



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Revenue Procedure 97-22 Recordkeeping Requirements

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 NW, Washington, DC 20224, or by email to
pra.comments@irs.gov. Include “OMB Control No. 1545-1533” in the subject line of the
message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information
or copies of this collection should be directed to Marcus W. McCrary, 470-769-2001.

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: Revenue Procedure 97-22, Guidance for books and records in electronic storage systems.

OMB Control Number: 1545-1533.

Regulation Project Number: Revenue Procedure 97-22.

Abstract: Revenue Procedure 97-22 provides guidance to taxpayers that maintain books and records by using an electronic storage system. The collection requirements within Section 4 of the Revenue Procedure 97-22 are required to ensure that records maintained in an electronic storage system will constitute records within the meaning of section 6001. Section 4 explains the system requirements for electronic storage; and requires taxpayers to maintain records about the system description, use, security, and controls for review upon request.

Current Actions: There is no change to the previously approved information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, business or other for-profit organizations, not-for-profit institutions, farms, Federal Government, and state, local or tribal governments.

Estimated Number of Respondents: 50,000.

Estimated Time Per Respondent: 20 hours, 1 minute.

Estimated Total Annual Burden Hours: 1,000,400.

Dated: March 2, 2026.

Marcus W. McCrary,

Tax Analyst.

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