

PAPERWORK REDUCTION ACT SUBMISSION

Please read the instructions before completing this form. For additional forms or assistance in completing this form, contact your agency's Paperwork Clearance Officer. Send two copies of this form, the collection instrument to be reviewed, the Supporting Statement, and any additional documentation to: Office of Information and Regulatory Affairs, Office of Management and Budget, Docket Library, Room 10102, 725 17th Street NW Washington, DC 20503.

<p>1. Agency/Subagency originating request Department of the Treasury Internal Revenue Service</p>	<p>2. OMB control number b. <u>None</u></p> <p>a. <u>1 5 4 5 — 0 0 8 9</u></p>
<p>3. Type of information collection (check one)</p> <p>a. <u> </u> New collection</p> <p>b. <input checked="" type="checkbox"/> Revision of a currently approved collection</p> <p>c. <u> </u> Extension of a currently approved collection</p> <p>d. <u> </u> Reinstatement, without change, of a previously approved collection for which approval has expired</p> <p>e. <u> </u> Reinstatement, with change, of a previously approved collection for which approval has expired</p> <p>f. <u> </u> Existing collection in use without an OMB control number</p> <p><i>For b-f, note item A2 of Supporting Statement instructions</i></p>	<p>4. Type of review requested (check one)</p> <p>a. <input checked="" type="checkbox"/> Regular</p> <p>b. <u> </u> Emergency - Approval requested by: <u>10</u> / <u>23</u> / <u>00</u></p> <p>c. <u> </u> Delegated</p> <p>5. Small entities Will this information collection have a significant economic impact on a substantial number of small entities? <u> </u> Yes <input checked="" type="checkbox"/> No</p> <p>6. Requested expiration date</p> <p>a. <input checked="" type="checkbox"/> Three years from approval date b. <u> </u> Other Specify: <u> </u> / <u> </u> / <u> </u></p>

7. Title **U.S. Nonresident Alien Income Tax Return**

8. Agency form number(s) (if applicable) **Form 1040NR**

9. Keywords **'alien, tax return'**

10. Abstract **Form 1040NR is used by nonresident alien individuals and foreign estates and trusts to report their income subject to tax and compute the correct tax liability. The information on the return is used to determine whether income, deductions, credits, payments, etc., are correctly figured. Affected public are nonresident alien individuals, estates, and trusts.**

<p>11. Affected public (Mark primary with "P" and all others that apply with "X")</p> <p>a. <u>P</u> Individuals or households d. <input checked="" type="checkbox"/> Farms</p> <p>b. <input checked="" type="checkbox"/> Business or other for-profit e. <u> </u> Federal Government</p> <p>c. <u> </u> Not-for-profit institutions f. <u> </u> State, Local or Tribal Government</p>	<p>12. Obligation to respond (Mark primary with "P" and all others that apply with "X")</p> <p>a. <u> </u> Voluntary</p> <p>b. <u> </u> Required to obtain or retain benefits</p> <p>c. <input checked="" type="checkbox"/> Mandatory</p>
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<p>13. Annual reporting and recordkeeping hour burden</p> <p>a. Number of respondents <u>271,000</u></p> <p>b. Total annual responses <u>357,210</u></p> <p>1. Percentage of these responses collected electronically <u>0</u> %</p> <p>c. Total annual hours requested <u>4,080,651</u></p> <p>d. Current OMB inventory <u>4,864,385</u></p> <p>e. Difference <u>+16,266</u></p> <p>f. Explanation of difference</p> <p>1. Program change <u>+16,266</u></p> <p>2. Adjustment <u> </u></p>	<p>14. Annual reporting and recordkeeping cost burden (in thousands of dollars)</p> <p>a. Total annualized capital/startup costs <u> </u></p> <p>b. Total annual costs (O&M) <u> </u></p> <p>c. Total annualized costs requested <u> </u></p> <p>d. Current OMB inventory <u> </u></p> <p>e. Difference <u> </u></p> <p>f. Explanation of difference</p> <p>1. Program change <u> </u></p> <p>2. Adjustment <u> </u></p>
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<p>15. Purpose of information collection (Mark primary with "P" and all others that apply with "X")</p> <p>a. <u> </u> Application for benefits e. <u> </u> Program planning or management</p> <p>b. <u> </u> Program evaluation f. <u> </u> Research</p> <p>c. <u> </u> General purpose statistics g. <input checked="" type="checkbox"/> Regulatory or compliance</p> <p>d. <u> </u> Audit</p>	<p>16. Frequency of recordkeeping or reporting (check all that apply)</p> <p>a. <input checked="" type="checkbox"/> Recordkeeping b. <u> </u> Third party disclosure</p> <p>c. <input checked="" type="checkbox"/> Reporting</p> <p>1. <u> </u> On occasion 2. <u> </u> Weekly 3. <u> </u> Monthly</p> <p>4. <u> </u> Quarterly 5. <u> </u> Semi-annually 6. <input checked="" type="checkbox"/> Annually</p> <p>7. <u> </u> Biennially 8. <u> </u> Other (describe) <u> </u></p>
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17. Statistical methods
 Does this information collection employ statistical methods?

 Yes ☒ No

18. Agency contact (person who can best answer questions regarding the content of this submission)

Name: Carol Savage

Phone: (202) 622-3945

8. **CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS**

Periodic meetings are held between IRS personnel and representatives of the American Bar Association, the National Society of Public Accountants, the American Institute of Certified Public Accountants, and other professional groups to discuss tax law and tax forms. During these meetings, there is an opportunity for those attending to make comments regarding Form 1040NR.

In response to the Federal Register notice dated June 14, 2000, we received no comments during the comment period regarding Form 1040NR.

9. **EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS**

Not applicable.

10. **ASSURANCE OF CONFIDENTIALITY OF RESPONSES**

Generally, tax returns and tax return information are confidential as required by 26 USC 6103.

11. **JUSTIFICATION OF SENSITIVE QUESTIONS**

Not applicable.

12. **ESTIMATED BURDEN OF INFORMATION COLLECTION**

The burden estimate is as follows:

	<u>Number of Responses</u>	<u>Time per Response</u>	<u>Total Hours</u>
Form 1040NR	271,000	14.91	4,040,610
Student Loan Worksheet (line 25)	50,000	.44	22,000
Personal Exemption Worksheet (line 37)	5,360	.34	1,823
Itemized Deduction Worksheet (line 17)	3,750	.35	1,313
Capital Gain Tax Worksheet (line 39)	<u>27,100</u>	.55	<u>14,905</u>
Total	357,210		4,080,651

Please continue to assign OMB Number 1545-0089 to the following regulations.

Reporting Regulations

1.861-2(b) & (d)
1.861-3(a) & (c)
1.871-10(d)(1)(11)
1.871-10(d)(2)(iii)
1.874-1
1.6011-1
1.6012-1 through 1.6012-5
1.6012-6
301.7701(b)-8

Regulations which impose no additional burden*

1.871-7 & 10(b) & (c)
1.874-1(a)
1.1441-3
1.1441-3(b)
1.6012-1(b)
1.6091-3

*We have reviewed these regulations and have determined that the reporting requirements contained in them are entirely reflected on Form 1040NR.

Estimates of the annualized cost to respondents for the hour burdens shown are not available at this time.

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

As suggested by OMB, our Federal Register notice dated June 14, 2000, requested public comments on estimates of cost burden that are not captured in the estimates of burden hours, i.e., estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information. However, we did not receive any response from taxpayers on this subject. As a result, estimates of the cost burdens are not available at this time.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

After consultation with various functions within the Service, we have determined that the cost of developing, printing, processing, and overhead for the form is \$149,178.