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<https://federalregister.gov/d/2023-27645>, and on <https://govinfo.gov> : 4830-01-P]

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; U.S. Income Tax Return for Individual Taxpayers

**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 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 the burden associated with the U.S. Income Tax Return Forms for Individual Taxpayers.

**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](http://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](mailto:PRA@treasury.gov), calling (202) 622-1035, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### SUPPLEMENTARY INFORMATION:

##### Internal Revenue Service (IRS)

*Title:* U.S. Income Tax Return for Individual Taxpayers.

*OMB Number:* 1545-0074.

*Form Number:* Form 1040 and affiliated return forms.

*Abstract:* IRC sections 6011 & 6012 of the Internal Revenue Code require individuals to prepare and file income tax returns annually. These forms and related schedules are used by individuals to report their income subject to tax and compute their correct tax liability. This information collection request (ICR) covers the actual reporting burden associated with preparing and submitting the prescribed return forms, by individuals required to file Form 1040 and any of its affiliated forms as explained in the attached table.

*Current Actions:* There have also been changes in regulatory guidance related to various forms approved under this approval package during the past year. There have been additions and removals of forms included in this approval package. In filing season 2024, the Internal Revenue Service (IRS) will launch a pilot program for a free direct e-file tax return system (Direct File). This limited-scale pilot will allow the IRS to evaluate the costs, benefits, and operational challenges associated with providing such an optional service to taxpayers.

This approval package is being submitted for renewal purposes only.

*Type of Review:* Revision of a currently approved collection.

*Affected Public:* Individuals or Households, Farms.

*Estimated Number of Respondents:* 171,800,000.

*Estimated Time per Respondent (Hours):* 13.

*Estimated Total Annual Time (Hours):* 2,249,000,000.

*Estimated Total Annual Monetized Time (\$):* 46,342,000,000.

*Estimated Total Out-of-Pockets Costs (\$):* 45,365,000,000.

*Estimated Total Monetized Burden (\$):* 91,707,000,000.

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

**Estimated Average Taxpayer Burden for Individuals Filing a 1040 by Activity**

Primary Form Filed or Type of Taxpayer		Time Burden					Money Burden	
	Percent age of Returns	Average Time Burden (Hours)*					Average Cost (Dollars)	Total Monetized Burden (Dollars)
		Total Time	Record Keeping	Tax Planning	Form Completion and Submission	All Other		
All Taxpayers	100%	13	6	2	4	1	\$270	\$540

Type of Taxpayer									
Nonbusiness**	72%	9	3	1	3	1	\$150	\$310	
Business***	28%	24	12	4	6	2	\$560	\$1,120	

Note: Detail may not add to total due to rounding. Dollars rounded to the nearest \$10.  
 \*A "business" filer files one or more of the following with Form 1040: Schedule C, C-EZ, E, F, Form 2106, or 2106-EZ. A "nonbusiness" filer does not file any of these schedules or forms with Form 1040.  
 Source: RAAS:KDA (11-2-2023)

**Taxpayer Burden Statistics by Total Positive Income Quintile**

All Filers			
Total Positive Income Quintiles	Average Time (hours)	Average Out-of-Pocket Costs	Average Total Monetized Burden
0 to 20	7.8	\$80	\$146
20 to 40	10.9	\$128	\$242
40 to 60	11.6	\$165	\$327
60 to 80	13.1	\$232	\$480
80 to 100	22.7	\$726	\$1,497
Wage and Investment Filers			
Total Income Quintiles	Average Time (hours)	Average Out-of-Pocket Costs	Average Total Monetized Burden
0 to 20	6.9	\$71	\$129
20 to 40	9.3	\$112	\$212
40 to 60	9.0	\$139	\$277
60 to 80	9.1	\$185	\$384
80 to 100	10.8	\$322	\$737
Self Employed Filers			
Total Income Quintiles	Average Time (hours)	Average Out-of-Pocket Costs	Average Total Monetized Burden
0 to 20	11.9	\$125	\$225
20 to 40	18.5	\$204	\$379
40 to 60	21.0	\$258	\$507
60 to 80	22.0	\$338	\$697
80 to 100	33.1	\$1,077	\$2,155

Source RAAS:KDA (12-1-2023)

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

**Melody Braswell,**

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