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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; U.S. Tax-Exempt Organization Return

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

ACTION: Notice of information Collection; request for comment.

SUMMARY: The Internal Revenue Service, 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. The IRS is soliciting comments concerning forms used by tax-exempt organizations.

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: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Melody Braswell by e-mailing PRA@treasury.gov, calling (202) 622-1035, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

These are forms used by tax-exempt organizations. These include Forms 990, 990-EZ, 990-N, 990-PF, 990-T, and related forms and schedules tax-exempt organizations attach to their returns. In addition, there are numerous Treasury Decisions and guidance documents that are covered by the burden estimate provided in this notice.

Taxpayer Compliance Burden

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 you need 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.

Proposed PRA Submission to OMB

Title: U.S. Tax-Exempt Organization Return.

OMB Number: 1545-0047.

Form Numbers: Forms 990, 990-EZ, 990-N, 990-PF, 990-T, 1023, 1023-EZ, 1024, 1024-A, 1028, 1120-POL, 4720, 5578, 5884-C, 5884-D, 6069, 6497, 7203, 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-R, 8038-T, 8038-TC, 8282, 8328, 8330, 8453-TE., 8453-X, 8718, 8868, 8870, 8871, 8872, 8879-TE, 8886-T, 8899 and all other related forms, schedules, and attachments.

Abstract: These forms and schedules are used to determine that tax-exempt organizations fulfill the operating conditions within the limitations of their tax exemption. The data is also used for general statistical purposes.

Current Actions: There have been changes in IRS guidance documents and regulations related to various forms approved under this approval package during the past year. There have been additions of forms included in this approval package. This approval package is being submitted for renewal purposes.

Type of Review: Revision of a currently approved collection.

Affected Public: Tax-exempt organizations.

Estimated Number of Responses: 1,698,500.

Estimated Average Time Per Respondent (Hours): 55.2.

Estimated Total Time (Hours): 75,500,000.

Estimated Total Monetized Time (\$): \$3,903,700,000.

Estimated Total Out-of-Pocket Costs (\$): \$1,978,400,000.

Estimated Total Monetized Burden (\$): \$5,882,100,000.

Note: Total Monetized Burden = Total Out-of-Pocket Costs + Total Monetized Time.

Fiscal Year 2024 Form 990 Series Taxpayer 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	351,100	251,000	130,100	233,200	733,100
Estimated 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

FY2024 Taxpayer Burden Form 990/990EZ/990PF by Total Positive Income			
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 \$100k	80	\$726	\$1,901
4. \$100k to \$1mil	89	\$1,473	\$4,148
5. > \$1mil	109	\$3,885	\$13,318

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

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

Melody Braswell,

Treasury PRA Clearance Officer.

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