

regulations regarding the requirements to qualify as a Type III supporting organization that is operated in connection with one or more supported organizations. The regulations reflect changes to the law made by the Pension Protection Act of 2006. The regulations will affect Type III supporting organizations and their supported organizations.

Current Actions: This information collection is being updated with TD 9605. The paperwork burden previously approved by OMB is also being updated.

Type of Review: Review of a currently approved collection.

Affected Public: Not-for-profit institutions, State, Local or Tribal Governments.

Estimated Number of Respondents: 11,994.

Estimated Time per Respondent: 2 hours.

Estimated Total Annual Burden Hours: 23,988.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments will become a matter of public record. Please do not include any confidential or inappropriate material in your comments. We invite comments on: (a) Whether the collection of information is necessary for the proper performance of the agency's functions, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide the requested information.

Approved: November 29, 2017.

L. Brimmer,

Senior Tax Analyst.

[FR Doc. 2017-26115 Filed 12-4-17; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Information Collection; Comment Request for the IRS Taxpayer Burden Surveys

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning the 2016, 2017 and 2018 IRS Taxpayer Burden Surveys.

DATES: Written comments should be received on or before February 5, 2018 to be assured of consideration.

ADDRESSES: Direct all written comments to L. Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or at Elaine.H.Christophe@irs.gov.

FOR FURTHER INFORMATION CONTACT: Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form number, reporting or record-keeping requirement number, and OMB number (if any) in your comment. Requests for additional information, or copies of the information collection and instructions, or copies of any comments received, contact Elaine Christophe, at (202) 317-5745, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at Elaine.H.Christophe@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: IRS Taxpayer Burden Surveys.

OMB Number: 1545-2212.

Form Number: CS-11-276.

Abstract: Each year, individual taxpayers in the United States submit more than 140 million tax returns to the Internal Revenue Service (IRS). The IRS uses the information in these returns, recorded on roughly one hundred distinct forms and supporting schedules, to administer a tax system whose rules span thousands of pages. Managing such a complex and broad-

based tax system is costly but represents only a fraction of the total burden of the tax system. Equally, if not more burdensome, is the time and out-of-pocket expenses that taxpayers spend in order to comply with tax laws and regulations.

The IRS has conducted prior surveys of individual taxpayers in 1984 (OMB 1545-0802), 1999 (OMB 1545-1688), 2000 (W&I taxpayers OMB 1545-1688, Self-employed taxpayers OMB 1545-1740), 2007 (OMB 1545-1349), 2010 through 2015 (this OMB Control Number). CY2010 and CY2014 Taxpayer Compliance Burden Surveys were conducted under this OMB Control Number.

The IRS has conducted Business Taxpayer Burden Survey for TY2009 (OMB 1545-1432) and TY2012 (this OMB Control Number). The IRS also conducted the TY2010 Tax Exempt Organization Burden Survey, and the CY2014 Business Compliance Burden Survey under this OMB Control Number.

The purpose of the taxpayer burden surveys is to gather data that will be used to update and expand the IRS Taxpayer Burden Model, a robust predictive model based on an improved burden estimation methodology. Information gathered by the surveys is not available in the administrative tax return data, so survey data are a critical input to the model.

The critical items on the surveys concern respondents' time and cost burden estimates for complying with tax filing requirement (or resolving a post-filing issue in the case of the Individual and Business Taxpayer Compliance Surveys). Additional items on the survey will serve as contextualizing variables for interpretation of the burden items. These items include information regarding tax preparation methods and activities, tax-related recordkeeping, gathering materials, learning about tax law, using IRS and/or non-IRS taxpayer services, and tax form completion.

Changes in tax regulations, tax administration, tax preparation methods, and taxpayer behavior continue to alter the amount and distribution of taxpayer burden. Data from updated surveys will better reflect the current tax rules and regulations, the increased usage of tax preparation software, increased efficiency of such software, changes in tax preparation regulations, the increased use of electronic filing, the behavioral response of taxpayers to the tax system, the changing use of services, both IRS and external, and related information collection needs.

Current Actions: New surveys are being added to this collection. Surveys Covered Under This Clearance Request.

Individual Taxpayers

2016 Individual Taxpayer Burden Survey
2017 Individual Taxpayer Burden Survey
2018 Taxpayer Compliance Burden Survey
2018 Individual Taxpayer Burden Survey

Entity Taxpayers

2016 Business Taxpayer Burden Survey
2017 Tax-Exempt Organization Burden Survey
2018 Business Compliance Burden Survey

Other

2017 Trust and Estate Burden Survey
2017 Employment Tax Burden Survey
2017 Information Return Burden Survey

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals, Businesses, Tax-Exempt Organizations, Trusts and Estates.

Each survey respondent will receive a letter inviting them to complete the survey which they may spend about one minute reading. Each potential respondent will participate only once. The potential response rate, which varies depending on the type of survey, is indicated in the burden estimate charts below.

Estimated time to complete the surveys is based on results from prior

cognitive interviews. We estimate that it will take approximately the same time to complete the mail, Web and phone versions of the questionnaire. The content included in each instrument will be the same.

Prior to conducting a survey with a new taxpayer group, focus groups will be conducted with internal and external stakeholders during the survey instrument development phase to ensure that the instrument survey items cover the main burden drivers for that group.

The total annual burden estimates for the covered surveys is as follows:

TY 2016 Surveys 14,083.33 hours
TY 2017 Surveys 29,497.53 hours
TY 2018 Surveys 17,550.00 hours

The estimated burden for each survey is itemized below:

Activity	Number of respondents	Frequency of response	Average time (minutes)	Annual hour burden
TY2016 Individual Taxpayer Burden Survey				
Reading prenote & reminder postcards	20,000	1	1	333.33
Survey Completion	20,000	1	15	5,000
Total				5,333.33
TY2016 Business Taxpayer Burden Survey				
Reading prenote & reminder postcards	25,000	1	1	416.67
Survey Completion	25,000	1	20	8,333.33
Total				8,750
TY2017 Individual Taxpayer Burden Survey				
Reading prenote & reminder postcards	25,000	1	1	416.67
Survey Completion	25,000	1	15	6,250
Total				6,666.67
TY2017 Tax-Exempt Organization Burden Survey				
Reading prenote & reminder postcards	25,000	1	1	416.67
Survey Completion	25,000	1	15	6,250
Total				6,666.67
TY2017 Information Return Burden Survey				
Reading prenote & reminder postcards	20,000	1	1	333.33
Survey Completion	20,000	1	15	5,000
Total				5,333.33
TY2017 Trust and Estate Income Tax Burden Survey				
Answering screener questions*	60	1	1	1
Participating in the focus group*	36	1	90	54
Cognitive Testing*	36	1	60	36
Reading invitation letter & reminder postcards	20,000	1	1	333.33
Survey Completion	20,000	1	15	5,000
Total				5,424.33
TY2017 Employment Tax Burden Survey				
Reading prenote & reminder postcards	20,000	1	1	333.33

Activity	Number of respondents	Frequency of response	Average time (minutes)	Annual hour burden
Survey Completion	20,000	1	15	5,000
Total .....	.....	.....	.....	5,333.33
TY2018 Taxpayer Compliance Burden Survey Pre-Work (Conducted in 2017) **				
Answering screener questions	64	1	3	3.2
Participating in the focus group	32	1	90	48
Answering screener questions	40	1	3	2
Participating in the focus group	20	1	60	20
Total .....	.....	.....	.....	73.20
CY2018 Business Compliance Burden Survey				
Reading prenote & reminder postcards	25,000	1	1	416.67
Survey Completion	25,000	1	20	8,333.33
Total .....	.....	.....	.....	8,750
TY2018 Individual Taxpayer Burden Survey				
Reading prenote & reminder postcards	20,000	1	1	333.33
Survey Completion	20,000	1	15	5,000
Total .....	.....	.....	.....	5,333.33
CY2018 Taxpayer Compliance Burden Survey				
Reading prenote & reminder postcards	13,000	1	1	216.67
Survey Completion	13,000	1	15	3,250
Total .....	.....	.....	.....	3,466.67

The annual burden cost to respondents is estimated to total \$336,038 (14,083.33 hours × \$23.86) for 2016, \$70,811 (29,497.53 hours × \$23.86) for 2017, and \$418,743,968 (17,5500 hours × \$23.86) for 2018. This estimate is derived using \$23.86, the May 2016 average wage rate from the Bureau of Labor and Statistics Occupational Employment Statistics Survey.

* The TY2017 Trust and Estate Income Tax Burden Survey will be the first attempt to collect information from this taxpayer segment. To better inform the survey efforts and to ensure adequate feedback from relevant survey strata during the cognitive testing phase, we are requesting burden hours to conduct focus groups to inform survey instrument design and additional respondents for testing the draft survey instrument.

** This work will be conducted as part of the CY2018 Taxpayer Compliance Burden Survey data collection, but it will occur in 2017.

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We invite comments on: (a) Whether the collection of information is necessary for the proper performance of

the agency's functions, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide the requested information.

Approved: November 28, 2017.

L. Brimmer,

Senior Tax Analyst.

[FR Doc. 2017-26117 Filed 12-4-17; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Information Collection; Comment Request for Regulation Project

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

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 continuing information collections, as required by the Paperwork Reduction Act of 1995. IRS is soliciting comments concerning Automatic Contribution Arrangements.

DATES: Written comments should be received on or before February 5, 2018 to be assured of consideration.

ADDRESSES: Direct all written comments to L. Brimmer, Internal Revenue