



4830-01-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before [**INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER**] to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750

Pennsylvania Ave. NW., Suite 8100, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Spencer W. Clark by e-mailing PRA@treasury.gov, calling (202) 927-5331, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

1. *Title:* Export Exemption Certificate (Form 1363).

OMB Control Number: 1545-0685.

Type of Review: Extension without change of a currently approved collection.

Description: IRC section 4272(b)(2) exempts exported property from the excise tax on transportation of property. Regulation section 49.4271-1(d)(2) authorizes the filing of Form 1363 by the shipper to request exemption for a shipment, or a series of shipments. The form is filed with the carrier. It is used by IRS as proof of tax-exempt status of each shipment.

Form: 1363.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 100,000.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 100,000.

Estimated Time per Response: 4 hours 15 minutes.

Estimated Total Annual Burden Hours: 425,000.

2. *Title:* Employer-Designed Tip Reporting Program (EmTRAC) for the Food and Beverage Industry.

OMB Control Number: 1545-1716.

Type of Review: Extension without change of a currently approved collection.

Description: Information is required by the Internal Revenue Service in its compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 20.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 20.

Estimated Time per Response: 43 hours 30 minutes.

Estimated Total Annual Burden Hours: 870.

3. *Title:* IRS Taxpayer Burden Surveys.

OMB Control Number: 1545-2212.

Type of Review: Revision of a currently approved collection.

Description: Each year, individual taxpayers in the United States submit more than 140 million tax returns to the Internal Revenue Service (IRS). The IRS uses the information in these returns, recorded on roughly one hundred distinct forms and supporting schedules, to administer a tax system whose rules span thousands of pages. Managing such a complex and broad-based tax system is costly but represents only a fraction of the total burden of the tax system. Equally, if not more burdensome, is the time and out-of-pocket expenses that taxpayers spend in order to comply with tax laws and regulations.

Changes in tax regulations, tax administration, tax preparation methods, and taxpayer behavior continue to alter the amount and distribution of taxpayer burden. The purpose of these surveys is to gather data that will be used to update and expand the IRS Taxpayer Burden Model, a robust predictive model based on an improved burden estimation methodology. Information gathered by the surveys is not available in the administrative tax return data, so survey data are a critical input to the model. The survey data are not viewed discretely. Rather, because the data are used as inputs to the Taxpayer Burden Model, they provide an end-to-end, taxpayer facing view of

compliance burden. The related behavioral studies further inform IRS's understanding of taxpayer behavior, inform burden model design, and help IRS improve processes and identify opportunities to reduce taxpayer burden.

Form: None.

Affected Public: Businesses or other for-profits, Not-for-profit Institutions, Individuals and households.

Estimated Number of Respondents: 225,246.

Frequency of Response: Once.

Estimated Total Number of Annual Responses: 225,246.

Estimated Time per Response: 29 minutes.

Estimated Total Annual Burden Hours: 109,659.

(Authority: 44 U.S.C. 3501 et seq.)

Dated: February 21, 2020.

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2020-03863 Filed: 2/25/2020 8:45 am; Publication Date: 2/26/2020]