

Justification
Nonresident Questionnaire
 Form RRB-1001

1. Circumstances of information collection - Under Public Laws 98-21 (42 U.S.C. 410) and 98-76 (45 U.S.C. 231t), benefits under the Railroad Retirement Act payable to annuitants living outside the United States may be subject to taxation under United States income tax laws.

Whether the social security equivalent and non-social security equivalent portions of the Tier I, Tier II, vested dual benefit, or supplemental annuity payments are subject to tax withholding, and whether the same or different rates are applied to each payment, depends on a beneficiary's citizenship and legal residence status, and whether exemption under a tax treaty between the United States and the country in which the beneficiary is a legal resident has been claimed.

2. Purposes of collecting/consequences of not collecting the information - To determine the required tax withholding, the Railroad Retirement Board (RRB) needs to know a nonresident's citizenship and legal residence status. Form RRB-1001, Nonresident Questionnaire, is used to obtain the needed information.

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

In certain individual cases, Forms TXL-26 and RRB-1001 are released when: (1) the returned form was not signed; (2) an item was incomplete or not legible; (3) the residence is outside the 50 United States and Washington, DC and we have not received a questionnaire; and (4) the form must be signed and completed by the annuitant.

The RRB proposes a minor change to address in the Paperwork Reduction Act Notice section to Form RRB-1001.

3. Planned use of improved information technology or technical/legal impediments to further burden reduction – Due to agency technology limitations, this information collection does not allow for electronic submission as described in the Government Paperwork Elimination Act (GPEA). However, we will reevaluate electronic signatures after the completion of our IT Modernization project.
4. Efforts to identify duplication - To our knowledge, no other agency uses a form similar to RRB-1001 and this collection does not duplicate any other RRB information collection.
5. Small business respondents - N.A.
6. Consequences of less frequent collection - N.A.

7. Special circumstances – None
8. Public comments/consultations outside the agency - In accordance with 5 CFR 1320.8(d), comments were invited from the public regarding the information collection. The notice to the public was published on page 30995 of July 11, 2025, Federal Register. No comments or requests for additional information were received. In addition, RRB staff consults with representatives of the Social Security Administration and Internal Revenue Service.
9. Payments or gifts to respondents – None
10. Confidentiality - Privacy Act Systems of Records, RRB-22, Railroad Retirement, Survivor and Pensioner Insurance Benefit System. In accordance with OMB Circular M-03-22, a Privacy Impact Assessment for this information collection was completed and can be found at <https://www.rrb.gov/sites/default/files/2017-06/PIA-BPO.pdf>.
11. Sensitive questions - N.A.
12. Estimate of respondent burden - The current estimated annual burden for this collection is unchanged as follows.

Current Burden

| Form Number | Annual Responses | Time (Minutes)^{1/} | Burden (Hours) |
|------------------------------|-------------------------|------------------------------------|-----------------------|
| RRB-1001 (Initial filing) | 300 | 30 | 250 |
| RRB-1001 (Tax renewal) | 1,000 | 30 | 400 |
| Total | 1,300 | | 650 |

^{1/}The RRB has been collecting the information on these forms since OMB approved the information collection. Based on a sampling done when the form was originally created, the office calculated the estimated time, which includes time for getting the needed data and reviewing the completed form.

13. Estimate of annual cost to respondents or record keepers - N.A.
14. Estimate of cost to Federal Government - N.A.
15. Explanation for changes in burden - N.A
16. Time schedule for data collection and publication - The results for this collection will not be published.
17. Request not to display OMB expiration date – The RRB started an extensive multi-year IT Modernization Initiative at the beginning of Fiscal Year 2019 to transform our operations into the 21st Century using multiple contractor services to improve mission performance, expand service capabilities, and strengthen cybersecurity and modernization is still in progress. The RRB hired a new CIO on November 4, 2024 who will be briefed on the

modernization initiative status and if requested, the RRB will provide OMB with any updates to the consolidated project timeline.

Given that the forms in this collection are seldom revised; the costs associated with redrafting, reprinting, and distributing forms to keep the appropriate OMB expiration date in place; and our desire to reevaluate after the completion of the modernization project, **the RRB requests the authority to not display the expiration date on the forms.**

18. Exceptions to Certification Statement - None