

TABLE 2A—FISCAL YEAR 2025 TAXPAYER BURDEN FOR PASS-THROUGH CORPORATIONS ON FORM 1120S—Continued

Total positive income	Average time (hrs.)	Average out-of-pocket costs	Average monetized burden
5. >100mil .....	1,199	167,915	307,245

TABLE 3A—FISCAL YEAR 2025 TAXPAYER BURDEN FOR PARTNERSHIPS ON FORM 1065

Total positive income	Average time (hrs.)	Average out-of-pocket costs	Average monetized burden
1. <100k .....	39	\$1,663	\$2,453
2. 100k to 1mil .....	49	4,743	7,319
3. 1mil to 10mil .....	86	13,803	23,334
4. 10mil to 100mil .....	319	51,636	88,752
5. >100mil .....	1,494	223,989	397,651

Source: IRS: RAAS:KDA:BRDN (12–1–24).  
Detail may not add to total due to rounding.

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

**Melody Braswell,**

*Treasury PRA Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Revision of Information Collection Request Submitted for Public Comment; Comment Request on Burden Related to U.S. Income Tax Return Forms for Individual Taxpayers

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

**ACTION:** Notice.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the 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. Currently, the IRS is soliciting comments concerning the burden associated with the U.S. Income Tax Return Forms for Individual Taxpayers.

**DATES:** Comments should be received on or before January 21, 2025 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](http://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](mailto:PRA@treasury.gov), calling (202) 622–1035, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### SUPPLEMENTARY INFORMATION:

##### Internal Revenue Service (IRS)

*Title:* U.S. Income Tax Return for Individual Taxpayers.

*OMB Number:* 1545–0074.

*Form Numbers:* Form 1040 and affiliated return forms.

*Abstract:* IRC sections 6011 & 6012 of the Internal Revenue Code require individuals to prepare and file income tax returns annually. These forms and related schedules are used by individuals to report their income subject to tax and compute their correct tax liability. This information collection request (ICR) covers the actual reporting burden associated with preparing and submitting the prescribed return forms, by individuals required to file Form 1040 and any of its affiliated forms as explained in the attached table.

*Current Actions:* There have also been changes in regulatory guidance related to various forms approved under this approval package during the past year. There have been additions and removals of forms included in this approval package. In filing season 2025, the Internal Revenue Service (IRS) will continue to employ its free direct e-file tax return system (Direct File) as an

optional service available to taxpayers with supported tax situations.

*Type of Review:* Revision of a currently approved collection.

*Affected Public:* Individuals or Households, Farms.

*Estimated Number of Respondents:* 168,800,000.

*Estimated Time per Respondent (Hours):* 12 hrs. 37 mins.

*Estimated Total Annual Time (Hours):* 2,129,000,000.

*Estimated Total Annual Monetized Time (\$):* 44,997,000,000.

*Estimated Out-of-Pockets Costs (\$):* 48,683,000,000.

*Estimated Total Monetized Burden (\$):* 93,680,000,000.

**Note:** Total Monetized Burden = Total Out-of-Pocket Costs + Total Annual Monetized Time.

#### Tax 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.

TABLE 1—FISCAL YEAR 2025 ESTIMATED AVERAGE TAXPAYER BURDEN FOR INDIVIDUALS FILING A 1040 BY ACTIVITY

Primary form filed or type of taxpayer		Time burden					Money burden	
	Percentage of returns	Average time burden (hours)					Average cost (dollars)	Total monetized burden (dollars)
		Total time	Recordkeeping	Tax planning	Form completion and submission	All other		
All Taxpayers .....	100	13	5	3	4	1	\$290	\$560
Type of Taxpayer:								
Nonbusiness* .....	71	8	3	1	3	1	160	310
Business* .....	29	24	11	5	6	2	620	1,170

**Note:** Detail may not add to total due to rounding. Dollars rounded to the nearest \$10.

\*A “business” filer files one or more of the following with Form 1040: Schedule C, E, F, or Form 2106. A “nonbusiness” filer does not file any of these schedules or forms with Form 1040.

Source: IRS:RAAS:KDA:TBL (11–25–2024).

TABLE 2—FISCAL YEAR 2025 TAXPAYER BURDEN STATISTICS BY TOTAL POSITIVE INCOME QUINTILE

Total positive income quintiles	Average time (hours)	Average out-of-pocket costs	Average total monetized burden
<b>All Filers</b>			
0 to 20 .....	7.8	\$80	\$146
20 to 40 .....	10.9	128	242
40 to 60 .....	11.6	165	327
60 to 80 .....	13.1	232	480
80 to 100 .....	22.7	726	1,497
<b>Wage and Investment Filers</b>			
0 to 20 .....	6.9	71	129
20 to 40 .....	9.3	112	212
40 to 60 .....	9.0	139	277
60 to 80 .....	9.1	185	384
80 to 100 .....	10.8	322	737
<b>Self Employed Filers</b>			
0 to 20 .....	11.9	125	225
20 to 40 .....	18.5	204	379
40 to 60 .....	21.0	258	507
60 to 80 .....	22.0	338	697
80 to 100 .....	33.1	1,077	2,155

Source IRS:RAAS:KDA:TBL (11–25–2024).

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

**Melody Braswell,**

*Treasury PRA Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Proposed Collection; Requesting Comments on Tax-Exempt Organization Forms

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

**ACTION:** Notice.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the 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 21, 2025 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](http://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.

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### SUPPLEMENTARY INFORMATION:

#### Internal Revenue Service (IRS)

*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,