

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 the request for OMB approval. All comments will become a matter of public record. Comments are invited on:

- (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have 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 through 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 information.

Approved: November 22, 2013.

**Yvette Lawrence,**

*OMB Reports Clearance Officer.*

[FR Doc. 2013-30124 Filed 12-18-13; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection; Comment Request for the IRS Taxpayer Burden Surveys**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, 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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning the 2013, 2014, and 2015 IRS Taxpayer Burden Surveys.

**DATES:** Written comments should be received on or before February 18, 2014 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

#### **FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the form and instructions should be directed to R. Joseph Durbala, (202) 622-3634, at Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@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 pre-filing and filing burden in 1984, 1999, 2000, 2007, 2010, 2011, and 2012. The IRS conducted the Individual Taxpayer Compliance Burden Survey (individual taxpayer post-filing issues) in 2012.

The purpose of the IRS entity surveys is to gather data regarding the time and money spent by corporations, partnerships, limited liability companies, tax-exempt organizations, and government entities in complying with federal rules and regulations (or resolving a post-filing issue in the case of the Business Compliance Burden Survey). The IRS conducted a business taxpayer burden survey in 2009 and 2012. The IRS has not conducted a Business Compliance Burden in the past. The IRS conducted the Tax-Exempt Organization Burden Survey in 2010, which gathered data regarding the time and money spent by tax-exempt organizations the file Forms 990, 990-EZ, and 990-PF. The IRS has not surveyed small tax-exempt organizations that file Form 990-N.

The purpose of the employment tax burden survey is to provide the IRS with information about the time and money spent by employers to comply with the federal wage information reporting and payroll tax return requirements. The IRS conducted an employment tax survey in 2004.

The purpose of the Information Return Burden Survey is to provide the

IRS with information about time and cost incurred by issuers of information reporting documents not related to employment, such as Form 1099-INT, 1099-MISC, 1099-K and 5498. This is the first IRS survey of this type.

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:*

2013 Individual Taxpayer Burden Survey,

2014 Individual Taxpayer Burden Survey,

2014 Taxpayer Compliance Burden Survey, and

2015 Individual Taxpayer Burden Survey.

#### *Entity Taxpayers:*

2014 Tax-Exempt Organization Burden Survey,

2014 Small Tax-Exempt Organization Burden Survey,

2014 Business Compliance Burden Survey (including focus group sessions during survey instrument development phase),

2015 Business Taxpayer Burden Survey.

#### *Other*

2013 Information Reporting Burden Survey (including focus group sessions during survey instrument development phase),

2013 Employment Tax Burden Survey (fielded in conjunction with Information Reporting Burden Survey)

This form is being submitted for renewal purposes only.

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

*Affected Public:* Individuals, Businesses, Tax-Exempt Organizations.

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 are as follows:

2013 Surveys—6,493.17 hours

2014 Surveys—10,969.67 hours

2015 Surveys—6,233.33 hours

The estimated burden for each survey is itemized below:

Activity	Number of respondents	Frequency of response	Average time	Annual hour burden
<b>2013 Individual Taxpayer Burden Survey</b>				
Reading prenatal & reminder postcards .....	20,000	1	1	333.33
Survey Completion .....	10,000	1	15	2,500.00
Total .....				2,833.33
<b>2013 Information Return Burden Survey</b>				
Cognitive Testing* .....	18	1	60	18
Reading invitation letter and postcards .....	15,000	1	1	250
Survey Completion .....	7,500	1	15	1,875
Total .....				2,143
<b>2013 Employment Tax Burden Survey (fielded in conjunction with the 2013 Information Return Burden Survey)</b>				
Reading invitation letter and postcards .....	10,000	1	1	166.67
Survey Completion .....	5,000	1	15	1,250.00
Total .....				1,416.67
<b>2013 Focus Groups (Information Return Burden and Employment Tax Burden Surveys)</b>				
Answering screener questions .....	250	1	1	4.17
Participating in the focus group .....	96	1	60	96.00
Total .....				100.17
<b>2014 Individual Taxpayer Burden Survey</b>				
Reading prenatal & reminder postcards .....	20,000	1	1	333.33
Survey Completion .....	10,000	1	15	2,500
Total .....				2,833.33
<b>2014 Tax-Exempt Organization Burden Survey</b>				
Reading invitation letter & reminder postcards .....	15,000	1	1	250
Survey Completion .....	7,500	1	15	1,875
Total .....				2,125
<b>2014 Taxpayer Compliance Burden Survey</b>				
Reading invitation letter & reminder postcards .....	16,000	1	1	266.67
Survey Completion .....	4,800	1	15	1,200.00
Total .....				1,466.67
<b>2014 Small Tax-Exempt Organization Burden Survey</b>				
Reading invitation letter & reminder postcards .....	15,000	1	1	250
Survey Completion .....	7,500	1	5	625
Total .....				875

Activity	Number of respondents	Frequency of response	Average time	Annual hour burden
<b>2014 Business Compliance Burden Survey</b>				
Cognitive Testing* .....	27	1	60	27.00
Reading invitation letter & reminder postcards .....	25,000	1	1	416.67
Survey Completion .....	12,500	1	15	3,125.00
Total .....				3,568.67
<b>2014 Focus Groups (Business Compliance Burden Survey)</b>				
Answering screener questions .....	300	1	1	5
Participating in the focus group .....	96	1	60	96
Total .....				101
<b>2015 Individual Taxpayer Burden Survey</b>				
Reading prenote & reminder postcards .....	20,000	1	1	333.33
Survey Completion .....	10,000	1	15	2,500.00
Total .....				2,833.33
<b>2015 Business Taxpayer Burden Survey</b>				
Reading invitation letter & reminder postcards .....	24,000	1	1	400
Survey Completion .....	12,000	1	15	3,000
Total .....				3,400

The annual burden cost to respondents is estimated to total \$138,629.18 (6,493.17 hours × \$21.35) for 2013, \$234,202.45 (10,969.67 hours × \$21.35) for 2014, and \$133,081.60 (6,233.33 hours × \$21.35) for 2015. This estimate is derived using \$21.35, the May 2013 average wage rate from the Bureau of Labor and Statistics Occupational Employment Statistics Survey.

\*The FY2013 Information Return Burden Survey and FY2014 Business Compliance Burden Survey will be the first effort to collect information regarding the compliance burden for these groups. To better inform our survey efforts and to ensure adequate feedback from relevant survey strata during the cognitive testing phase, we are requesting additional respondents for survey testing for these surveys.

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 the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have 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 through 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 information.

**Yvette Lawrence,**

*IRS Reports Clearance Officer.*

[FR Doc. 2013-30126 Filed 12-18-13; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notices 2010-83 and 2011-3

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, 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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Notice 2010-83, Funding Relief for Multiemployer Defined Benefit Plans under PRA 2010 and Notice 2011-3, Special Rules Relating to Funding Relief for Single-Employer Pension Plans under PRA 2010.

**DATES:** Written comments should be received on or before February 18, 2014 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.