

# Request for OMB Review

### 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 for 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

JUN 26 1986

### 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

1 5 4 5 - 0074

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

Yolanda Texidor

Telephone number

(202) 566-6150

4. Title of information collection or rulemaking

U.S. Individual Income Tax Return

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

26 USC 6011 & 6012 or see footnote No. 1 on Supporting Statement

6. Affected public (check all that apply)

1  Individuals or households

2  State or local governments

3  Farms

4  Businesses or other for-profit

5  Federal agencies or employees

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?  Yes  No

If "No," did OMB waive the analysis?  Yes  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 'Personal Income Taxes, Tax Returns'**  
 This form is used by individuals to report their income tax and compute their correct tax liability. The data is used to verify that the items reported on the form are correct and are also for general statistical use.

**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

4  Notice of proposed rulemaking (NPRM)

A  Regular submission

5  Final, NPRM was previously published

B  Emergency submission (certification attached)

7. Enter date of expected or actual Federal Register publication at this stage of rulemaking (month, day, year): \_\_\_\_\_

**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

3  Extension of the expiration date of a currently approved collection without any change in the substance or in the method of collection

5  Existing collection in use without an OMB control number

**16. Agency report form number(s) (include standard/optional form number(s))**  
 Form 1040 and related Schedules A, B, C, D, E, F, G, R, SE, & W.

**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

**17. Annual reporting or disclosure burden**

1 Number of respondents	66,827,810
2 Number of responses per respondent	*
3 Total annual responses (line 1 times line 2)	203,064,295
4 Hours per response	*
5 Total hours (line 3 times line 4)	287,453,795

**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): \_\_\_\_\_

**18. Annual recordkeeping burden**

1 Number of recordkeepers	*
2 Annual hours per recordkeeper	*
3 Total recordkeeping hours (line 1 times line 2)	3,586,319
4 Recordkeeping retention period	* years

**19. Total annual burden**

1 Requested (line 17-5 plus line 18-3)	291,040,114
2 In current OMB inventory	268,735,198
3 Difference (line 1 less line 2)	22,304,916
Explanation of difference	
4 Program change	-762,100
5 Adjustment	23,067,016

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

1  Voluntary

2  Required to obtain or retain a benefit

3  Mandatory

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

1545-0074

**21. Requested expiration date**

8/30/89

**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 1.6011-1; 1.6012-1 ; or \_\_\_\_\_ FR \_\_\_\_\_ ; or, Other (specify): \_\_\_\_\_  
 thru 1.6012-1(a)(8)

**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

G. Shear

Date JUN 18 1986

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

Douglas Colley  
 Dept L Clearance Officer

Date 6/23/86

Recordkeeping

Regulation	Number of Recordkeepers	Annual Hours per Recordkeeper	Total Hours	Retention Period
L.167(k)-3(b)	100,000	0.083	8,300	3
L.170A-1(a)(2)(iii)				
&				
L.170-1(a)(3)(iii)	904,564	0.25	226,141	3
L.170A-2(a)(4)	72,500	0.083	6,018	3
L.213-1(h)	8,000,000	0.25	2,000,000	3
L.302-4(b)	79,056	0.25	19,764	3
L.307-2	40,000	0.10	4,000	3
L.1012-1	19,000,000	0.0167	317,300	5
L.1081-11(h)	41,500	0.10	4,150	30
L.1101-4	1,000	0.25	250	60
L.1132-3(f)	2,500,000	0.1	250,000	15
L.1248-7(b)(4)(d)	10,000	1.0	10,000	3
L.6060-1	400,000	0.25	100,000	3
L.6107-1	50,000	12.00	600,000	3
301.6905-1(a)	12,500	0.20	2,500	3
<del>301.7215-2(a)</del>	<del>50,000</del>	<del>0.083</del>	<del>4,150</del>	<del>3</del>
L.1041-II()	2,500	0.1224	306	3
L.1041-II()	200	0.5	100	3
L.1254-1(b)(3)	200,000	0.1557	33,340	3
TOTAL			3,586,319	

Reporting

Regulation	Number of Respondents	Number of Respondents	Total Annual Responses	Hours per Response	Total Hours
L.61-15	150	1	150	0.3	45
L.83-2(b), (c), & (e)	100	1	100	0.3	30
L.83-5(b)	300	1	300	0.4	120
L.72-4	280	1	280	0.5	140
L.79-2	200	1	200	0.25	50
L.79-3	50	1	50	0.5	25
L.152-4	100,000	1	100,000	0.45	45,000
L.167(k)-4(a)	100,000	1	100,000	2.0	200,000
L.170-2(a)7	100,000	1	100,000	0.40	40,000
L.170A-2(a)(4)	72,500	1	72,500	0.417	30,233
L.170A-8(d)(2)(c)(iii)	60,000	1	60,000	0.25	15,000
L.170A-9(g)	236,280	1	236,280	0.25	81,570
L.180-2-11	300	1	300	0.5	150
L.180-2	1,300	1	1,300	0.5	650
L.182-6	1,200	1	1,200	0.5	600
L.265-1	400,000	1	400,000	0.5	200,000
L.307-2	40,000	1	40,000	0.25	10,000
L.331-1(a)	374,850	1	374,850	0.25	93,713
L.351-3(a)-(c)	68,711	1	68,711	0.5	34,356
L.442-1(e)	12,702	1	12,702	0.25	3,176
L.451-5(d)(e)	100,000	1	100,000	1.0	100,000
L.451-6(a) & (b)1	15,281	1	15,281	0.5	7,641
L.451-7(g) & (h)	1,000	1	1,000	0.25	250
L.454-1(a)	2,268,872	1	2,268,872	0.25	567,218
TOTAL					1,422,378

Reporting

Regulation	Number of Respondents	Number of Responses	Total Annual Responses	Hours per Response	Total Hours
1.461-1(c)(3)(ii)	25,000	1	25,000	0.25	6,250
1.551-4	7,500	1	7,500	0.25	1,875
1.642(c)-6	2,950	1	2,950	0.5	1,475
1.736-1(b)	100,000	1	100,000	0.25	25,000
1.743-1(b)(3)	100,000	1	100,000	0.25	25,000
1.751-1(a)(3)	100,000	1	100,000	0.25	25,000
1.852-7	725	1	725	1.0	725
1.852-9(c)(1)	29,000	1	29,000	0.05	1,450
1.857-9	100	1	100	0.5	50
1.1081-11(a), (c), (f), & (h)	41,500	1	41,500	0.25	10,375
1.1101-4	1,000	1	1,000	0.25	250
1.1248-7	10,000	1	10,000	2.0	20,000
1.6013-6(a)	27,729	1	27,729	0.25	6,932
1.6109-1(a)	50,000	700	35,000,000	0.03	1,050,000
5c.0	3,500	1	3,500	0.5	1,750
7.0	150,000	1	150,000	1.0	150,000
16A.126-2(b)	10,000	1	10,000	0.1	1,000
18.1-7	20,000	1	20,000	0.25	5,000
31.6011(a)-7(b)	300	1	300	0.2	60
301.6316-4(b)	1,500	1	1,500	0.3	450
301.6316-5(d)	1,500	1	1,500	0.15	225
301.6316-6(a)	600	1	600	0.25	150
301.6501(b) & (c)	2,500	1	2,500	0.3	750
1.1041-1 + (c)	500			.5	250
1.1041-1 + (g)	2500			.3776	944
1.1041-1 + (b)	500			.5	250
1.71-1 + (b)	5000			.5	2500
1.215-1 (t)	56000			.25	14000
1.254-1 (b)	200000			.0333	6669
					<u>290675</u>

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We are asking for continual approval for these regulations that are associated with Form 1040. There is no additional burden requirement on

- 1.31-2(a)
- 1.37-1(c)
- 1.37-3(b)
- 1.41-4(b) & (c)
- 1.43-2(b)
- 1.44A-3(a)
- 1.72-17(e)
- 1.151-1(d)
- 1.190-3(a) & (c)
- 1.213-1(d)
- 1.466-1
- 1.642(c)-5(b)
- 1.931-1(b)
- 1.935-1
- 1.1211-1
- 1.1212-1
- 1.1251-2(d)
- 1.13-4-1, 2, 3, 4, 5
- 1.1311(a)-1
- 1.1383-1
- 1.1385-1
- 1.14-2(a)-2, 5, 11, 15, & 16
- 1.1402(f)-1
- 1.6012-1(a)
- 1.6013-1(a)
- 1.6013-1(b)
- 1.6013-1(d)
- 1.6017-1(a), (b), & (c)
- 1.6151-1(a)
- 1.6695-1
- 31.6011(a)-1(d)
- 1.612-4(d)
- 1.702-1
- 1.706-1(c)(3)(ii)
- 1.6013-7(a) & (b)
- 1.152-4(t)
- 1.72-17A(c)
- 1.1211-1
- 1.1212-1
- 31.6011(a)-1(d)
- 1.612-4(d)
- 1.6013-7(a)(b)
- 1.167(k)-4(b)
- 1.1304-3
- 1.1304-5
- 1.1383-1(b)