REG–113572–99 (TD 8933) Qualified Transportation Fringe Benefits
Revenue Procedure 2016–1, Rulings and determination letters—26 CFR 601–.201
26 CFR 31.6001–1 Records in general; 26 CFR 31.6001–2 Additional Records under FICA; 26 CFR 31.6001–3, Additional records under Railroad Retirement Tax Act; 26 CFR 31.6001–5 Additional records
IA–44–94 (Final) Deductibility, Substantiation, and Disclosure of Certain Charitable Contributions
Notice 2005–41, Guidance Regarding Qualified Intellectual Property Contributions
De Minimis Error Safe Harbor to the I.R.C. §§ 6721 and 6722 Penalties
Substantiation of Charitable Contributions—TD 8002
Qualified Conservation Contributions
TD 7852—Registration Requirements with Respect to Debt Obligations (NPRM, LR–255–82)
Notice 2007–70—Charitable Contributions of Certain Motor Vehicles, Boats, and Airplanes. Reporting requirements under Sec. 170(f)(12)(D)
TD 8124—Time and Manner of Making Certain Elections Under the Tax Reform Act of 1986
EE–14–81 (NPRM) Deductions and Reductions in Earnings and Profits (or Accumulated Profits) With Respect to Certain Foreign Deferred Compensation Plans Maintained by Certain Foreign Corporations
TD 9724—Summary of Benefits and Coverage Disclosures
TD 7845—Inspection of Applications for Tax Exemption and Applications for Determination Letters for Pension and Other Plans (Final)
REG–130477–00; REG–130481–00 (TD 8987—Final), Required Distributions From Retirement Plans
EE–175–86 (Final) Certain Cash or Deferred Arrangements and Employee and Matching Contributions under Employee Plans: REG–108639–99 (NPRM) Retirement Plans; Cash or Deferred Arrangements
Change in Minimum Funding Method (Rev. Proc. 2000–41)
REG–109481–99 (TD 9076—Final) Special Rules Under Section 417(a)(7) for Written Explanations Provided by Qualified Retirement Plans After Annuity Starting Dates
TD 9472 (Final)—Notice Requirements for Certain Pension Plan Amendments Significantly Reducing the Rate of Future Benefit Accrual
T.D. 9079—Ten or More Employer Plan Compliance Information
Waivers of Minimum Funding Standards—Revenue Procedure 2004–15
Election of Alternative Deficit Reduction Contribution and Plan Amendments
Revenue Procedure 2010–52, Extension of the Amortization Period for Plan Sponsor of a Multiemployer Pension Plan
Designated Roth Contributions to Cash or Deferred Arrangements Under Section 401(k)
Notice 2005–40, Election to Defer Net Experience Loss in a Multiemployer Plan
Notice 2006–107—Diversification Requirements for Qualified Defined Contribution Plans
Holding Publicly Traded Employer Securities
Revised Regulations Concerning Section 403(b) Tax-Sheltered Annuity Contracts—TD 9340 (Final)
TD 9447 (Final) Automatic Contribution Arrangements
NOT–2009–31—Election and Notice Procedures for Multiemployer Plans under Sections 204 and 205 of WRERA
Relief and Guidance on Corrections of Certain Failures of a Nonqualified Deferred Compensation Plan to Comply with § 409A(a)
Suspension of Benefits Under the Multiemployer Pension Reform Act of 2014; Administration of Multiemployer Plan Participant Vote
REG–209823–96 (TD 8791)—Guidance Regarding Charitable Remainder Trusts and Special Valuation Rules for Transfer of Interests in Trusts

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; U.S. Income Tax Return Forms for Individual Taxpayers

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

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before January 21, 2022 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 Spencer W. Clark by emailing *PRA@treasury.gov,* calling (202) 927–5331, or viewing the entire information collection request at *www.reginfo.gov.*

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

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

OMB Control Number: 1545–0074.

Forms: Form 1040 and affiliated return forms.

Type of Review: Revision of a currently approved collection.

Description: 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.

There have 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. A summary of the burden on respondents is given below and fuller discussion is available in the supporting documents submitted to OMB.

Affected Public: Individuals or Households, Farms.

Estimated Number of Respondents: 163,600,000.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 163,600,000.

Estimated Time per Response: 12 hours, 31 minutes.

Estimated Total Annual Burden Hours: 2,048,000,000.

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

Dated: December 16, 2021.

Spencer W. Clark,

Treasury PRA Clearance Officer.

ESTIMATED AVERAGE TAXPAYER BURDEN FOR INDIVIDUALS FILING A 1040 BY ACTIVITY

Primary form filed or type of taxpayer	Percentage of returns	Time burden: Average time burden (Hours) *** Total time	Record keeping	Tax planning	Form completion and submission	All other	Money burden: Average cost (dollars)	Total monetized burden (dollars)
All Taxpayers	100	13	6	2	4	1	$240	$460
Type of Taxpayer								
Nonbusiness **	72	9	3	1	3	1	160	290
Business **	28	22	12	4	5	2	470	900

Note: This table does not include 1040NR, 1040NR–EZ, and 1040X filers.
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, C–EZ, E, F, Form 2106, or 2106–EZ. A "non-business" filer does not file any of these schedules or forms with Form 1040.
*** Times are rounded to nearest hour.

The following table shows the average burden estimate for individual entities by total positive income. Total positive income is defined as the sum of all positive income amounts reported on the return.

TAXPAYER BURDEN STATISTICS BY TOTAL POSITIVE INCOME QUINTILE

All filers	Average time (hours)	Average out-of-pocket costs	Average total monetized burden
Total positive income quintiles:			
0 to 20	8.1	$79	$144
20 to 40	11.2	130	237
40 to 60	11.6	172	318
60 to 80	12.8	241	455
80 to 100	19.2	600	1,161
Wage and Investment Filers			
Total Income Decile:			
0 to 20	7.2	70	$127
20 to 40	9.6	117	212
40 to 60	9.0	150	273
60 to 80	8.9	198	370
80 to 100	10.1	333	658
Self Employed Filers			
Total Income Decile:			
0 to 20	12.9	126	$228
20 to 40	19.2	190	358
40 to 60	20.9	250	475
60 to 80	21.4	333	642
80 to 100	27.1	833	1,599

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DEPARTMENT OF VETERANS AFFAIRS

Advisory Committee on Tribal and Indian Affairs, Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act, 5 U.S.C. App. 2., that the Advisory Committee on Tribal and Indian Affairs will virtually meet on January 25, 26, and 27, 2022 via our using Zoom platform. The meeting session will begin and end as follows:

Date	Time
January 25, 2022	1:00 p.m.–5:00 p.m. Eastern Standard Time (EST).
January 26, 2022	1:00 p.m.–5:00 p.m. EST.
January 27, 2022	1:00 p.m.–5:00 p.m. EST.

These meeting sessions are open to the public. To access the meetings, please use the following registration link: *https://www.zoomgov.com/meeting/register/vJItcO2hpzMsG9dbmWEES3Gw8mE2rJMry8U.* Participants need to register for the meeting then will receive a link to access it each day.

The purpose of the Committee is to advise the Secretary on all matters relating to Indian Tribes, tribal organizations, Native Hawaiian organizations, and Native American Veterans. This includes advising the Secretary on the administration of healthcare services and benefits to American Indians and Alaska Native Veterans; thereby assessing those needs and whether VA is meeting them. The Advisory Committee on Tribal and Indian Affairs is a newly formed FACA Committee. The Committee provides advice and guidance to the Secretary of Veterans Affairs on all matters relating to Indian tribes, tribal organizations, Native Hawaiian organizations, and Native American Veterans.