

Approval is needed by 10/31/94.

# Request for OMB Review

1545-0089

## Important

Read instructions before completing form. Do not use the same SF 83 to request both an Executive Order 12291 review and approval under the Paperwork Reduction Act.

Answer all questions in Part I. If this request is for review under E.O. 12291, complete Part II and sign the regulatory certification. If this request is for approval under the Paperwork Reduction Act and 5 CFR 1320, skip Part II, complete Part III and sign the paperwork certification.

Send three copies of this form, the material to be reviewed, and the paperwork—three copies of the supporting statement, to:

Office of Information and Regulatory Affairs  
Office of Management and Budget  
Attention: Docket Library, Room 3201  
Washington, DC 20503

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## PART I.—Complete This Part for All Requests.

1. Department/agency and Bureau/office originating request

Department of the Treasury  
Internal Revenue Service

2. Agency code

0089  
1 5 4 5

3. Name of person who can best answer questions regarding this request

Martha Brinson

Telephone number

( 202 ) 622-5200

4. Title of information collection or rulemaking

U.S. Nonresident Alien Income Tax Return

5. Legal authority for information collection or rule (cite United States Code, Public Law, or Executive Order)

26 USC 6011, 6012, 874, or

6. Affected public (check all that apply)

1 ☒ Individuals or households

3 ☒ Farms

5 ☐ Federal agencies or employees

2 ☐ State or local governments

4 ☒ Businesses or other for-profit

6 ☐ Non-profit institutions

7 ☒ Small businesses or organizations

## PART II.—Complete This Part Only if the Request is for OMB Review Under Executive Order 12291

7. Regulation Identifier Number (RIN)

\_\_\_\_\_, or, None assigned ☐

8. Type of submission (check one in each category)

### Classification

1 ☐ Major

2 ☐ Nonmajor

### Stage of development

1 ☐ Proposed or draft

2 ☐ Final or interim final, with prior proposal

3 ☐ Final or interim final, without prior proposal

### Type of review requested

1 ☐ Standard

2 ☐ Pending

3 ☐ Emergency

4 ☐ Statutory or judicial deadline

9. CFR section affected

\_\_\_\_ CFR

10. Does this regulation contain reporting or recordkeeping requirements that require OMB approval under the Paperwork Reduction Act and 5 CFR 1320?

☐ Yes ☐ No

11. If a major rule, is there a regulatory impact analysis attached?

1 ☐ Yes 2 ☐ No

If "No," did OMB waive the analysis?

3 ☐ Yes 4 ☐ No

## Certification for Regulatory Submissions

In submitting this request for OMB review, the authorized regulatory contact and the program official certify that the requirements of E.O. 12291 and any applicable policy directives have been complied with.

Signature of program official

Date

Signature of authorized regulatory contact

Date

12. (OMB use only)

**PART III.—Complete This Part Only if the Request is for Approval of a Collection of Information Under the Paperwork Reduction Act and 5 CFR 1320.**

13. Abstract—Describe needs, uses and affected public in 50 words or less **'Alien tax return'**

This form 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.

14. Type of information collection (check only one)

**Information collections not contained in rules**

- 1 ☒ Regular submission 2 ☐ Emergency submission (certification attached)

**Information collections contained in rules**

- 3 ☐ Existing regulation (no change proposed) 6 Final or interim final without prior NPRM 7. Enter date of expected or actual Federal Register publication at this stage of rulemaking (month, day, year):  
4 ☐ Notice of proposed rulemaking (NPRM) A ☐ Regular submission  
5 ☐ Final, NPRM was previously published B ☐ Emergency submission (certification attached)

15. Type of review requested (check only one)

- 1 ☐ New collection 4 ☐ Reinstatement of a previously approved collection for which approval has expired  
2 ☒ Revision of a currently approved collection 5 ☐ Existing collection in use without an OMB control number  
3 ☐ Extension of the expiration date of a currently approved collection without any change in the substance or in the method of collection

16. Agency report form number(s) (include standard/optional form number(s))

Form 1040NR

17. Annual reporting or disclosure burden

- |  |           |
|--|-----------|
| 1 Number of respondents                        | 271,000   |
| 2 Number of responses per respondent           | *         |
| 3 Total annual responses (line 1 times line 2) | 307,535   |
| 4 Hours per response                           | *         |
| 5 Total hours (line 3 times line 4)            | 1,807,722 |

18. Annual recordkeeping burden

- |   |           |
|---|-----------|
| 1 Number of recordkeepers                         | 271,000   |
| 2 Annual hours per recordkeeper                   | *         |
| 3 Total recordkeeping hours (line 1 times line 2) | 1,778,031 |
| 4 Recordkeeping retention period                  | 3 years   |

19. Total annual burden

- |  |           |
|--|-----------|
| 1 Requested (line 17-5 plus line 18-3) | 3,585,753 |
| 2 In current OMB inventory             | 3,615,606 |
| 3 Difference (line 1 less line 2)      | -29,853   |
| <b>Explanation of difference</b>       |           |
| 4 Program change                       | -29,853   |
| 5 Adjustment                           |           |

20. Current (most recent) OMB control number or comment number

1545-0089

21. Requested expiration date

10-31-97

22. Purpose of information collection (check as many as apply)

- 1 ☐ Application for benefits  
2 ☐ Program evaluation  
3 ☐ General purpose statistics  
4 ☒ Regulatory or compliance  
5 ☐ Program planning or management  
6 ☐ Research  
7 ☐ Audit

23. Frequency of recordkeeping or reporting (check all that apply)

- 1 ☒ Recordkeeping

**Reporting**

- 2 ☐ On occasion  
3 ☐ Weekly  
4 ☐ Monthly  
5 ☐ Quarterly  
6 ☐ Semi-annually  
7 ☒ Annually  
8 ☐ Biennially  
9 ☐ Other (describe):

24. Respondents' obligation to comply (check the strongest obligation that applies)

- 1 ☐ Voluntary  
2 ☐ Required to obtain or retain a benefit  
3 ☒ Mandatory

25. Are the respondents primarily educational agencies or institutions or is the primary purpose of the collection related to Federal education programs? ☐ Yes ☒ No

26. Does the agency use sampling to select respondents or does the agency recommend or prescribe the use of sampling or statistical analysis by respondents? ☐ Yes ☒ No

27. Regulatory authority for the information collection ☒

26 CFR 1.874-1 & 1.6011-1 ; or FR 1.6012-1 - 1.6012-5 ; or, Other (specify):

**Paperwork Certification**

In submitting this request for OMB approval, the agency head, the senior official or an authorized representative, certifies that the requirements of 5 CFR 1320, the Privacy Act, statistical standards or directives, and any other applicable information policy directives have been complied with.

Signature of program official

Garrick R. Shear

IRS Reports Clearance Officer

Signature of agency head, the senior official or an authorized representative

Departmental Reports  
Management Officer

Date

SEP - 1 1994

Date

SEP 02 1994

Please continue to assign OMB number 1545-0089 to these previously approved regulations.

Reporting Regulations

1.861-2(b) & (d)  
1.861-3(a) & (c)  
1.871-10(d)(1)(ii)  
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)  
1.4441-3  
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 the Form 1040NR.

**14. Reasons for Change in Burden**

**a. Form 1040NR**

(i) Lines 14 and 15 of the 1993 form have been combined to conform to Form 1040. Capital gains distributions previously reported on line 15 when Schedule D was not required will now be reported on line 14. "CGD" will be written on the dotted line to the left of line 14 to indicate Schedule D is not required.

(ii) Line 25.-This new line was added for 1994 moving expenses. The Revenue Reconciliation Act of 1993 changed moving expenses to an above-the-line deduction for expenses incurred after 1993. This results in an increase in burden since one line is being added.

(iii) Line 37.-This line was revised to reflect that the maximum capital gains rate tax computation is now done on the Capital Gain Tax Worksheet, which was moved to the line 37 instructions from the Schedule D instructions. This will now allow taxpayers to use this lower tax computation without having to file Schedule D when they only have capital gains distributions.