

SUPPLEMENTARY INFORMATION:

Title: Coronavirus Capital Projects Fund.

OMB Control Number: 1505–0277.

Type of Review: Revision of a currently approved collection.

Description: Section 604 of the Social Security Act (the “Act”), as added by section 9901 of the American Rescue Plan Act of 2021, Public Law 117–2 (Mar. 11, 2021) authorized the Coronavirus Capital Projects Fund (“CPF”). The CPF provides \$10 billion in funding for the Department of the Treasury (“Treasury”) to provide grant payments to States (defined to include the District of Columbia and Puerto Rico), seven territories and freely associated states (including the United States Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, the Republic of the Marshall Islands, the Federated States of Micronesia, and the Republic of Palau), and Tribal governments to carry out critical capital projects directly enabling work, education, and health monitoring, including remote options, in response to the public health emergency with respect to the Coronavirus Disease (“COVID–19”).

Section 604(b) of the Act prescribes that the \$10 billion be allocated to eligible grant recipients according to a formula provided in the statute. Treasury has used this formula to calculate the CPF grant fund allocations for each eligible recipient and has posted these allocations on its website. In general, each State (including the District of Columbia and Puerto Rico) will receive between approximately \$107 million and \$500 million, each of the seven named territories and freely associated states will receive approximately \$14 million, and each Tribal government will receive approximately \$167,000.

Treasury has separately received approval under OMB #1505–0274 for information collections related to applying for CPF grant awards (“Applications”) and for specifying the use of funds (“Grant Plans”).

For non-Tribal entities, the current information collection is used to solicit information related to quarterly project and expenditure reports and annual performance reports. Both information collections are described generally in the Compliance and Reporting Guidance for States, Territories, and Freely Associated States, which provides these recipients information needed to fulfill their reporting requirements and compliance obligations.

For Tribal entities, the current information collection will be used to solicit information for annual reports.

The information collection is described generally in the Compliance and Reporting Guidance for Tribal Entities, which provides Tribal entities with information needed to fulfill their reporting requirements and compliance obligations.

Form: None.

Affected Public: State, Territorial, Tribal and Freely Associated States Governments.

Estimated Number of Respondents: 609.

Frequency of Response: Quarterly, Annually.

Estimated Total Number of Annual Responses: 845.

Estimated Time per Response: Varies from 20 to 80 hours per year depending on type of respondent and report.

Estimated Total Annual Burden Hours: 30,352.

(Authority: 44 U.S.C. 3501 et seq.)

Spencer W. Clark,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; U.S. Tax-Exempt Organization Return

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice of information collection; request for comment.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning forms used by tax-exempt organizations.

DATES: Comments should be received on or before January 16, 2024 to be assured of consideration.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting “Currently under 30-day Review—Open for Public Comments” or by using the search function.

FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained from Melody Braswell by

emailing PRA@treasury.gov, calling (202) 622–1035, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:**Internal Revenue Service (IRS)**

These are forms used by tax-exempt organizations. These include Forms 990, 990–EZ, 990–N, 990–PF, 990–T, and related forms and schedules tax-exempt organizations attach to their returns. In addition, there are numerous Treasury Decisions and guidance documents that are covered by the burden estimate provided in this notice.

Taxpayer Compliance Burden

Tax compliance burden is defined as the time and money taxpayers spend to comply with their tax filing responsibilities. Time-related activities include recordkeeping, tax planning, gathering tax materials, learning about the law and what you need to do, and completing and submitting the return. Out-of-pocket costs include expenses such as purchasing tax software, paying a third-party preparer, and printing and postage. Tax compliance burden does not include a taxpayer’s tax liability, economic inefficiencies caused by sub-optimal choices related to tax deductions or credits, or psychological costs.

Proposed PRA Submission to OMB

Title: U.S. Tax-Exempt Organization Return.

OMB Number: 1545–0047.

Form Numbers: Forms 990, 990–EZ, 990–N, 990–PF, 990–T, 1023, 1023–EZ, 1024, 1024–A, 1028, 1120–POL, 4720, 5578, 5884–C, 5884–D, 6069, 6497, 7203, 8038, 8038–B, 8038–CP, 8038–G, 8038–GC, 8038–R, 8038–T, 8038–TC, 8282, 8328, 8330, 8453–TE., 8453–X, 8718, 8868, 8870, 8871, 8872, 8879–TE, 8886–T, 8899 and all other related forms, schedules, and attachments.

Abstract: These forms and schedules are used to determine that tax-exempt organizations fulfill the operating conditions within the limitations of their tax exemption. The data is also used for general statistical purposes.

Current Actions: There have been changes in IRS guidance documents and regulations related to various forms approved under this approval package during the past year. There have been additions of forms included in this approval package. This approval package is being submitted for renewal purposes.

Type of Review: Revision of a currently approved collection.

Affected Public: Tax-exempt organizations.

<i>Estimated Number of Responses:</i> 1,698,500.	<i>Estimated Total Monetized Time (\$):</i> \$3,903,700,000.	Total Monetized Burden = Total Out-of-Pocket Costs + Total Monetized Time.
<i>Estimated Average Time per Respondent (Hours):</i> 55.2.	<i>Estimated Total Out-of-Pocket Costs (\$):</i> \$1,978,400,000.	
<i>Estimated Total Time (Hours):</i> 75,500,000.	<i>Estimated Total Monetized Burden (\$):</i> \$5,882,100,000.	

FISCAL YEAR 2024 FORM 990 SERIES TAXPAYER COMPLIANCE COST ESTIMATES

+	Type of return				
	Form 990	990-EZ	990-PF	990-T	990-N
Projections of the Number of Returns to be Filed with IRS	351,100	251,000	130,100	233,200	733,100
Estimated Average Total Time (Hours)	107	69	53	42	5
Estimated Average Total Out-of-Pocket Costs	\$2,900	\$600	\$2,200	\$2,200	\$20
Estimated Average Total Monetized Burden	\$9,900	\$1,700	\$4,600	\$5,700	\$100

Source: IRS:RAAS:KDA:TBL (Dec 2023)
NOTE: Detail may not add due to rounding

FY2024 TAXPAYER BURDEN FORM 990/990EZ/990PF BY TOTAL POSITIVE INCOME

Total positive income	Average time (hrs)	Average out-of-pocket costs	Average monetized burden
1. < \$10k	44	\$359	\$792
2. \$10k to \$50k	72	\$634	\$1,493
3. \$50k to \$100k	80	\$726	\$1,901
4. \$100k to \$1mil	89	\$1,473	\$4,148
5. > \$1mil	109	\$3,885	\$13,318

Source: IRS:RAAS:KDA:TBL (Dec 2023)

Authority: 44 U.S.C. 3501 *et seq.*

Melody Braswell,
Treasury PRA Clearance Officer.
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