



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities: Comment on IRS Taxpayer Burden Surveys

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of information collection; request for comments.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995, the IRS is inviting comments on the information collection request outlined in this notice.

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 Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue, Washington, DC 20224, or by email to pra.comments@irs.gov. Include “OMB Number: 1545-2212” in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, at (202) 317-6009.

SUPPLEMENTARY INFORMATION:

The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the impact and minimize the burden of its information collection requirements. 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, and viewable on relevant websites. For this reason, please do not include in your comments information of a confidential nature, such as sensitive personal information. 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.

Title: IRS Taxpayer Burden Surveys.

OMB Control Number: 1545-2212.

Abstract: The IRS Taxpayer Burden Surveys are designed to gather statistically representative data that allows the IRS to provide accurate estimates of taxpayer compliance burden. These surveys also help the IRS understand how and why taxpayer burden changes over time. An ongoing survey effort is necessary to inform the IRS of the impact of ever-changing tax law that leads to regularly-issued and updated IRS regulations as well as improvements and changes in tax-filing technology.

Changes in tax regulations, tax administration, tax preparation methods, and taxpayer behavior continue to alter the amount and distribution of taxpayer burden. Data from updated surveys will better reflect the current tax rules and regulations, the increased usage of tax preparation software, increased efficiency of such software, changes in tax preparation regulations, the increased use of electronic filing, the behavioral response of taxpayers to the tax system, the changing use of services, both IRS and external, and related information collection needs.

Current Actions: The Taxpayer Burden Surveys allow RAAS to update and validate the IRS Taxpayer Burden Model which is used to provide estimates for consolidated taxpayer segments, such as OMB numbers 1545-0074, 1545-0123, and 1545-0047. These surveys are being submitted for revision purposes.

Data Collection	Responses	Average Annual Burden Hours	Total Hours	Total Monetized Cost (\$) *
Individual Taxpayers	30,000	3,300	9,900	323,334
ITB-A (Individual Taxpayers – Amended Returns)	3,500	356	1,075	35,110
ITB-L (Individual Taxpayers – Late Filers)	7,000	717	1,505	70,219
Business Taxpayer Burden (BTBS & BTBL)	12,500	1,375	4,125	134,723
Tax-Exempt Organization (TEB)	12,000	1,200	3,600	117,576
TEB 990-N	900	88	265	8,655
Information Returns (IRBS)	10,000	1,100	3,300	107,778

Employer Reporting Burden (ERB)	3,750	413	1,238	40,417
Trust/Estate Income (TEIT-T & TEIT-E)	13,500	1,325	3,975	129,824
Excise Tax (EXT)	3,000	317	950	31,027
Estate Transfer Tax (ETT)	3,150	333	998	32,578
Gift Transfer Tax (GTT)	7,500	792	2,375	77,568
Retirement Plan Burden (RPB)	6,150	649	1,948	63,605
Individual Taxpayers, Enforcement (ITB-E)	5,000	550	1,650	53,889
Business Compliance (BCBS & BCBL)	8,875	976	2,929	95,653
Special Studies – Individual Taxpayers	37,500	4,125	12,375	404,168
Special Studies – Entities	37,500	4,125	12,375	404,168
Total		21,742	65,226	\$2,130,289*
*Based on May 2024 average wage rate from the Bureau of Labor and Statistics Occupational Employment Survey. Monetized value at 32.66 per hour.				

Type of Review: Revision of a currently approved collection.

Affected Public: Individual, Business or other for-profit organizations.

Estimated Total Number of Responses: 201,825

Estimated Time Per Respondent: 19 min.

Estimated Total Burden Hours: 65,226

Approved: January 28, 2026.

LaNita Van Dyke,
IRS Tax Analyst.

[FR Doc. 2026-01863 Filed: 1/29/2026 8:45 am; Publication Date: 1/30/2026]