

Supporting Statement
Internal Revenue Service
U.S. Tax-Exempt Income Tax Returns
OMB Control Number 1545-0047

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Internal Revenue Code (IRC) section 6033 generally requires organizations exempt from federal income tax under IRC section 501(a) to file an annual return. Revenue Procedure 95-48, IRC section 6033 and its associated Treasury Regulations provide exceptions to the annual return filing.

These forms are used by tax-exempt organizations to specify their items of gross income, receipts and disbursements, and other information for the purpose of carrying out the internal revenue laws. In general, all information an organization reports on or with its return will be available to the public for inspection as required by IRC section 6104. 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.

As is done with the burden estimates for individual tax returns (Forms 1040, 1040-X and 1040-NR) and business tax returns (Forms 1065, 1120, 1120-S and related forms and schedules), clearance for the burden estimate will be requested before the relevant tax filing season but after the IRS has had the opportunity to update its models with prior year data and to make necessary revisions to draft forms (including providing drafts to public for comment), and is sought on an annual basis instead of on the regular 3-year Paperwork Reduction Act (PRA) cycle. Doing so ensures that new and updated tax-exempt forms are available for use on a timelier basis.

A list of forms and associated schedules included in OMB No. 1545-0047 is provided below. Forms that are used by other tax filers (e.g., individuals, businesses, etc.) are marked with an asterisk (*). These forms will continue to report burden for other taxpayers under separate OMB numbers.

Form 990 is used by tax-exempt organizations, nonexempt charitable trusts, and IRC section 527 political organizations to provide the IRS with the information required by IRC section 6033.

Form 990 (Sch A) is used to provide the required information regarding public charity status and public support.

Form 990 (Sch B) is used to provide information on contributions the organization reported on Form 990, Form 990-EZ, or Form 990-PF.

Form 990 (Sch C) is used by organizations exempt from income tax under IRC sections 501(c) and 527 to furnish additional information on political campaign activities or lobbying activities.

Form 990 (Sch D) is used 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.

Form 990 (Sch E) is used to report information on private schools.

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

Form 990 (Sch G) is used to report professional fundraising services, fundraising events, and gaming.

Form 990 (Sch H) 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.

Form 990 (Sch I) is used 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.

Form 990 (Sch J) is used 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.

Form 990 (Sch K) is used to provide certain information on their outstanding liabilities associated with tax-exempt bond issues.

Form 990 (Sch L) is used to provide information on certain financial transactions or arrangements between the organization and disqualified persons under IRC 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.

Form 990 (Sch M) is used to report the types of noncash contributions received during the year by the organization and provide reporting of certain information regarding such contributions.

Form 990 (Sch N) is used to provide information relating to going out of existence or disposing of more than 25 percent of its net assets through sale, exchange, or other disposition.

Form 990 (Sch O) is used 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 (Sch R) is used 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-BL is generally used by black lung benefit trusts to meet the reporting requirements of section 6033. If initial taxes are imposed on the trust or certain related parties, trusts must also

file Schedule A (Form 990-BL), Initial Excise Taxes on Black Lung Benefit Trusts and Certain Related Persons. This form is used for tax years 2020 and prior.

Form 990-EZ is used by tax-exempt organizations, nonexempt charitable trusts, and IRC section 527 political organizations to provide the IRS with the information required by IRC section 6033. Tax-exempt organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year can use this form to report required information to IRS.

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. See Publication 5248 for instructions to file online.

Form 990-PF is used by private foundations exempt from income tax under IRC section 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 IRC section 4947(a)(1) nonexempt charitable trust's income tax return, Form 1041, U.S. Income Tax Return for Estates and Trusts, when the trust has no taxable income.

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, report proxy tax liability, claim a refund of income tax paid by a regulated investment company or a real estate investment trust on undistributed long-term capital gain, request a credit for certain federal excise taxes paid or for small employer health insurance premiums paid, and report unrelated business income tax on reinsurance entities.

Form 990-T (Sch A) is used to report income and allowable deductions for each separate unrelated trade or business for tax year 2020 and later.

Form 990-T (Sch M) is used to report income and allowable deductions for each separate unrelated trade or business for tax years 2018 and 2019.

Form 990-W is used by tax-exempt corporations, trusts, and private foundations to figure their estimated tax liability for the tax year and determine if estimated tax payments are required.

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 version of Form 1023 used by certain organizations to apply for recognition as a tax-exempt organization under IRC section 501(c)(3).

Form 1024 is used by most types of organizations to apply for recognition of exemption under IRC section 501(a).

Form 1024-A is used to apply for recognition of exemption from federal income tax under IRC section 501(c)(4).

Form 1028 is 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 1120-POL** is used by political organizations and certain exempt organizations use Form 1120-POL to report their political organization taxable income and income tax liability under IRC section 527.

Form 4720 is used by certain individuals, private foundations, supporting organizations, sponsoring organizations, tax-exempt organizations, public charities, charitable organizations, charitable remainder trusts, hospital organizations, private colleges and universities to compute certain excise taxes which may be due under IRC chapters 41 and 42.

Form 5578 may be used by organizations that operate tax-exempt private schools to provide the IRS with the annual certification of racial nondiscrimination required by Revenue Procedures 75-50 and 2019-22.

Form 5884-C is used by 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, 2026. The qualified veteran must be performing services in activities related to the purpose or function constituting the basis of the organization's exemption under IRC section 501.

Form 5884-D is used by qualified tax-exempt organizations to claim the employee retention credit for employers affected by qualified disasters.

Form 6069 is used by coal mine operators who make contributions to tax-exempt black lung benefit trusts to determine the maximum allowable income tax deduction and the amount of excise tax on the excess. Black lung benefit trusts or certain related parties use Form 6069 to report initial taxes imposed on the trust or certain related parties under IRC sections 4951 or 4952.

***Form 6497** is used by persons who administer government programs that provide nontaxable grants or subsidized energy financing under programs whose principal purpose is energy production or conservation to report the grants and financing. The form is also used to report funds received from the proceeds of tax-exempt bonds that have been used to finance energy conservation or production property.

***Form 7203** is used by S corporation shareholders to figure potential limitations of their share of the S corporation's deductions, credits, and other items that can be deducted on their return.

Form 8038 is used by the issuers of tax-exempt private activity bonds to provide the IRS with the information required by IRC section 149 and to monitor compliance with the requirements of IRC sections 141 through 150.

Form 8038-B is used to report specific information on Build America Bonds and Recovery Zone Economic Development Bonds.

Form 8038-CP is used by issuers of build America bonds, recovery zone economic development bonds, and specified tax credit bonds who elect to receive a direct payment from the federal government equal to a percentage of the interest payments on these bonds.

Form 8038-CP (Sch A) is used to compute the amount of the refundable credit payment allowed under IRC section 6431(f) and must be completed for all specified tax credit bonds.

Form 8038-G is used by issuers of tax-exempt governmental bonds to provide the IRS with the information required by IRC section 149(e) and to monitor compliance with the requirements of IRC sections 141 through 150.

Form 8038-GC is used by issuers of tax-exempt governmental obligations with issue prices under \$100,000 to provide IRS with the information required by IRC section 149(e) and to monitor compliance with the requirements of IRC sections 141 through 150.

Form 8038-R is used by issuers of state and local bonds to request a refund of amounts paid with Form 8038-T.

Form 8038-T is used by issuers of tax-exempt bonds and any other bonds subject to the provisions of IRC section 148 to make arbitrage rebate and related payments.

Form 8038-TC is used by the issuers of qualified tax credit bonds and specified tax credit bonds to provide the IRS with the information required by IRC section 149(e).

Form 8282 is used by donee organizations to report information to the IRS and donors about dispositions of certain charitable deduction property made within three years after the donor contributed the property.

Form 8328 is used by the issuing authority of private activity bonds or a state to elect to carry forward its unused volume cap for one or more carryforward purposes under IRC sections 146(f) and 142(k).

Form 8330 is used by issuers (states and political subdivisions) of Mortgage Credit Certificates (MCCs) to provide the IRS with information required by IRC section 25 and Treasury Regulations section 1.25-8T(b).

Form 8453-EO is used by tax-exempt organizations to authenticate the electronic Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, or 8868 for tax years 2020 and prior. This form is also used to authorize the electronic return originator or intermediate service provider to transmit via a third-party transmitter, and to authorize an electronic funds withdrawal for payment of federal taxes owed.

Form 8453-TE is used by tax-exempt organizations to authenticate the electronic Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 5227, 5330, 8038-CP, or 8868 for tax years 2021 and later. This form is also used to authorize the electronic return originator or intermediate service provider to transmit via a third-party transmitter, and to authorize an electronic funds withdrawal for payment of federal taxes owed.

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 is used by organizations applying for federal income tax exemption to pay the user fee. This form is not used by filers of Forms 1023, 1023-EZ, or 1024-A.

Form 8868 is used by an exempt organization to request an automatic 6-month extension of time to file its return. This form is also used by the trustee of a trust to request an extension of time to file Form 1041-A or Form 5227.

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

Form 8871 is used by political organizations to notify the IRS that they are to be treated as a tax-exempt IRC 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 is used by tax-exempt IRC section 527 political organizations to report certain contributions received and expenditures. The form is filed periodically during the year with due dates depending on various factors explained in the instructions.

Form 8879-EO is used by an organization officer or person subject to tax and an electronic return originator (ERO) when the organization officer or person subject to tax wants to use a personal identification number (PIN) to electronically sign an electronic return and, if applicable, authorize and electronic funds withdrawal. An organization officer or person subject to tax who doesn't use Form 8879-EO must use Form 8453-EO. This form is used for tax years 2020 and prior.

Form 8879-TE is used by an entity subject to tax and an electronic return originator (ERO) when the entity subject to tax wants to use a personal identification number (PIN) to electronically sign an electronic return and, if applicable, authorize and electronic funds withdrawal. An entity subject to tax who doesn't use Form 8879-TE must use Form 8453-TE. This form is used for tax years 2021 and later.

***Form 8886** is used to disclose participation in reportable transactions by taxpayers as described in Treasury Regulations section 1.6011-4.

Form 8886-T is used by certain tax-exempt entities to disclose information with respect to participation in a prohibited tax shelter transaction as described by Treasury Regulations section 1.6033-5.

Form 8899 is used by a donee organization to report net income from qualified intellectual property to the donor of the property and to the IRS.

Form 8976 is used by an organization to notify the IRS of its intent to operate under IRC section 501(c)(4) within 60 days of the organization's formation.

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 and for general statistical use.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

Approximately 73 percent of all tax-exempt organization tax returns are electronically filed. Implementing section 3101 of the Taxpayer First Act of 2017, P.L. 116-25, the IRS projects that approximately 93 percent of tax-exempt organization returns will be filed electronically in calendar year 2022. For more information, see the Tax-Exempt e-File Projections 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 gross receipts of \$50,000 or less may file the Form 990-N ("e-Postcard"), which requires minimal reporting of information. Medium-sized non-profits with gross receipts less than \$200,000 and total assets less than \$500,000 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 consist of the inability to fulfill tax administration responsibilities by the IRS, inaccurate and untimely filing of tax returns, and an increase in tax violations.

7. 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).

8. 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 dated October 1, 2021 (86 FR 54508), the IRS received comments from PFK O'Connor Davies LLP and from The Aspen Institute. A summary of the comments and responses are below.

The commenter from PFK O'Connor Davies LLP provided comments and recommendations relating to Form 990 and its associated schedules, Form 990-EZ, and Form 990-N. The commenter provided 47 recommendations for clarifications, changes, and additions to these instructions, forms, and schedules used by tax-exempt organizations.

Response: The IRS appreciates the recommendations provided by the commenter. The recommendations have been forwarded to the appropriate contacts and will be considered for future updates and revisions. Comments and recommendations of this nature may also be submitted on IRS.gov at <https://www.irs.gov/forms-pubs/comment-on-tax-forms-and-publications>.

The commenter from The Aspen Institute provided the comments and recommendations below regarding communication and data available on IRS.gov, modifications to Form 990, and data available from the Statistics of Income (SOI) Division.

The following comments were submitted regarding communication and data availability:

- Improve communication with the public and address the quality, utility and accessibility of 990 data:
 - Create a regular Form 990 release schedule and web page.
 - Ensure that data are complete.
 - Appoint a Form 990 Technical Liaison within the IRS.
 - Take steps to make data more accessible and usable (Post Form 990 “Schema,” and create/improve data indices).

Response: The IRS appreciates the recommendations provided by the commenter. The comments have been forwarded to the appropriate contacts and will be taken under advisement. The IRS is unable to provide a detailed response to these comments at this time, as they require significant coordination with technical experts and assessment of resource allocations.

- Improve the reporting of government revenue through modifications to Part VIII of the Form 990:
 - Create a dedicated line for government reimbursements (e.g., Medicare/Medicaid and contracts) in Part VIII, line 2(a).
 - Clarify the distinction between grants and contracts that benefit the public versus those payments that serve the needs of a governmental unit.

Response: The IRS appreciates the recommendations provided by the commenter. The recommendations have been forwarded to the appropriate contacts and will be considered for future updates and revisions.

The following comments were submitted regarding SOI data:

- Continue the valuable work of the Statistics of Income (SOI) Division with respect to tax-exempt organization data files:
 - Regularly publish Revenue Transaction Files (RTF) and close the gap of missing RTF extracts of Form 990-PF returns processed in 2017, 2018, and 2019.

Response: The IRS appreciates the comments in support of the efforts of the SOI Division. SOI is committed to release the Processing Year (PY) 2021 Form 990-PF RTF file in the Summer of 2022 (concurrently with the Forms 990 and 990-EZ RTF files). Additionally, SOI is actively working to close the gap of missing Form 990-PF RTF files and plans to release the PY2017 Form 990-PF RTF file as soon as resources become available.

9. 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 26 U.S.C. 6103.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

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 <https://www.irs.gov/privacy-disclosure/privacy-impact-assessments-pia>.

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

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 are used to verify that the items reported on the forms are correct, and also for general statistics use.

Tax compliance burden is defined as the time and money taxpayers spend to comply with their tax filing responsibilities. Time-related activities include recordkeeping, tax planning, gathering tax materials, learning about the law and what one needs to do, and completing and submitting the return. Out-of-pocket costs include expenses such as purchasing tax software, paying a third-party preparer, and printing and postage. Tax compliance burden does not include a taxpayer’s tax liability, economic inefficiencies caused by sub-optimal choices related to tax deductions or credits, or psychological costs.

The burden estimates below are the aggregate estimated burden for Forms 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. Any burden imposed by regulation that impacts these forms is also

included in this estimate.

Estimates Total Time (Hours)	58,220,000
Estimated Total Out-of-Pocket Costs	\$1,726,900,000
Estimated Total Monetized Burden	\$4,811,900,000

ICB Estimates for the 990 series of returns and supporting forms and schedules					
FY2022					
	FY21	Program Change due to Adjustment	Program Change due to New Legislation	Program Change due to Agency	FY22
Number of Taxpayers	1,599,000	141,100	-	-	1,740,100
Burden in Hours	52,470,000	5,750,000	-	-	58,220,000
Burden in Dollars	\$1,473,100,000	\$253,800,000	-	-	\$1,726,900,000
Monetized Total Burden	\$4,084,100,000	\$727,800,000	-	-	\$4,811,900,000

Source: IRS:RAAS:KDA:TBL (2021)

Note: Amounts below are for FY2022. 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 2022 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	330,400	260,200	131,800	263,400	754,300
Estimates Average Total Time (Hours)	85	45	47	40	2
Estimated Average Total Out-of-Pocket Costs	\$2,700	\$600	\$2,100	\$1,500	\$10
Estimated Average Total Monetized Burden	\$8,200	\$1,300	\$4,000	\$4,600	\$30
Estimates Total Time (Hours)	28,000,000	11,760,000	6,140,000	10,660,000	1,660,000
Estimated Total Out-of-Pocket Costs	\$903,100,000	\$147,500,000	\$272,000,000	\$397,200,000	\$7,100,000
Estimated Total Monetized Burden	\$2,719,300,000	\$331,900,000	\$529,800,000	\$1,204,800,000	\$26,100,000

Source: IRS:RAAS:KDA:TBL (2021)

To prevent duplicate reporting of taxpayer burden, the following regulations should continue to be assigned to OMB number 1545-0047. The burden imposed by these regulations is entirely reflected in the estimated burden for the forms listed above.

1.501(c)(9)-5(a)	1.501(r)-4	1.506-1
1.501(c)(17)-3(c)	1.501(r)-6	1.509(a)-3
1.501(r)-3	1.503(c)-1	1.509(a)-5(a)(3)

1.512(a)-4	1.6033-2	31.6001-2
1.1388-1	1.6033-3	31.6001-3
1.6012-2	1.6043-3	31.6001-5
1.6012-3	31.6001-1	31.6001-6

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.

Affected Public: Tax Exempt Organizations.
 Estimated Number of Respondents: 1,740,100.
 Total Estimated Time: 58.22 million hours.
 Estimated Time Per Respondent: 33.5 hours.
 Total Estimated Out-of-Pocket Costs: \$1.727 billion.
 Estimated Out-of-Pocket Cost Per Respondent: \$992.
 Total Estimated Monetized Burden: \$4.812 billion.
 Estimated Total Monetized Burden Per Respondent: \$2,765.

Note: Out-of-pocket costs include money spent on paid preparer fees, tax preparation software, tax planning, postage, etc. 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.

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. These costs do not include any activities such as taxpayer assistance and enforcement.

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 summarized in the table below.

Product	Aggregate Cost per Product (factor applied)	Printing and Distribution	Government Cost Estimate per Product
Tax-Exempt Forms and Instructions	\$4,207,862	\$3,966	\$4,211,828
Totals	\$4,207,862	\$3,966	\$4,211,828
Table costs are based on 2021 actuals obtained from IRS Chief Financial Office and Media and Publications			
* New product costs will be included in the next collection update.			

See the attached Government Cost document in the supplementary documents section for more information

15. REASONS FOR CHANGE IN BURDEN

A significant portion of the 1545-0047 burden change is attributed to an increase in FY2021 Form 990-T filings and a large increase in the forecasted number of FY2022 Form 990-T filings.

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.

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

The IRS believes that displaying the OMB expiration date is inappropriate, because it could cause confusion by leading taxpayers to believe that the forms sunset as of the expiration date. Taxpayers are not likely to be aware that the Service intends to request renewal of the OMB approval and obtain a new expiration date before the old one expires.

18. 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

The following forms and associated schedules are used by tax-exempt organizations. Forms marked with an asterisk (*) are also filed by other taxpayers (e.g., individuals, businesses, etc.).

<u>Product</u>	<u>Title</u>	<u>OMB Number</u>

1023	Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code	1545-0047
1023-EZ	Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code	1545-0047
1024	Application for Recognition of Exemption Under Section 501(a)	1545-0047
1024-A	Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code	1545-0047
1028	Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code	1545-0047
1120-POL *	US Income Tax Return for Certain Political Organizations	1545-0123
4720	Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code	1545-0047
5578	Annual Certification of Racial Nondiscrimination for a Private School Exempt From Federal Income Tax	1545-0047
5884-C	Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans	1545-0047
5884-D	Employee Retention Credit for Certain Tax-Exempt Organizations Affected by Qualified Disasters	1545-2298
6069	Return of Certain Excise Taxes on Mine Operators, Black Lung Trusts, and Other Persons Under Sections 4951, 4952, and 4953	1545-0047
6497 *	Information Return of Nontaxable Energy Grants or Subsidized Energy Financing	1545-0232
7203 *	S Corporation Shareholder Stock and Debt Basis Limitations	
8038	Information Return for Tax-Exempt Private Activity Bond Issues	1545-0047
8038-B	Information Return for Build America Bonds and Recovery Zone Economic Development Bonds	1545-0047
8038-CP	Return for Credit Payments to Issuers of Qualified Bonds	1545-0047
8038-CP Schedule A	Specified Tax Credit Bonds Interest Limit Computation	1545-0047
8038-G	Information Return for Tax-Exempt Governmental Bonds	1545-0047
8038-GC	Information Return for Small Tax-Exempt Governmental Bond Issues, Leases, and Installment Sales	1545-0047
8038-R	Request for Recovery of Overpayments Under Arbitrage Rebate Provisions	1545-0047

8038-T	Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate	1545-0047
8038-TC	Information Return for Tax Credit Bonds and Specified Tax Credit Bonds	1545-0047
8282	Donee Information Return	1545-0047
8328	Carryforward Election of Unused Private Activity Bond Volume Cap	1545-0047
8330	Issuer's Quarterly Information Return for Mortgage Credit Certificates (MCCs)	1545-0047
8453-EO	Exempt Organization Declaration and Signature for Electronic Filing	1545-0047
8453-TE	Tax Exempt Entity Declaration and Signature for Electronic Filing	1545-0047
8453-X	Political Organization Declaration for Electronic Filing of Notice of Section 527 Status	1545-0047
8718	User Fee for Exempt Organization Determination Letter Request	1545-0047
8868	Application for Automatic Extension of Time To File an Exempt Organization Return	1545-0047
8870	Information Return for Transfers Associated With Certain Personal Benefit Contracts	1545-0047
8871	Political Organization Notice of Section 527 Status	1545-0047
8872	Political Organization Report of Contributions and Expenditures	1545-0047
8879-EO	IRS e-file Signature Authorization for an Exempt Organization	1545-0047
8879-TE	IRS e-file Signature Authorization for a Tax Exempt Entity	1545-0047
8886 *	Reportable Transaction Disclosure Statement	1545-1800
8886-T	Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction	1545-0047
8899	Notice of Income From Donated Intellectual Property	1545-0047
8976	Notice of Intent to Operate Under Section 501(c)(4)	1545-2268
990	Return of Organization Exempt From Income Tax Under Section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (private foundations)	1545-0047
990 Schedule A	Public Charity Status and Public Support	1545-0047

990 Schedule B	Schedule of Contributors	1545-0047
990 Schedule C	Political Campaign and Lobbying Activities	1545-0047
990 Schedule D	Supplemental Financial Statements	1545-0047
990 Schedule E	Schools	1545-0047
990 Schedule F	Statement of Activities Outside the United States	1545-0047
990 Schedule G	Supplemental Information Regarding Fundraising or Gaming Activities	1545-0047
990 Schedule H	Hospitals	1545-0047
990 Schedule I	Grants and Other Assistance to Organizations, Governments, and Individuals in the United States	1545-0047
990 Schedule J	Compensation Information	1545-0047
990 Schedule K	Supplemental Information on Tax-Exempt Bonds	1545-0047
990 Schedule L	Transactions With Interested Persons	1545-0047
990 Schedule M	Noncash Contributions	1545-0047
990 Schedule N	Liquidation, Termination, Dissolution, or Significant Disposition of Assets	1545-0047
990 Schedule O	Supplemental Information to Form 990 or 990-EZ	1545-0047
990 Schedule R	Related Organizations and Unrelated Partnerships	1545-0047
990-BL	Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons	1545-0047
990-EZ	Short Form Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)	1545-0047
990-N	Form 990-N Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ	1545-0047
990-PF	Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation	1545-0047
990-T	Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))	

990-T Sch A	Unrelated Business Taxable Income From an Unrelated Trade or Business	
990-T Schedule M	UBTI Calculation Form Unrelated Trade or Business	
990-W	Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations (and on Investment Income for Private Foundations)	

Appendix B

The following regulations and other IRS guidance are primarily related to tax-exempt organization and should continue to be assigned to OMB number 1545-0047.

Treasury Regulations

1.501(c)(9)-5(a)	1.509(a)-3	1.6033-3
1.501(c)(17)-3(c)	1.509(a)-5(a)(3)	1.6043-3
1.501(r)-3	1.512(a)-4	31.6001-1
1.501(r)-4	1.1388-1	31.6001-2
1.501(r)-6	1.6012-2	31.6001-3
1.503(c)-1	1.6012-3	31.6001-5
1.506-1	1.6033-2	31.6001-6

<u>Guidance</u>	<u>Title/Description</u>
Announcement 2004-38	Election of Alternative Deficit Reduction Contribution
Announcement 2004-43	Election of Alternative Deficit Reduction Contribution
Notice 97-45	Highly Compensated Employee Definition
Notice 2002-27	IRA Required Minimum Distribution Reporting
Notice 2004-59	Plan Amendments Following Election of Alternative Deficit Reduction Contribution
Notice 2005-41	Guidance Regarding Qualified Intellectual Property Contributions
Notice 2006-105	Extension of Election of Alternative Deficit Reduction Contribution
Notice 2006-107	Diversification Requirements for Qualified Defined Contribution Plans Holding Publicly Traded Employer Securities
Notice 2006-109	Interim Guidance Regarding Supporting Organizations and Donor Advised Funds

Notice 2007-70	Charitable Contributions of Certain Motor Vehicles, Boats, and Airplanes. Reporting requirements under Sec. 170(f)(12)(D)
Notice 2008-113	Relief and Guidance on Corrections of Certain Failures of a Nonqualified Deferred Compensation Plan to Comply with §409A(a) in Operation
Notice 2009-26	Build America Bonds and Direct Payment Subsidy Implementation
Notice 2009-31	Election and Notice Procedures for Multiemployer Plans under Sections 204 and 205 of WRERA
Notice 2010-6	Relief and Guidance on Corrections of Certain Failures of a Nonqualified Deferred Compensation Plan to Comply with §409A(a)
Notice 2010-80	Modification to the Relief and Guidance on Corrections of Certain Failures of a Nonqualified Deferred Compensation Plan to Comply with §409A(a)
Notice 2011-43	Transitional Relief under Internal Revenue Code §6033(j) for Small Organizations
Notice 2012-48	Tribal Economic Development Bonds
Notice 2014-4	Interim Guidance Regarding Supporting Organizations
Notice 2015-83	Tribal Economic Development Bonds: Use of Volume Cap for Draw-down Loans
Notice 2017-9	De Minimis Error Safe Harbor to the I.R.C. §§ 6721 and 6722 Penalties
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)
Revenue Procedure 2004-15	Waivers of Minimum Funding Standards
Revenue Procedure 2008-62 and 2017-55	Substitute Mortality Tables for Single Employer Defined Benefit Plans
Revenue Procedure 2009-43	Revocation of Elections by Multiemployer Defined Benefit Pension Plans to Freeze Funded Status under section 204 of WRERA
Revenue Procedure 2010-52	Extension of the Amortization Period for Plan Sponsor of a Multiemployer Pension Plan

Revenue Procedure 2014-11	Procedures for reinstating the tax-exempt status of organizations that have had their tax-exempt status automatically revoked under section 6033(j)(1) of the Internal Revenue Code ("Code") for failure to file required Annual Returns or notices for three consecutive years
Revenue Procedure 2014-40	Procedures for applying for and for issuing determination letters on the exempt status under §501(c)(3) of the Internal Revenue Code (Code) using Form 1023-EZ, Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
Revenue Procedure 2014-55	Election Procedures and Information Reporting with Respect to Interests in Certain Canadian Retirement Plans
Revenue Procedure 2016-27	Application Procedures for Approval of Benefit Suspensions for Certain Multiemployer Defined Benefit Pension Plans under §432(e)(9)
Revenue Procedure 2017-43	Application Procedures for Approval of Benefit Suspensions for Certain Multiemployer Defined Benefit Pension Plans under §432(e)(9)
Revenue Procedure 2017-57	Procedures for Requesting Approval for a Change in Funding Method
Revenue Procedure 2018-4	Updating Procedures for Guidance on Matters Under IRS TE/GE Division
Revenue Procedure 2021-1	Rulings and Determination Letters
Revenue Ruling 2000-35	Automatic Enrollment in Section 403(b) Plans
TD 7845	Inspection of Applications for Tax Exemption and Applications for Determination Letters for Pension and Other Plans
TD 7852	Registration Requirements with Respect to Debt Obligations
TD 7898	Employers Qualified Educational Assistance Programs
TD 7952	Indian Tribal Governments Treated As States For Certain Purposes
TD 8002	Substantiation of Charitable Contributions
TD 8019	Public Inspection of Exempt Organization Return
TD 8033	Tax Exempt Entity Leasing
TD 8069	Qualified Conservation Contributions

TD 8073	Effective Dates and Other Issues Arising Under the Employee Benefit Provisions of the Tax Reform Act of 1984
TD 8086	Election for \$10 Million Limitation on Exempt Small Issues of Industrial Development Bonds; Supplemental Capital Expenditure Statements (LR-185-84 Final)
TD 8124	Time and Manner of Making Certain Elections Under the Tax Reform Act of 1986
TD 8357	Certain cash or deferred arrangements (CODAs) and employee and matching contributions under employee plans
TD 8376	Qualified Separate Lines of Business
TD 8476	Arbitrage Restrictions on Tax-Exempt Bonds
TD 8540	Final regulations relating to the valuation of annuities, interests for life or terms of years, and remainder or reversionary interests.
TD 8619	Final regulations relating to eligible rollover distributions from tax-qualified retirement plans and section 403(b) annuities.
TD 8635	Nonbank Trustee Net Worth Requirements
TD 8690	Deductibility, Substantiation, and Disclosure of Certain Charitable Contributions
TD 8712	Definition of Private Activity Bonds
TD 8718	Arbitrage Restrictions on Tax-Exempt Bonds
TD 8769	Permitted Elimination of Pre-retirement Optional Forms of Benefit
TD 8791	Guidance Regarding Charitable Remainder Trusts and Special Valuation Rules for Transfers of Interests in Trusts
TD 8801	Arbitrage Restrictions on Tax-Exempt Bonds
TD 8802	Certain Asset Transfers to a Tax-Exempt Entity
TD 8814	Federal Insurance Contributions Act (FICA) Taxation of Amounts Under Employee Benefit Plans
TD 8816	Roth IRAs
TD 8861	Private Foundation Disclosure Rules
TD 8933	Qualified Transportation Fringe Benefits

TD 8978	Excise Taxes on Excess Benefit Transactions (REG-246256-96)
TD 8987	Required Distributions from Retirement Plans
TD 9075	Compensation Deferred Under Eligible Deferred Compensation Plans
TD 9076	Special Rules Under Section 417(a)(7) for Written Explanations Provided by Qualified Retirement Plans After Annuity Starting Dates
TD 9079	Ten or More Employer Plan Compliance Information
TD 9083	Golden Parachute Payments
TD 9088	Compensatory Stock Options Under Section 482
TD 9092	Split-Dollar Life Insurance Arrangements
TD 9097	Arbitrage Restrictions Applicable to Tax-Exempt Bonds Issued by State and Local Governments
TD 9099	Disclosure of Relative Values of Optional Forms of Benefit
TD 9142	Deemed IRAs in Qualified Retirement Plans
TD 9169	Retirement plans; Cash or deferred arrangements under section 401(k) and matching contributions or employee contributions under section 401(m) Regulations
TD 9237	Designated Roth Contributions to Cash or Deferred Arrangements Under Section 401(k)
TD 9324	Designated Roth Contributions Under Section 402A
TD 9334	Requirement of Return and Time for Filing
TD 9340	Revised Regulations Concerning Section 403(b) Tax-Sheltered Annuity Contracts
TD 9447	Automatic Contribution Arrangements
TD 9472	Notice Requirements for Certain Pension Plan Amendments Significantly Reducing the Rate of Future Benefit Accrual
TD 9492	Excise Taxes on Prohibited Tax Shelter Transactions and Related Disclosure Requirements; Disclosure Requirements with Respect to Prohibited Tax Shelter Transactions; Requirement of Return and Time for Filing

TD 9495	Qualified Zone Academy Bonds: Obligations of States and Political Subdivisions
TD 9641	Reduction or Suspension of Safe Harbor Contributions
TD 9708	Additional Requirements for Charitable Hospitals; Community Health Needs Assessments for Charitable Hospitals; Requirement of a Section 4959 Excise Tax Return and Time for Filing the Return
TD 9724	Summary of Benefits and Coverage, Uniform Glossary for ACA Group Health Plans
TD 9741	General Allocation and Accounting Regulations Under Section 141; Remedial Actions for Tax-Exempt Bonds
TD 9765	Suspension of Benefits under the Multiemployer Pension Reform Act of 2014
TD 9777	Arbitrage Guidance for Tax-Exempt Bonds
TD 9801	Issue Price Definition for Tax-Exempt Bonds
TD 9845	Public Approval of Tax-Exempt Private Activity Bonds
TD 9855	Regulations To Prescribe Return and Time for Filing for Payment of Section 4960, 4966, 4967, and 4968 Taxes and To Update the Abatement Rules for Section 4966 and 4967 Taxes
TD 9873	Regulations on the Requirement To Notify the IRS of Intent To Operate as a Section 501(c)(4) Organization
TD 9938	Tax on Excess Tax-Exempt Organization Executive Compensation