. In accordance with OMB Circular M-03-22, a Privacy Impact Assessment for this information collection was completed and can be found at <https://www.rrb.gov/sites/default/files/2017-06/PIA-BPO.pdf>.
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 Number	Annual Responses	Time (Minutes) ^{1/}	Burden (Hours)
RRB-1001 (initial filing)	300	30	150
RRB-1001 (tax renewal)	1,000	30	500
Total	1,300		650

^{1/} The RRB has been collecting the information on these forms since OMB approved the information collection in the 1980's. Based on a sampling done when the form was created, the office calculated the estimated time.

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 started an IT Modernization Project Initiative on October 1, 2018 and awarded a contract to re-platform (lift and shift) our legacy mainframe environment to an open server-based environment. The RRB also

plans to enter into a separate contract within the second or third quarter of FY 2019 to assess and re-engineer (streamline) our business processes with cloud-first in mind. The transition will take appropriately 5 – 7 years to complete. Given the RRB-1001 is seldom revised, the extensive modernization efforts over the next 5 – 7 years, and the competing IT priority projects and limited staffing resources, the RRB requests authorization to not display the OMB expiration date.

18. Exceptions to Certification Statement - None