

TABLE 2—TAXPAYER BURDEN FOR ENTITIES TAXED AS TAXABLE CORPORATIONS

Primary form filed or type of taxpayer	Total number of returns (in millions)	Average time (hrs.)	Average out-of-pocket cost	Average monetized burden
All Taxable Corporations .....	2.1	105	\$6,700	\$14,900
Small .....	2.0	55	3,600	6,200
Large* .....	0.1	830	53,800	149,000

Forms 1120, 1120-C, 1120-F, 1120-H, 1120-ND, 1120-SF, 1120-FSC, 1120-L, 1120-PC, 1120-POL and all attachments

TABLE 3—TAXPAYER BURDEN FOR ENTITIES TAXED AS PASS-THROUGH CORPORATIONS

Primary form filed or type of taxpayer	Total number of returns (in millions)	Average time (hrs.)	Average out-of-pocket cost	Average monetized burden
All Pass-through Corporations .....	5.8	65	\$4,400	\$7,500
Small .....	5.7	60	3,800	6,400
Large* .....	0.1	295	37,700	71,800

Forms 1120-REIT, 1120-RIC, 1120-S and all attachments

Source: IRS: RAAS:KDA:TBL (12-1-23)

\* A large business is defined as one having end-of-year assets greater than \$10 million. Total filers counts may not equal the burden total estimates table due to rounding.

FY2024

Total positive income	Average time (hrs.)	Average out-of-pocket costs	Average monetized burden
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Table 1A—Taxpayer Burden for Taxable Corporations on Form 1120

1. < 100k .....	42	1,330	1,987
2. 100k to 1mil .....	63	4,323	6,916
3. 1mil to 10mil .....	113	12,359	24,573
4. 10mil to 100mil .....	546	43,055	105,788
5. > 100mil .....	4,398	220,425	725,848

Table 2A—Taxpayer Burden for Pass-through Corporations on Form 1120S

1. < 100k .....	52	1,564	2,338
2. 100k to 1mil .....	59	3,814	6,015
3. 1mil to 10mil .....	79	9,595	17,797
4. 10mil to 100mil .....	287	36,698	69,606
5. > 100mil .....	1,200	148,905	286,533

Table 3A—Taxpayer Burden for Partnerships on Form 1065

1. < 100k .....	45	1,627	2,530
2. 100k to 1mil .....	56	4,601	7,501
3. 1mil to 10mil .....	93	12,960	23,196
4. 10mil to 100mil .....	327	46,258	83,805
5. > 100mil .....	1,447	190,307	356,260

Source: IRS: RAAS: KDA:TBL (12-1-23).

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 VETERANS AFFAIRS**

**Cooperative Studies Scientific Evaluation Committee; Notice of Meeting**

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act, 5 U.S.C. ch. 10, that the Cooperative Studies Scientific Evaluation Committee (CSSEC) will hold a meeting on January 18, 2024, via Zoom from 1-4 p.m. EST.

The Committee provides expert advice on VA cooperative studies, multi-site clinical research activities and policies related to conducting and managing these efforts. The session will be open to the public for the first 30 minutes of the meeting (approximately) for the discussion of administrative matters and the general status of the program. The remaining portion of the meeting will be closed to the public for the Committee's review, discussion and evaluation of research and development applications.

During the closed portion of the meeting, the Committee's discussions and recommendations will address the qualifications of the personnel conducting the studies; staff and consultant critiques of research proposals and similar documents; and the medical records of study subjects, the disclosure of which would constitute a clearly unwarranted invasion of personal privacy. Additionally, premature disclosure of research information to the public could significantly obstruct implementation of

approved research activities. As provided by Public Law 92-463 subsection 10(d), and amended by Public Law 94-409, closing the Committee meeting is in accordance with 5 U.S.C. 552b(c)(6) and (9)(B).

The Committee will accept oral comments from the public for the open portion of the meeting. Members of the public who wish to attend the open teleconference should call 872-701-0185, conference ID 456 277 285#. Those who plan to attend or would like additional information should contact

David Burnaska, Program Manager, Cooperative Studies Program (14RD), Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, at *David.Burnaska@va.gov*. Those wishing to submit written comments may send them to Mr. Burnaska at the same address and email.

Dated: December 20, 2023.

**LaTonya L. Small,**

*Federal Advisory Committee Management Officer.*

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