

Supporting Statement  
Internal Revenue Service (IRS)  
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/Schedule	Description
1023	Used to apply for recognition as a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code.
1023-EZ	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).
1024	Used by most types of organizations to apply for recognition of exemption under IRC section 501(a).
1024-A	Used to apply for recognition of exemption from federal income tax under IRC section 501(c)(4).
1028	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.

1116*	Used to support the foreign tax credit claimed for the amount of any income, war profits, and excess profits tax paid or accrued during the taxable year to any foreign country or U.S. possession.
1116 Sch B*	Used to reconcile the prior year foreign tax carryover with the current year foreign tax carryover.
1116 Sch C*	Used to report foreign tax redeterminations that occurred in the current tax year and how they relate to prior tax years.
1120-POL*	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.
1127*	Used to request an extension of time to pay taxes.
1128*	Used to request a change in tax year.
2220*	Used to determine if the entity is subject to the penalty for underpayment of estimated taxes and calculate the penalty.
2848*	Used to authorize an individual to represent the taxpayer before the IRS.
3115*	Used to request a change in either an overall method of accounting or the accounting treatment of any item.
3468*	Used to claim the investment credit.
3800*	Used to claim general business credits.
4136*	Used to claim a credit on certain fuels.
4255*	Used to figure the increase in tax for the recapture of investment credit claimed and for the recapture of a qualifying therapeutic project grant.
4562*	Used to claim a deduction for depreciation and amortization, make the election under IRC section 179 to expense certain property, and provide information on the business/investment use of automobiles and other listed property.
461*	Used to determine excess business loss that is treated as a net operating loss.
4720	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.
4797*	Used to report the sale of certain business property.
5227*	Used to report the financial activities of a split-interest trust described in section 4947(a) (2) and to determine whether the trust is treated as a private foundation and subject to the excise taxes under Chapter 42.
5471*	Used to report information with respect to certain foreign corporations as required by IRC sections 6038 and 6046.
5471 Sch E*	Used to report taxes paid, accrued, or deemed paid by a foreign corporation for which a foreign tax credit is allowed.
5471 Sch G-1*	Used by foreign corporations that are participants in a cost sharing arrangement. This schedule is used to report the foreign corporation's intangible development costs, reasonably anticipated benefits share, and platform contributions for the tax year.
5471 Sch H*	Used to report a foreign corporation's current earnings and profits for U.S. tax purposes.
5471 Sch I-1*	Used to report information determined at the controlled foreign corporation (CFC) level with respect to amounts used in the determination of income inclusions by U.S. shareholders under IRC section 951A.

5471 Sch J*	Used to report a CFC's accumulated E&P in its functional currency.
5471 Sch M*	Used to report the transactions that occurred during the foreign corporation's annual accounting period ending with or within the U.S. person's tax year.
5471 Sch O*	Used to report the organization or reorganization of a foreign corporation and the acquisition or disposition of its stock.
5471 Sch P*	Used to report the previously taxed earnings and profits (PTEP) in the U.S. shareholders annual PTEP accounts with respect to a CFC in the CFC's functional currency and the U.S. shareholder's U.S. dollar basis in that PTEP.
5471 Sch Q*	Used to report the CFC's income, deductions, taxes, and assets by CFC income groups for purposes of IRC sections 960(a) and (d).
5471 Sch R*	Used to report basic information pertaining to distributions from foreign corporations.
5578	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.
5884-C	Used by qualified tax-exempt organizations 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.
5884-D	Used by qualified tax-exempt organizations to claim the 2020 qualified disaster employee retention credit against certain payroll taxes.
6069	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.
6198*	Used to figure the profit (loss) from an at-risk activity, the amount at risk, and the deductible amount of the loss.
6497*	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.
7004*	Used to request an automatic 6-month extension of time to file the returns shown on the form.
7203*	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.
7204*	Used for elections to claim a provisional credit for contested foreign income taxes as provided in Treasury Regulations sections 1.905-1(c)(3) and 1.905-1(d)(4).
7205*	Used to claim deduction for IRC section 179D energy efficient commercial buildings, identify taxpayer as a designer or the building owner, and provide information on the person performing the certification and completing the allocation.
7207*	Used to claim the advanced manufacturing credit under IRC section 45X.
7210*	Used to claim the clean hydrogen credit under IRC section 45V.

8038	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.
8038-B	Used to report specific information on Build America Bonds and Recovery Zone Economic Development Bonds.
8038-CP	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.
8038-CP Schedule A	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.
8038-G	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.
8038-GC	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.
8038-R	Used by issuers of state and local bonds to request a refund of amounts paid with Form 8038-T.
8038-T	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.
8038-TC	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).
8282	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.
8283*	Used to report information about noncash charitable contributions.
8283-V*	Used to pay the filing fee required to claim a deduction of more than \$10,000 for a charitable contribution of an easement on the exterior of a building in a registered historic district.
8328	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).
8330	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).
8453-TE	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.
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.
8621*	Used by direct or indirect shareholder of a passive foreign investment company or qualified electing fund each tax year in which the shareholder holds stock in a passive foreign investment company or qualified electing fund.

8718	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.
8824*	Used to report the exchange of business or investment property of a like kind.
8838*	Used for gain recognition agreements under IRC sections 367(a) and 367(e)(2).
8865*	Used to report the information required under IRC section 6038 (reporting with respect to controlled foreign partnerships), section 6038B (reporting of transfers to foreign partnerships), or section 6046A (reporting acquisitions, dispositions, and changes in foreign partnership interests).
8865 Sch G*	Used to comply with the reporting requirements that must be satisfied in applying the gain deferral method.
8865 Sch H*	Used to report certain events related to IRC section 721(c) property using the gain deferral method.
8865 Sch O*	Used to report the transfer of property to a foreign partnership and certain dispositions by a foreign partnership.
8865 Sch P*	Used to report the acquisition, disposition, and change of interest in a foreign partnership.
8868	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.
8870	Used by certain charitable organizations or charitable remainder trusts to report premiums paid on certain life insurance, annuity, and endowment contracts (personal benefits contracts).
8871	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.
8872	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.
8879-TE	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.
8886*	Used to disclose participation in reportable transactions by taxpayers as described in Treasury Regulations section 1.6011-4.
8886-T	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.
8899	Used by a donee organization to report net income from qualified intellectual property to the donor of the property and to the IRS.
8940	Organizations exempt under section 501(c)(3) may file Form 8940 for miscellaneous determinations under sections 507, 509(a), 4940, 4942, 4945, and 6033. Nonexempt charitable trusts may also file a Form 8940 for an initial determination under section 509(a)(3).
8941*	Used by eligible small employers to figure the credit for small employer health insurance premiums for tax years beginning after 2009.

8949*	Used to report sales and exchanges of capital assets.
8976	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.
8995*	Used by certain individuals and eligible estates and trusts to figure the qualified business income deduction.
8995-A*	Used to figure the qualified business income deduction.
8995-A Schedule A*	Used to help taxpayers determine if they meet the requirements of IRC 199A and take the qualified business income deduction.
8995-A Schedule B*	Used to help taxpayers to determine if they meet the requirement of IRC 199A and take the qualified business income. Taxpayers use this form to aggregate multiple trades or businesses into a single trade or business for purposes of applying the W-2 wage limitation or the unadjusted basis immediately after acquisition (UBIA) limitation.
8995-A Schedule C*	Used to help taxpayers to determine if they meet the requirements of IRC 199A and take the qualified business income deduction. A taxpayer must complete this form if they have any trades or businesses with a net loss for the current year or a qualified business with a net loss carryforward from prior years.
8995-A Schedule D*	Used to help taxpayers to determine if they meet the requirements of IRC 199A and take the qualified business income deduction. A taxpayer must complete this form if they are a patron in a specified agricultural or horticultural cooperative and are claiming a QBI deduction in relation to their trade or business conducted with the cooperative.
926*	Used to report certain transfers of tangible or intangible property to a foreign corporation, as required by IRC section 6038B.
970*	Used to elect to use the last-in, first-out inventory method.
990	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.
990 Schedule A	Used to provide the required information regarding public charity status and public support.
990 Schedule B	Used to provide information on contributions the organization reported on Form 990, Form 990-EZ, or Form 990-PF.
990 Schedule C	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.
990 Schedule D	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.
990 Schedule E	Used to report information on private schools.
990 Schedule F	Used to provide information on its activities conducted outside the United States by the organization at any time during the tax year.
990 Schedule G	Used to report professional fundraising services, fundraising events, and gaming.
990 Schedule H	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.
990 Schedule I	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.
990 Schedule J	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.

990 Schedule K	Used to provide certain information on their outstanding liabilities associated with tax-exempt bond issues.
990 Schedule L	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.
990 Schedule M	Used to report the types of noncash contributions received during the year by the organization and provide reporting of certain information regarding such contributions.
990 Schedule N	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.
990 Schedule O	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.
990 Schedule R	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.
990-EZ	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.
990-N	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.
990-PF	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.
990-T	Used 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.
990-T Schedule A	Used to report income and allowable deductions for each separate unrelated trade or business for tax year 2020 and later.
990-W	Used by tax-exempt corporations, trusts, and private foundations to figure their estimated tax liability and determine if estimated tax payments are required for tax years 2022 and prior.

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

Electronic filing is currently available for forms and schedules used by tax-exempt entities.

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 tax-exempt entities 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 tax-exempt entities 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 September 26, 2023, (88 FR 66131), the IRS received public comments from six parties. The full comments will be included within submission to the Office of Management and Budget (OMB). The summary of the comments and the IRS responses are below:

**The Coalition for Nonprofit Board Diversity Disclosure Comments**

<b>Summary of public comment</b>	<b>IRS response</b>
Proposal to Amend Internal Revenue Service Form 990 to Require Disclosure of Demographic Composition of Governing Boards.	The IRS administers the tax law in effect and solicits information on forms to administer the tax laws. The proposed changes do not relate to any tax law requirements and would not result in the collection of any information the IRS needs in order to administer the tax laws.



	The tax law and tax administration needs therefore do not support imposing the burden that would result from requiring the referenced reporting.
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### The Aspen Institute Comments

Summary of public comment	IRS response
<ol style="list-style-type: none"> <li>1) Maintain a Regular and Timely 990 Data Release Schedule.</li> <li>2) Address 990 Data Quality Concerns: Inconsistent and Missing Information Including Grants Data.</li> <li>3) Reduce Taxpayer Burden by Providing Basic Data Access Tools.</li> <li>4) Improve Access to Information That Supports Compliance: Government Revenue and Reporting of Grants.               <ol style="list-style-type: none"> <li>a) Create a dedicated line for government reimbursements (e.g., Medicare/Medicaid and Contracts) in Part VIII, line 2(a).</li> <li>b) Clarify the distinction between grants and contracts that benefit the public versus those payments that serve the needs of a governmental unit.</li> <li>c) Improve the Reporting of Grants Information by Adding EINs of Grantees to 990-PFs.</li> </ol> </li> <li>5) Continue to Make Essential SOI Data Publicly Available and Address 990-PF Gaps.</li> </ol>	<p><u>Comments 1, 2 and 3</u></p> <p>TEGE is aware of and greatly appreciates Aspen Institute’s concerns regarding improvements to public accessibility to exempt organization data disclosable under section 6104. IRS is currently working to address concerns expressed by stakeholders regarding improving the availability and utility of the Form 990 data on irs.gov. For more information, see <a href="https://www.irs.gov/charities-non-profits/teos-improvements">https://www.irs.gov/charities-non-profits/teos-improvements</a> for more information on this effort.</p> <p>For purposes of the OMB’s implementation of the Paperwork Reduction Act, Aspen Institute’s comments regarding release and format of Form 990-series return data are not germane to minimizing taxpayer burden while collecting information the IRS needs to administer the Code provisions, as required by the Paperwork Reduction Act of 1995. Tax compliance burden is defined as the time and money taxpayers spend to comply with their tax filing responsibilities. See 86 Fed. Reg. 54508 (Oct. 1, 2021). These comments relate to third parties (e.g., researchers) utilizing the publicly available data for purposes unrelated to tax filing and/or tax law compliance responsibilities.</p> <p><u>Comment 4</u></p> <ol style="list-style-type: none"> <li>a) The current Form 990 and corresponding instructions provide for accurate reporting of government services revenues as necessary for tax administration and consistent with Internal Revenue Code (IRC) requirements. For tax administration purposes, the IRS must distinguish</li> </ol>

between an organization's receipt of "gifts, grants, and contributions" on one hand (reported on Part VIII, line 1 of Form 990) and "gross receipts from ... performance of services" (program services revenue) (reported on Part VIII, line 2 of Form 990) and also "support ... from a governmental unit." See IRC 509(a)(2), 170(b)(1)(A)(vi). Treasury regulations provide guidance regarding how to distinguish grants from gross receipts and how to identify revenue that constitutes "support from a governmental unit" and provide examples. See Treas. Reg. 1.509(a)-3(f), (g); 1.170A-9(f)(8). Published legal guidance further confirms that Medicaid and Medicare payments are treated as gross receipts for the performance of services and reported on line 2. See Rev. Proc. 83-153, 1983-2 C.B. 48. The form and instructions provide for accurate reporting consistent with these tax law authorities, including explicit reference in the instruction to reporting Medicaid and Medicare payments as program services revenue on line 2 of Part VIII of Form 990. The tax law and tax administration needs therefore do not support imposing the burden that would result from requiring more specific or different reporting of these government revenues beyond the categories currently in place on the Form 990. In addition, hospitals required to file Schedule H (Form 990), Hospitals, report revenues from Medicaid (Part I, line 7b) and Medicare (Part III, Section B).

- b) Current instructions for Part VIII lines 1e and 2 accurately describe the distinction between contributions (including grants) from governments and payments for services from governments and include relevant examples taken directly from Treasury Regulations 1.509(a)-3(g). The instructions do not provide interpretive examples that go beyond published legal guidance. Furthermore, applicable regulations confirm that the label on an

	<p>agreement is not determinative whether a government payment is a contribution (grant) or a gross receipt from the performance of services related to an exempt purpose (program services revenues). See Treas. Reg. 1.509(a)-3(g)(1) (“The fact that the agreement, pursuant to which payment is made, is designated a ‘contract’ or a ‘grant’ is not controlling for purposes of classifying the payment under section 509(a)(2)”).</p> <p>c) The IRS will consider this recommendation after duly weighing the various interests of all parties affected, including additional burden such a change would place on an organization against the potential tax administration benefit the additional information may provide.</p> <p><u>Comment 5:</u> For issues regarding the release of tax information by Statistics of Income, please refer to <a href="https://www.irs.gov/statistics/soi-tax-stats-upcoming-data-releases">https://www.irs.gov/statistics/soi-tax-stats-upcoming-data-releases</a>.</p>
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**The National Association of State Charity Officials (NASCO) Comments**

<b>Summary of public comment</b>	<b>IRS response</b>
<p>1) Revisit the use of the Abbreviated Form 1023-EZ.</p> <p>2) Timely Availability of Forms 990.</p>	<p><u>Comment 1</u> The first comment relates to the use of Form 1023-EZ, which is a policy matter beyond the scope of issues under the Paperwork Reduction Act.</p> <p><u>Comment 2</u> In general, comments regarding release of exempt organization returns for public review are beyond the scope of soliciting comments on the proposed and/or continuing information collections. See also our response to Comment 1 from Aspen Institute.</p>

**The Capital Research Center Comments**

<b>Summary of public comment</b>	<b>IRS response</b>
<p>1) Enforce Foundation Investment Disclosures.</p>	<p><u>Comment 1:</u> Current tax form instructions appropriately and accurately provide for</p>

<p>2) Improve Grants Reporting.</p> <ul style="list-style-type: none"><li>a) Require EIN of grantee on 990-PF.</li><li>b) Require grants detail (not PDF).</li><li>c) Foreign grants reporting – 990-PF and 990.</li><li>d) Foreign grants reporting – 990.</li></ul> <p>3) Include Fiscally Sponsored Projects.</p> <p>4) Expand Highest-Paid Employee and Contractor Disclosures.</p>	<p>reporting of this information on an itemized basis in accordance with tax law requirements under Treas. Reg. 1.6033-3(a)(1). Accordingly, no additional instructions changes are necessary at this time.</p> <p><u>Comment 2a:</u> Please see the response to Comment 4c submitted by Aspen Institute above.</p> <p><u>Comment 2b:</u> The Modernized e-File version of each form is programmed to capture return information in machine-readable form to the extent feasible. Some information is, by necessity a PDF or other image format. When PDF attachments are properly labeled, they can be picked up for imaging during initial return processing. In that case, the PDF should appear in the image of the return accessible from the Tax Exempt Organization Search page. That data won't be machine readable, however. A PDF that is not properly labeled may be omitted from the image file of the return. IRS continually seeks to improve the utility and availability of data available on irs.gov.</p> <p><u>Comment 2c/d:</u> Grants to foreign organizations by a private foundation are among the expenditures that could be made by a private foundation that are subject to a specific statutory and regulatory framework under section 4945. Such grants require an equivalency determination or expenditure responsibility. Differences between how such grants would be reported by a private foundation versus a public charity reflect the different reporting requirements to which each type of organization is subject. Form 990 and Form 990-PF capture the information necessary to implement the tax laws applicable to each type of entity.</p> <p><u>Comment 3:</u> As the commenter notes, fiscal sponsorships are based upon contractual agreements between the fiscal sponsor (the entity filing Form 990) and the non-exempt entity that designed and will conduct the charitable activity under the auspices of the fiscal sponsor. The current Form 990 allows for reporting consistent with these arrangements, including for reporting grants made to the</p>
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	<p>sponsored entity that further the fiscal sponsor's exempt purpose. Accordingly, the tax law and tax administration needs therefore do not support imposing the burden that would result from requiring the referenced reporting.</p> <p><u>Comment 4:</u> The commenter suggests that more extensive reporting should be required when an organization has more than 5 highly compensated employees or multiple contractors that receive large contract payments. IRS can consider this suggestion weighing the reporting burdens imposed as compared to the benefits of tax law administration, including that, the information provided on Form 990, at Part VII, Section A and on Schedule J currently identifies organizations incurring high compensation expenses or engaging in multiple high-value contracts.</p>
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**The Land Trust Alliance Comments**

<b>Summary of public comment</b>	<b>IRS response</b>
<p>Comments regarding accurate and complete reporting of conservation easements: comments re: Form 990 Schedule D; and Form 990 Schedule M.</p> <ol style="list-style-type: none"> <li>1) Revise Schedule D to include terms more commonly used in accounting such as unrestricted but board designated net assets, net assets with time/purpose donor restrictions, and net assets with perpetual donor restrictions.</li> <li>2) Add an instruction for Schedule M (Form 990) to tell the taxpayer to “[r]eport conservation easements donations even if no tax deduction is claimed and even if the organization does not report the value of the easements in its books, records, and financial statements.”</li> </ol>	<p><u>Comment 1:</u> The language being recommended tracks with FASB Accounting Standards Codification 958. IRS forms (esp. Form 990 and 990-PF) use language from ASC 958 for the balance sheet to simplify reporting by organizations that follow FASB guidelines; however, in those cases, alternative entry fields provided for organizations that do follow FASB guidelines. IRS can consider whether to make similar modifications to Schedule D or update instructions after duly weighing the various interests of all parties affected, including additional burden such a change would place on an organization against the potential tax administration benefit the additional information may provide.</p> <p><u>Comment 2:</u> The IRS will consider the recommended addition to the Schedule M (Form 990) instructions after duly weighing the various interests of all parties affected,</p>

	including additional burden such a change would place on an organization against the potential tax administration benefit the additional information may provide.
Comments regarding improving Form 8283 and its instructions.	Form 8283 and its instructions are currently being revised for Tax Year 2023. Many of the suggestions have already been incorporated in the revisions, including instruction clarification, legislative changes, and issuance of guidance subsequent to the last form revision. The IRS will consider the other recommendation after duly weighing the various interests of all parties affected, including additional burden such a change would place on an organization against the potential tax administration benefit the additional information may provide.

#### **Akerman LLP Comments**

<b>Summary of public comment</b>	<b>IRS response</b>
Recommend that the Service preserve a mail option for tax-exempt filings	Section 3101 of the Taxpayer First Act of 2019 amended section 6033(n) of the IRC to require any organization required to file a return under section 6033 (i.e., a Form 990-series annual information return) to file those returns in electronic form. Final regulations issued in February 2023 confirmed that “providing a waiver or exemption provision would be contrary to the plain language of section 3101 of the TFA and inconsistent with the legislative history to that section.” See 88 FR 11754,11759 (Feb. 23, 2023).

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. However, certain information provided by tax-exempt entities are open to public inspection as required by 26 U.S.C. 6104.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

Privacy impact assessments (PIA) have been conducted for information collected under this request as part of the "Business Master File (BMF)," and Privacy Act System of Records notices (SORN) have been issued for the following systems: Treasury/IRS 22.062-Electronic Filing Records; Treasury/IRS 24.030-Customer Account Data Engine (CADE) Individual Master File; Treasury/IRS 24.046-CADE Business Master File; Treasury/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; Treasury/IRS 50.001-Employee Plans/Exempt Organizations Correspondence Control Records; Treasury/IRS 50.003-Employee Plans/Exempt Organizations, Reports of Significant Matters in Technical; Treasury/IRS 50.222-Tax Exempt/Government Entities (TE/GE) Case Records Management. The Department of Treasury PIAs can be found at <https://www.irs.gov/privacy-disclosure/privacy-impact-assessments-pia>.

Title 26 U.S.C. 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 &
13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

### **PRA Approval of Forms Used by Tax-Exempt Taxpayers**

Under the PRA, OMB assigns a control number to each "collection of information" that it reviews and approves for use by an agency. The PRA also requires agencies to estimate the burden for each collection of information. Burden estimates for each control number are displayed in (1) PRA supporting statement that accompanies collections of information, (2) Federal Register notices, and (3) OMB's database of approved information collections.

### **Taxpayer Burden Estimates**

Forms 990, 990-EZ, 990-PF, 990-N, 990-T, and all attachments to these forms (see the Appendix-A to this supporting statements) 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 for general statistics use.

Taxpayer compliance burden is defined as the time and money taxpayers spend to comply with their tax reporting 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. Taxpayer 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 report the aggregate estimated burden for Forms 990, 990-EZ, 990-PF, 990-N, 990-T, all attachments and supporting 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.

<b>Burden and Cost Estimates for the 990 series of returns and supporting forms, schedules, and regulations</b>					
FY2024					
	FY23	Program Change due to Adjustment	Program Change Due to New Legislation	Program Change Due to Agency	FY24
Number of Taxpayers	1,684,700	13,800	0	0	1,698,500
Burden in Hours	72,720,000	2,740,000	40,000	0	75,500,000
Monetized Time	\$3,414,100,000	\$487,600,000	\$2,000,000	0	\$3,903,700,000
Out-of-Pocket Costs	\$1,749,500,000	\$226,400,000	\$2,500,000	0	\$1,978,400,000
Total Monetized Burden	\$5,163,600,000	\$714,000,000	\$4,500,000	0	\$5,882,100,000

Source: IRS:RAAS:KDA:TBL (Dec 2023)

Note: Detail may not add due to rounding

**Note:** 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.

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.

Note: Detail may not add due to rounding

<b>Table 1 - Fiscal Year 2024 Form 990 Series Taxpayer Compliance Cost Estimates</b>					
	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	351,100	251,000	130,100	233,200	733,100
Estimates Average Total Time (Hours)	107	69	53	42	5
Estimated Average Total Out-of-Pocket Costs	\$2,900	\$600	\$2,200	\$2,200	\$20
Estimated Average Total Monetized Burden	\$9,900	\$1,700	\$4,600	\$5,700	\$100

Source: IRS:RAAS:KDA:TBL (Dec 2023)

Note: Detail may not add due to rounding

<b>FY2024 Taxpayer Burden Form 990/990EZ/990PF by Total Positive Income</b>			
Total Positive Income	Average Time (hrs)	Average Out-of-Pocket Costs	Average Monetized Burden
1. < \$10k	44	\$359	\$792
2. \$10k to \$50k	72	\$634	\$1,493
3. \$50k to \$100l	80	\$726	\$1,901
4. \$100k to \$1mil	89	\$1,473	\$4,148



5. > \$1mil	109	\$3,885	\$13,318
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Source: IRS:RAAS:KDA:TBL (Dec 2023)

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

The federal government cost estimate for product development 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.

Product	Aggregate Cost per Product (factor applied)	Printing and Distribution	Government Cost Estimate per Product
Tax-Exempt Forms and Instructions	\$7,099,391	\$11,641	\$7,111,032
<b>Totals</b>	<b>\$7,099,391</b>	<b>\$11,641</b>	<b>\$7,111,032</b>
Table costs are based on 2023 actuals obtained from IRS Chief Financial Officer 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.

The government cost estimates for processing tax returns and performing related functions in the Submission Processing Campus(es) includes salaries and benefits only. Other costs such as real estate, programming, recruitment, equipment and supplies are not included.

Estimated Filers	Processing Cost - Paper Returns	Processing Cost - Electronic Returns	Government Cost Estimate
1,775,500	\$365,753	\$238,627	\$604,380
<b>Total</b>			<b>\$604,380</b>
Table costs estimates are based on FY2022 IRS Cost Estimate References.			

The total government cost estimate for this collection is \$7,715,412.

15. REASONS FOR CHANGE IN BURDEN

The year-over-year change in burden is analyzed and reported by technical adjustments, legislative adjustments, and agency adjustments.

**Changes Due to Technical Adjustment:**

There are significant adjustments in the year-over-year technical changes. The impact on burden related to these changes is shown in the table below. The largest adjustments are an increase of 470,000 burden hours and \$122,850,000 in out-of-pocket costs resulting from updating the underlying micro model tax data. The other largest changes are from macroeconomic adjustments due primarily to inflation and an increase in the FY24 population count of 57,100.

Technical Adjustments	Number of Taxpayers	Burden in Hours	Monetized Time	Out-of-Pocket Costs	Monetized Total Burden
Update FY23 Population Counts	-43,300	1,880,000	\$82,400,000	\$36,700,000	\$119,100,000
FY23 Macro Adjustments	0	0	\$1,400,000	\$700,000	\$2,100,000
Update Tax Data	0	470,000	\$274,250,000	\$122,850,000	\$397,100,000
Update FY24 Population Counts	57,100	410,000	\$23,200,000	\$11,600,000	\$34,800,000
Update FY24 Macro Estimates	0	-20,000	\$106,350,000	\$54,550,000	\$160,900,000
Total Technical Adjustments	13,800	2,740,000	\$487,600,000	\$226,400,000	\$714,000,000

Source: IRS:RAAS:KDA:TBL (Dec 2023)

Note: Detail may not add due to rounding

**Changes Due to Legislative Adjustment:**

The Inflation Reduction Act of 2022 (IRA), P.L. 117-169, introduced changes that result in legislative year-over-year adjustments. IRA introduced and expanded a number of clean energy provisions. The majority of the tax provisions are expected to be claimed by individuals and businesses, but there are a number of provisions that may be claimed by tax-exempt organizations. The relevant provisions are new with very little related data to perform direct microdata modeling and analysis. There is also significant uncertainty about the impact of the provisions on program participation and expected growth in existing programs. Due to the limitations and uncertainty, the provisions are grouped into a single category and are estimated jointly. Given the level of uncertainty related to these estimates lower bound and upper bound estimates are also provided.

Burden in Hours		
Lower Bound	Estimate	Upper Bound
20,000	40,000	50,000
Burden in Dollars		
Lower Bound	Estimate	Upper Bound
\$1,300,000	\$2,500,000	\$3,700,000

Monetized Total Burden		
Lower Bound	Estimate	Upper Bound
\$2,200,000	\$4,500,000	\$6,700,000

**Changes Due to Agency Adjustment:**

There were no independent and significant year-over-year Agency changes impacting the burden calculations for this 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.

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>
1023	Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code
1023-EZ	Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal

	Revenue Code
1024	Application for Recognition of Exemption Under Section 501(a)
1024-A	Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code
1028	Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code
1116 Sch B*	Foreign Tax Carryover Reconciliation Schedule
1116 Sch C*	Foreign Tax Redeterminations
1116*	Foreign Tax Credit
1120-POL*	US Income Tax Return for Certain Political Organizations
1127*	Application for Extension of Time for Payment of Tax Due to Undue Hardship
1128*	Application to Adopt, Change, or Retain a Tax Year
2220*	Underpayment of Estimated Tax by Corporations
2848*	Power of Attorney and Declaration of Representative
3115*	Application for Change in Accounting Method
3468*	Investment Credit
3800*	General Business Credit
4136*	Credit for Federal Tax Paid on Fuels
4255*	Recapture of Investment Credit
4562*	Depreciation and Amortization
461*	Limitation on Business Loss
4720	Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code
4797*	Sale of Business Property

5227*	Split Interest Trust Information Return
5471 Sch E*	Income, War Profits, and Excess Profits Taxes Paid or Accrued
5471 Sch G-1*	Cost Sharing Arrangement
5471 Sch H*	Current Earnings and Profits
5471 Sch I-1*	Information for Global Intangible Low-Taxed Income
5471 Sch J*	Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation
5471 Sch M*	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons
5471 Sch O*	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock
5471 Sch P*	Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations
5471 Sch Q*	CFC Income by CFC Income Groups
5471 Sch R*	Distributions From a Foreign Corporation
5471*	Information Return of U.S. Persons With Respect to Certain Foreign Corporations
5578	Annual Certification of Racial Nondiscrimination for a Private School Exempt From Federal Income Tax
5884-C	Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans
5884-D	Employee Retention Credit for Certain Tax-Exempt Organizations Affected by Qualified Disasters
6069	Return of Certain Excise Taxes on Mine Operators, Black Lung Trusts, and Other Persons Under Sections 4951, 4952, and 4953
6198*	At-Risk Limitations
6497*	Information Return of Nontaxable Energy Grants or Subsidized Energy Financing
7004*	Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns
7203*	S Corporation Shareholder Stock and Debt Basis Limitations

7204*	Consent to Extend the Time to Assess Tax Related to Contested Foreign Income Taxes - Provisional Foreign Tax Credit Agreement
7205*	Energy Efficient Commercial Buildings Deduction
7207*	Advanced Manufacturing Production Credit
7210*	Clean Hydrogen Production Credit
8038	Information Return for Tax-Exempt Private Activity Bond Issues
8038-B	Information Return for Build America Bonds and Recovery Zone
8038-CP	Return for Credit Payments to Issuers of Qualified Bonds
8038-CP Schedule A	Specified Tax Credit Bonds Interest Limit Computation
8038-G	Information Return for Tax-Exempt Governmental Bonds
8038-GC	Information Return for Small Tax-Exempt Governmental Bond Issues, Leases, and Installment Sales
8038-R	Request for Recovery of Overpayments Under Arbitrage Rebate Provisions
8038-T	Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate
8038-TC	Information Return for Tax Credit Bonds and Specified Tax Credit Bonds
8282	Donee Information Return
8283*	Noncash Charitable Contributions
8283-V*	Payment Voucher for Filing Fee Under Section 170(f)(13)
8328	Carryforward Election of Unused Private Activity Bond Volume Cap
8330	Issuer's Quarterly Information Return for Mortgage Credit Certificates (MCCs)
8453-TE	Tax Exempt Entity Declaration and Signature for Electronic Filing
8453-X	Political Organization Declaration for Electronic Filing of Notice of Section 527 Status
8621*	Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

8718	User Fee for Exempt Organization Determination Letter Request
8824*	Like-Kind Exchanges
8838*	Consent to Extend the Time to Assess Tax Under Section 367 - Gain Recognition Agreement
8865 Sch G*	Statement of Application of the Gain Deferral Method under Section 721(c)
8865 Sch H*	Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721(c)
8865 Sch O*	Transfer of Property to a Foreign Partnership
8865 Sch P*	Acquisitions, Dispositions, and Changes of Interest in a Foreign Partnership
8865*	Return of U.S. Persons with Respect to Certain Foreign Partnerships
8868	Application for Automatic Extension of Time To File an Exempt Organization Return
8870	Information Return for Transfers Associated With Certain Personal Benefit Contracts
8871	Political Organization Notice of Section 527 Status
8872	Political Organization Report of Contributions and Expenditures
8879-TE	IRS e-file Signature Authorization for a Tax Exempt Entity
8886*	Reportable Transaction Disclosure Statement
8886-T	Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction
8899	Notice of Income From Donated Intellectual Property
8940	Request for Miscellaneous Determination
8941*	Credit for Small Employer Health Insurance Premiums
8949*	Sales and Other Dispositions of Capital Assets
8976	Notice of Intent to Operate Under Section 501(c)(4)
8995*	Qualified Business Income Deduction Simplified Calculation

8995-A Schedule A*	Specified Service Trades or Businesses
8995-A Schedule B*	Aggregation of Business Operations
8995-A Schedule C*	Loss Netting and Carryforward
8995-A Schedule D*	Special Rules for Patrons of Agricultural or Horticultural Cooperatives
8995-A*	Qualified Business Income Deduction
926*	Return by a U.S. Transferor of Property to a Foreign Corporation
970*	Application to Use LIFO Inventory Method
990	Return of Organization Exempt From Income Tax Under Section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
990 Schedule A	Public Charity Status and Public Support
990 Schedule B	Schedule of Contributors
990 Schedule C	Political Campaign and Lobbying Activities
990 Schedule D	Supplemental Financial Statements
990 Schedule E	Schools
990 Schedule F	Statement of Activities Outside the United States
990 Schedule G	Supplemental Information Regarding Fundraising or Gaming Activities
990 Schedule H	Hospitals
990 Schedule I	Grants and Other Assistance to Organizations, Governments, and Individuals in the United States
990 Schedule J	Compensation Information
990 Schedule K	Supplemental Information on Tax-Exempt Bonds
990 Schedule L	Transactions With Interested Persons
990 Schedule M	Noncash Contributions



990 Schedule N	Liquidation, Termination, Dissolution, or Significant Disposition of Assets
990 Schedule O	Supplemental Information to Form 990 or 990-EZ
990 Schedule R	Related Organizations and Unrelated Partnerships
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)
990-N	Form 990-N Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
990-PF	Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation
990-T	Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))
990-T Schedule A	Unrelated Business Taxable Income From an 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

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.

### Treasury Regulations

1.147(f)-1	1.503(c)-1	1.1388-1
1.166-2	1.506-1	1.6001-1
1.501(c)(9)-5(a)	1.509(a)-3	1.6012-2
1.501(c)(17)-3(c)	1.509(a)-5(a)(3)	1.6012-3
1.501(r)-3	1.512(a)-4	1.6033-2
1.501(r)-4	1.512(a)-6	1.6033-3
1.501(r)-6	1.166-2	1.6043-3

31.6001-1  
31.6001-2

31.6001-3  
31.6001-5

31.6001-6

<b>Guidance</b>	<b>Title/Description</b>
Announcement 2004-38	Election of Alternative Deficit Reduction Contribution
Announcement 2004-43	Election of Alternative Deficit Reduction Contribution
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
Notice 2021-56	Standards that an LLC must Satisfy to be Exempt
Notice 2023-38	Domestic Content Bonus Credit Guidance under Sections 45, 45Y, 48, and 48E
Notice 97-45	Highly Compensated Employee Definition
Publication 1075	Tax Information Security Guidelines for Federal, State and Local Agencies
Publication 4839	Annual Form 990 Filing Requirements for Tax-Exempt Organizations (Forms 990, 990-EZ, 990-PF, 990-BL and 990-N (e-Postcard))
Revenue Procedure 80-27	Group exemption letters

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 2015-21	Rulings and determination letters
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 2018-38	Returns by exempt organizations and returns by certain non-exempt organizations
Revenue Procedure 2021-37	Pre-Approved Pension Plans
Revenue Procedure 2021-48	Examination of returns and claims for refund, credit or abatement; determination of correct tax liability.
Revenue Procedure 2022-14	List of Automatic Changes
Revenue Procedure 2023-1	Rulings and Determination Letters
Revenue Procedure 2023-4	Types of Advice Available to Taxpayers
Revenue Procedure 2023-5	Procedures for Issuing Determination Letters
Revenue Procedure 2023-24	Changes in Accounting Periods and in Methods of Accounting
Revenue Procedure 2023-38	Domestic Content Bonus Credit Guidance under Sections 45, 45Y , 48 , and 48E
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 8396	Regulations relating to a bank's determination of worthlessness of a debt
TD 8400	Taxation of Gain or Loss from Certain Nonfunctional Currency Transactions (Section 988 Transactions)
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 9846	Regulations Regarding the Transition Tax Under Section 965 and Related Provisions
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 9866	Guidance Related to Section 951A (Global Intangible Low-Taxed Income) and Certain Guidance Related to Foreign Tax Credits
TD 9873	Regulations on the Requirement To Notify the IRS of Intent To Operate as a Section 501(c)(4) Organization
TD 9898	Guidance Under Section 6033 Regarding the Reporting Requirements of Exempt Organizations

TD 9902	Guidance Under Sections 951A and 954 Regarding Income Subject to a High Rate of Foreign Tax
TD 9917	Guidance on the Determination of the Section 4968 Excise Tax Applicable to Certain Colleges and Universities
TD 9933	Unrelated Business Taxable Income Separately Computed for Each Trade or Business
TD 9938	Tax on Excess Tax-Exempt Organization Executive Compensation
TD 9972	Electronic-Filing Requirements for Specified Returns and Other Documents
TD 9975	Pre-Filing Registration Requirements for Certain Tax Credit Elections
TD 9979	Additional Guidance on Low-Income Communities Bonus Credit Program