Standard Form **83** (Rev. September 1983)

# 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 partial that the paperwork—three copies of the supporting statement, to:

Office of Information and Regulate Margins

Office of Information and Regulate Mark Office of Management and Budge Attention: Docket Library, Room 3201 Washington, DC 20503

EP 7 1994

<del>OIRA DOCKET LIBRAR</del> PART I.—Complete This Part for All Requests. 1. Department/agency and Bureau/office originating request 2. Agency code Department of the Treasury Internal Revenue Service 3. Name of person who can best answer questions regarding this request Telephone number Martha Brinson ( 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) \_usc <u>6011,6012</u>,874 6. Affected public (check all that apply) Federal agencies or employees 3 X Farms 6 Non-profit institutions 1 X Individuals or households 4 X Businesses or other for-profit 7 K Small businesses or organizations 2 State or local governments 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 🔙 Type of review requested 8. Type of submission (check one in each category) Stage of development Classification 1 Standard 1 Proposed or draft 2 Pending 1 Major 2 Final or interim final, with prior proposal 3 L Emergency 2 Nonmajor 3 Final or interim final, without prior proposal 4 Statutory or judicial deadline 9. CFR section affected 10. Does this regulation contain reporting or recordkeeping requirements that require OMB approval under the Paperwork Reduction Act and 5 CFR 1320? 11. If a major rule, is there a regulatory impact analysis attached? If"No," did OMB waive the analysis? **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. Assisted—besche needs, uses and affected public in 50 words or less. "All ten 1 EXX return"  This form is used by nonresident all ten 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, estates, and trusts.  14. Type of information colection (check only one) Information collections not contained in rules  1   Single publication and contained in rules  1   Single publication soft contained in rules  1   Single publication soft contained in rules  3   Listing regulation (no change proposed)  5   Interest on the proposed viewning (RPN)   Single publication at the state of the the s						
13. Astoric—Describe needs, uses and affected public in 50 words or resp. "Allen Eax 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, eductions, credits, payments, etc., are correctly figured. Affected public are nonresident alien individuals, estates, and process.  14. Type information confections not contained in rules  15. Type all information confections contained in rules  16. Type all information confections are contained in rules  18. Type all information confections are contained in rules  19. Type of revew requested (check only one)  11. Type of revew requested (check only one)  11. Type of revew requested (check only one)  12. Type of revew requested (check only one)  13. Type of revew requested (check only one)  14. Type of the contained in rules and the contained in rules  15. Type of revew requested (check only one)  16. Agency leads to a currently approved coffection  3. Extension of the expraison date of a currently approved coffection  3. Extension of the expraison date of a currently approved coffection  4. Reputation for the protein of a currently approved coffection  5. Extension coffection in use without an OMB control number  16. Agency leads from number(s) (include standard optional from number(s))  17. Annual reporting of acclosure burden  18. Annual recorribe grown in the contained on the contained on the content of a currently approved coffection  19. Type of recorribe grown in the contained on the cont	PART III.—Complete This Part Only if the Req of Information Under the Paperwoi	uest is for Approva k Reduction Act a	al of a Col nd 5 CFR	llection : 1320.		
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.  1 Type of information collections (not contained in rules   2   Emergency submission (certification attacher)   2   Emergency submission (certification attacher)   3   Estates (check only one)   4   Mote of proposed rulemaking (NPRM)   5   Final or intern time without prior NPRM   7. Enter date of expected or actual Federal Register publication at the stage of rulemaking (MPRM)   5   Final NPRM was prevoally published   8   Emergency submission (certification attacher)   7. Enter date of expected or actual Federal Register publication at the stage of rulemaking (MPRM)   5   Final NPRM was prevoally published   8   Emergency submission (certification attacher)   7. Enter date of expected or actual Federal Register publication at the stage of rulemaking (MPRM)   5   Final NPRM was prevoally published   7. Enter date of expected or actual Federal Register publication at the stage of rulemaking (MPRM)   5   Final NPRM was prevoally published   7. Enter date of expected or actual Federal Register publication at the stage of rulemaking (MPRM)   5   Final NPRM was prevoally published   7. Enter date of expected or actual Federal Register publication at the stage of rulemaking (MPRM)   7. Enter date of expected or actual Federal Register publication at the stage of rulemaking (MPRM)   7. Enter date of expected or actual Federal Register publication at the stage of rulemaking (MPRM)   7. Enter date of expected or actual Federal Register publication at the stage of rulemaking (MPRM)   7. Enter date of expected or actual Federal Register publication at the stage of rulemaking (MPRM)   7. Enter date of expected or actual Federal Register publication at the stage of rulem				·····		
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24. Respondents' obligation to comply (check the strongest obligation that applies 1545–0089  21. Requested expiration date  10–31–97  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?  27. Regulatory authority for the information collection or prescribe the use of sampling or statistical analysis where the collection related to Federal education programs? Yes No. 26. CFR 1.874–1 & 1.6011–1 or FR or, Other (specify):  1.6012–1 - 1.6012–5  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.  Date	•	00.050	· -	•		
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Flease continue to assign OMB number 1545-0089 to these previously approved regulations.

## Reporting Regulations

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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
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# Regulations which impose no additional burden\*

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1.871-7 & 10(b) & (c)
1.874-1(a)
1.4441-3
1.1441-3(b)
1.6012-1(b)
1.6091-3
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\*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.