



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection: Comment Request for Deductibility,
Substantiation, and Disclosure of Certain Charitable
Contributions.

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its
continuing effort to reduce paperwork and respondent burden,
invites the general public and other Federal agencies to take
this opportunity to comment on proposed and/or continuing
information collections, as required by the Paperwork Reduction
Act of 1995. Currently, the IRS is soliciting comments
concerning Deductibility, Substantiation, and Disclosure of
Certain Charitable Contributions.

DATES: Written comments should be received on or before **[INSERT
DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**
to be assured of consideration.

ADDRESSES: Direct all written comments to Laurie E. Brimmer,
Internal Revenue Service, Room 6526, 1111 Constitution Avenue
N.W., Washington, DC 20224. Requests for additional information
or copies of the regulation should be directed to Martha R.
Brinson, Internal Revenue Service, Room 6526, 1111 Constitution
Avenue N.W., Washington, DC 20224, or through the Internet at
Martha.R.Brinson@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Deductibility, Substantiation, and Disclosure of Certain Charitable Contributions.

OMB Number: 1545-1464.

Regulation Project Number: TD 8690.

Abstract: This regulation provides guidance regarding the allowance of certain charitable contribution deductions, the substantiation requirements for charitable contributions of \$250 or more, and the disclosure requirements for quid pro quo contributions in excess of \$75. The regulations affect donee organizations described in Internal Revenue code section 170(c) and individuals and entities that make payments to these organizations.

Current Actions: There are no changes being made to the collection at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, business or other for-profit organizations, and not-for-profit institutions.

Estimated Number of Respondents: 1,750,000.

Estimated Time Per Respondent: 1 hour, 8 minutes.

Estimated Total Annual Burden Hours: 1,975,000.

The following paragraph applies to all of the collections of information covered by this notice.

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.

REQUEST FOR COMMENTS: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: April 13, 2017.

Laurie E. Brimmer
IRS Senior Tax Analyst.

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