

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.

1. Agency/Subagency originating request Department of the Treasury Internal Revenue Service		2. OMB control number a. <u>1 5 4 5 - 0 0 7 4</u> b. <input type="checkbox"/> None -----	
3. Type of information collection (check one) a. <input type="checkbox"/> New collection b. <input checked="" type="checkbox"/> Revision of a currently approved collection c. <input type="checkbox"/> Extension of a currently approved collection d. <input type="checkbox"/> Reinstatement, without change, of a previously approved collection for which approval has expired e. <input type="checkbox"/> Reinstatement, with change, of a previously approved collection for which approval has expired f. <input type="checkbox"/> Existing collection in use without an OMB control number <i>For b-f, note Item A2 of Supporting Statement instructions</i>		4. Type of review requested (check one) a. <input checked="" type="checkbox"/> Regular b. <input type="checkbox"/> Emergency - Approval requested by: <u>09</u> / <u>27</u> / <u>96</u> c. <input type="checkbox"/> Delegated	
		5. Small entities Will this information collection have a significant economic impact on a substantial number of small entities? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		6. Requested expiration date a. <input checked="" type="checkbox"/> Three years from approval date b. <input type="checkbox"/> Other Specify: _____ / _____	
7. Title U.S. Individual Income Tax Return			
8. Agency form number(s) (if applicable) Form 1040 and Schedules A, B, C, C-EZ, D, E, EIC, F, H, R, and SE			
9. Keywords 'Personal Income Taxes, Tax Return'			
10. Abstract These forms are used by individuals to report their income tax liability. The data is used to verify that the items reported on the forms are correct, and also for general statistical use.			
11. Affected public (Mark primary with "P" and all others that apply with "X") a. <input checked="" type="checkbox"/> Individuals or households b. <input type="checkbox"/> Business or other for-profit c. <input type="checkbox"/> Not-for-profit institutions d. <input type="checkbox"/> Farms e. <input type="checkbox"/> Federal Government f. <input type="checkbox"/> State, Local or Tribal Government		12. Obligation to respond (Mark primary with "P" and all others that apply with "X") a. <input type="checkbox"/> Voluntary b. <input type="checkbox"/> Required to obtain or retain benefits c. <input checked="" type="checkbox"/> Mandatory	
13. Annual reporting and recordkeeping hour burden a. Number of respondents <u>69,269,664</u> b. Total annual responses <u>247,164,408</u> 1. Percentage of these responses collected electronically <u>6</u> % c. Total annual hours requested <u>1,141,694,310</u> d. Current OMB inventory <u>1,128,204,754</u> e. Difference <u>+13,489,556</u> f. Explanation of difference 1. Program change 2. Adjustment <u>-58,088,376</u> <u>+71,577,932</u>		14. Annual reporting and recordkeeping cost burden (in thousands of dollars) a. Total annualized capital/startup costs _____ b. Total annual costs (O&M) _____ c. Total annualized cost requested _____ d. Current OMB inventory _____ e. Difference _____ f. Explanation of difference 1. Program change _____ 2. Adjustment _____	
15. Purpose of information collection (Mark primary with "P" and all others that apply with "X") a. <input type="checkbox"/> Application for benefits b. <input type="checkbox"/> Program evaluation c. <input type="checkbox"/> General purpose statistics d. <input type="checkbox"/> Audit e. <input type="checkbox"/> Program planning or management f. <input type="checkbox"/> Research g. <input checked="" type="checkbox"/> Regulatory or compliance		16. Frequency of recordkeeping or reporting (check all that apply) a. <input checked="" type="checkbox"/> Recordkeeping b. <input type="checkbox"/> Third party disclosure c. <input checked="" type="checkbox"/> Reporting 1. <input type="checkbox"/> On occasion 2. <input type="checkbox"/> Weekly 3. <input type="checkbox"/> Monthly 4. <input type="checkbox"/> Quarterly 5. <input type="checkbox"/> Semi-annually 6. <input checked="" type="checkbox"/> Annually 7. <input type="checkbox"/> Biennially 8. <input type="checkbox"/> Other (describe) _____	
17. Statistical methods Does this information collection employ statistical methods? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		18. Agency contact (person who can best answer questions regarding the content of this submission) Name: <u>Martha Brinson</u> Phone: <u>(202) 622-5200</u>	

19. Certification for Paperwork Reduction Act Submissions

On behalf of this Federal agency, I certify that the collection of information encompassed by this request complies with 5 CFR 1320.9.

NOTE: The text of 5 CFR 1320.9, and the related provisions of 5 CFR 1320.8 (b) (3), appear at the end of the instructions. *The certification is to be made with reference to those regulatory provisions as set forth in the instructions.*

The following is a summary of the topics, regarding the proposed collection of information, that the certification covers:

- (a) It is necessary for the proper performance of agency functions;
- (b) It avoids unnecessary duplication;
- (c) It reduces burden on small entities;
- (d) It uses plain, coherent, and unambiguous terminology that is understandable to respondents;
- (e) Its implementation will be consistent and compatible with current reporting and recordkeeping practices;
- (f) It indicates the retention periods for recordkeeping requirements;
- (g) It informs respondents of the information called for under 5 CFR 1320.8 (b) (3):
 - (i) Why the information is being collected;
 - (ii) Use of information;
 - (iii) Burden estimate;
 - (iv) Nature of response (voluntary, required for a benefit, or mandatory);
 - (v) Nature and extent of confidentiality; and
 - (vi) Need to display currently valid OMB control number;
- (h) It was developed by an office that has planned and allocated resources for the efficient and effective management and use of the information to be collected (see note in Item 19 of the instructions);
- (i) It uses effective and efficient statistical survey methodology; and
- (j) It makes appropriate use of information technology.

If you are unable to certify compliance with any of these provisions, identify the item below and explain the reason in Item 18 of the Supporting Statement.

Signature of Program Official <i>G. Shear</i> Garrick R. Shear, IRS Reports Clearance Officer	Date 8/15/96
Signature of Senior Official or designee <i>Joris K. Hallard</i> Departmental Reports Management Officer	Date AUG 16 1996

Supporting Statement for Form 1040

12. **Burden Estimation** (continued). We are asking for continued approval of these regulations that are associated with Form 1040. Please continue to assign OMB number 1545-0074 to these regulations:

1.23-5
1.31.2
1.37-2 and 3
1.41-4
1.41-4A
1.43-2
1.44A-3
1.52-4
1.61-15
1.63-1
1.64(c)6
1.71-1
1.72
1.79-2 and 3
1.83-2 thru 5
1.105
1.151-1
1.152-4 and 4T
1.162-24
1.163-10T
1.166-10
1.170
1.170A
1.172
1.180-2
1.182-6
1.190-3
1.213-1
1.215-1
1.254-1
1.265-1
1.274-5T and 6T
1.280A-3
1.280F-3T
1.302-4
1.307-2
1.333-1
1.351-3
1.383-1
1.442-1
1.446-1
1.451-5 thru 7
1.454-1
1.461-1
1.466-1
1.551-4
1.612-4
1.642(c)-5 and 6

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1.702-1
1.706-1
1.736-1
1.743-1
1.751-1
1.852-7 and 9
1.931-1
1.935-1
1.1012-1
1.1041-1T
1.1081-11
1.1101-4
1.1211-1
1.1212-1
1.1231-2
1.1232-3
1.1248-7
1.1251-2
1.1254-1 and 3
1.1304-1 thru 5
1.1311(a)-1
1.1383-1
1.1385-1
1.1402(a)-2,5,11,15,
1 6 1.1402(c)-2
1.1402(e)-(2)-1
1.1402(f)-1
1.6001-1
1.6060-1
1.6072-1
1.6107-1
1.6109-1 and 2
1.6011-1
1.6012-1
1.6013-1, 6, 7
1.6017-1
1.6060-1
1.6072-1
1.6107-1
1.6109-1
1.6151-1
1.6695-1
1.6696-1
1.9100-1
5c.0
7.0
16A.126-2
18.1-7
31.6011(a)-1 and 7
301.6110-3 and 5
301.6316-4 thru 6

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301.6361-1 and 3
301.6501
301.6501(d)
301.6905-1
301.7216-2

The following are citations to 26 U.S.C.:

61
72
79
83
126
162(h)
170
172(b), (c), (h)
180
182
265
301
307
317
318
331
332
351
403
454
518(c)(18) 551
613(g)
642(c)
735
736
852
857
1012
1034(i)
1037
1081
1101
1232A
6011
6012
6061
6107
7216