

# NOTICE OF OFFICE OF MANAGEMENT AND BUDGET ACTION

Date 03/26/2013

Department of the Treasury  
Internal Revenue Service

FOR CERTIFYING OFFICIAL: Robyn East  
FOR CLEARANCE OFFICER: Robert Dahl

In accordance with the Paperwork Reduction Act, OMB has taken action on your request received 04/25/2012

ACTION REQUESTED: Revision of a currently approved collection

TYPE OF REVIEW REQUESTED: Regular

ICR REFERENCE NUMBER: 201202-1545-005

AGENCY ICR TRACKING NUMBER:

TITLE: U.S. Individual Income Tax Return

LIST OF INFORMATION COLLECTIONS: See next page

OMB ACTION: Approved with change

OMB CONTROL NUMBER: 1545-0074

The agency is required to display the OMB Control Number and inform respondents of its legal significance in accordance with 5 CFR 1320.5(b).

EXPIRATION DATE: 04/30/2014

DISCONTINUE DATE:

BURDEN:	RESPONSES	HOURS	COSTS
Previous	146,700,000	2,701,000,000	35,193,000,000
New	150,700,000	2,647,000,000	33,672,000,000
Difference			
Change due to New Statute	0	-37,000,000	-380,000,000
Change due to Agency Discretion	0	0	-46,000,000
Change due to Agency Adjustment	4,000,000	-17,000,000	-1,095,000,000
Change due to PRA Violation	0	0	0

TERMS OF CLEARANCE: Agency modified supporting statement to better account for burden reduction changes. Per its pre-existing agreement with IRS, OMB's approval of the U.S. Individual Income Tax Return and associated forms is extended until April 30, 2014. IRS shall submit its next request for an extension of OMB approval before the expiration date, and continue to do so on an annual basis. Additionally, prior to the 2013 tax year submission, IRS will submit 2012 tax year forms through a non-substantive change request.

OMB Authorizing Official: Dominic J. Mancini  
Acting Deputy Administrator,  
Office Of Information And Regulatory Affairs

List of ICs

IC Title

Form No.

Form Name

CFR Citation

List of ICs

IC Title	Form No.	Form Name	CFR Citation
U.S. Individual Income Tax Return	Form 8822, Form 8828, Form 8834, Form 8840, Form 5695, Schedule O (Form 5471), Form 2106-EZ, Schedule J (Form 5471), Form 2210, Form 2210-F, Form 5754, Form 5884, Form 6198, Form 6251, Form 8275, Form 8275-R, Form 8582, Form 4563, Form 926, Schedule F (Form 1040), Schedule C-EZ (Form 1040), Schedule D (Form 1040), Schedule D-1 (Form 1040), Schedule EIC (Form 1040), Form 2350, Form 2350 SP, Form 2439, Form 4137, Form 4136, Form 4255, Form 4361, Form 4562, Form 4835, Form 4972, Form 5405, Form 5471, Schedule M (Form 5471), Form 5713, Schedule A (Form 5713), Form 8606, Form 1040 A, Form 1040 EZ, Form 8898, 5884-B, W-7 (COA), Form 9465, Form 9465 SP, Form W-4 S, Form W-4 V, Form W-4 (SP), Form W-7, Form W-7 A, Form 8862, Form 8864, Form 8917, Form 8863, Form 8865, Form 8824, Form 1040 ES (NR), Form 8826, Form 8829, Form 8880, Form 8879, Form 8889, Form 8891, Form W-7 (SP), Form 8874, Form 8878 SP, Form 8878, Schedule K-1, Schedule O (Form 8865), Form 8873, Form 8907, Form 8846, Form 8812, Form 8818, Form 8820, Form 8821, Form 8621-A, Form 1040, Schedule E (Form 1040), Form 1040 ES, Form 4868 SP, Form 4952, Form 4970, Form 8283, Form 8332, Form 8379, Form 8396, Form 8453, Form 8689, Form 970, Form 1128, Form 2555, Schedule H (Form 1040), Schedule J (Form 1040), Schedule L (Form 1040), Schedule M (Form 1040), Schedule R (Form 1040), Schedule SE (Form 1040), Form 1040 V, Form 2555 EZ, Form 2848, 9465 (FS), Schedule B (Form 1040), Schedule C (Form 1040), Form 1040 ES/OCR, Form 1127, Form 1310, Form 1040 NR, Form 673, Form 972, Form 982, Form 1116, Form 3468, Form 3800, Form 4684, Form 4868, Schedule B (Form 5713), Form 2106, Form 2120, Form 2441, Form 1040 X, Form 1040 NR-EZ, Schedule	Change of Address, Recapture of Federal Mortgage Subsidy, Qualified Electric Vehicle Credit, Closer Connection Exception Statement for Aliens, Residential Energy Credits, Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock, Unreimbursed Employee Business Expenses, Accumulated Earnings and Profits (E&P) and Taxes of Controlled Foreign Corporations, Underpayment of Estimated Tax by Individuals, Estates, and Trusts, Underpayment of Estimated Tax by Farmers and Fishermen, Statement by Person(s) Receiving Gambling Winnings, Work Opportunity Cost, At-Risk Limitations, Alternative Minimum Tax-Individuals, Disclosure Statement, Regulation Disclosure Statement, Passive Activity Loss Limitation, Exclusion of Income for Bona Fide Residents of American Samoa, Return by a U.S. Transferor of Property to a Foreign Corporation, Profit or Loss from Farming, Net Profit from Business, Capital Gains and Losses, Continuation Sheet for Schedule D, Earned Income Credit, Application for Extension of Time to File U.S. Income Tax Return, Solicitud de Prorroga para Presentar la Declaracion del Impuesto Personal sobre el Ingreso de lose Estados Unidos, Notice to Shareholder of Undistributed Long-Term Capital Gains, Social Security and Medicare Tax on Underreported Tip Income, Credit for Federal Tax Paid on Fuels, Recapture of Investment Credit, Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders, and Christian Science Practitioners, Depreciation and Amortization, Farm Rental Income and Expenses, Tax on Lump-Sum Distributions, First-Time Homebuyer Credit, Information Return of U.S. Persons with Respect to Certain Foreign Corporations,	

List of ICs

IC Title	Form No.	Form Name	CFR Citation
	<p>A (1040), Form 5213, Schedule C (Form 5713), Form 5074, Form 3115, Form 5329, Form 4029, Form 8611, Form 8621, Form 8693, Form 8697, Form 8814, Form 8815, Form 8082, Form 8582-CR, Form 8586, Form 8594, Form 8609-A, Form 8615, Form 8801, Form 8838, Form 8839, Form 8933, Form 8906, Form 8882, Form 8908, Form 8930, Form 8936, Form 3903, Form 4070, Form 4070A, Form 1045, Form 8843, Form 8853, Schedule P (Form 8865), Form 8866, Form 8923, Form 8845, Form 8847, Form 8854, Form 8858, Form 8879 SP, Form T (Timber), Form 8896, Form 8931, Form 8888, Form 8900, Form SS-4, Form 1040 ES (PR), Form 8844, Schedule M (Form 8858), Form 8859, Form 8881, Form 8911, Form W-4, Form 8832, Form 8833, Form 8835, Form 8925, Form 8932, Form 8885, Form 8886, Form 8910, Form 8919, Form 8903, Form SS-8, Form W-4 P, Form 3520, Form 6252, Form 6478, Form 6765, Form 6781, Form 4797, Form 4852</p>	<p>Transactions Between Controllwd Foreign Corporation and Shareholders or Other Related Persons, International Boycott Report, Internation Boycott Factor (Section 999(c)(1)), Nondeductible IRAs, U.S. Individual Income Tax Return, Income Tax Return for Single and Joint Filers with No Dependents, Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Possession, New Hire Retention Credit, Certificate of Accuracy for IRS Individual Taxpayer Identification Number, Installment Agreemenet Request, Solicitud para un Plan de Pagos a Plazos, Request for Federal Income Tax Withholding From Sick Pay, Voluntary Withholding Request, Certificado de Exencion de la Retencion del Empleado, Application for IRS Individual Taxpayger Indentification Number, Application for Taxpayer Identification Number for Pending U.S. Adoptions, Information to Claim Earned Income Credit After Disallowance, Biodiesel Fuels Credit, Tuition and Fees Deduction, Education Credits, Return of U.S. Persons With Respect to Certain Foreign Partnerships, Like-Kind Exchanges, U.S. Estimated Tax for Nonresident Alien Individuals, Disabled Access Credit, Expenses for Business Use of Your Home, Credit for Qualified Retirement Savings Contributions, IRS e-file Signature Authorization, Health Savings Accounts (HSAs), Beneficiaries of Certain Canadian Registered Retirement Plans, Solicitud de Numero de Indenticacion Personal del Contribuyente del Servicio de Impuestos Internos, New Markets Credit, Autorizacion de firma para presentar por medio del IRS e-file para el Formulario 4868 (SP) o el Formulario 2350 (SP), IRS e-file Signature Authorization for Form 4686 or Form 2350, Partner's Share of Income Deductions, Credits, etc., Transfer of Property to a</p>	

List of ICs

IC Title	Form No.	Form Name	CFR Citation
		Foreign Partnership, Extraterritorial Income Exclusion, Nonconventional Source Fuel Credit, Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee tips, Additional Child Tax Credit, Optional Form to Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989, Orphan Drug Credit, Tax Information Authorization, Late Deemed Dividend or Deemed Sale Election by a Passive Foreign Investment Company, U.S. Individual Tax Return, Supplemental Income and Loss, Estimate Tax for Individuals, Solicitud de Prorroga Automatica para Presentar la Declaracion del Impuesto sobre el Ingreso Personal de los Estados Unidos, Investment Interest Expense Deduction, Tax on Accumulation Distribution of Trusts, Noncash Charitable Contributions, Release of Claim to Exemption for Child of Divorced or Separated Parents, Injured Spouse Claim and Allocation, Mortgage Interest Credit, U.S. Individual Income Tax Declaration for an IRS e-file Return, Allocation of Individual Income Tax to the Virgin Islands, Application to Use LIFO Inventory Method, Application to Adopt, Change, or Retain a Tax Year, Foreign Earned Income, Household Employment Taxes, Income Averaging for Farmers and Fishermen, Standard Deduction for Certain Filers, Making Work Pay and Government Retiree Credits, Credit for the Elderly or the Disabled, Self-Employment Tax, Payment Voucher, Foreign Earned Income Exclusion, Power of Attorney and Declaration of Representative, Installment Agreement Request, Interest and Ordinary Dividends, Profit or Loss from Business, Estimated Tax for Individuals (Optical Character Recognition with Form 1040V), Application for Extension of Time for Payment of Tax, Statement of Person Claiming Refund Due	

List of ICs

IC Title	Form No.	Form Name	CFR Citation
		to a Deceased Taxpayer, U.S. Nonresident Alien Income Tax Return, Statement for Claiming Exemption from Withholding on Foreign Earned Income Eligible for the Exclusions Provided by Section 911, Consent of Shareholder to Include Specific Amount in Gross Income, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment), Foreign Tax Credit, Investment Credit, General Business Credit, Casualties and Thefts, Application for Automatic Extension of Time for Filing Individual U.S. Income Tax Return, Specifically Attributable Taxes and Income (Section 999(c)(2)), Employee Business Expenses, Multiple Support Declaration, Child and Dependent Care Expenses, Amended U.S. Individual Income Tax Return, U.S. Income Tax Return for Certain Nonresident Aliens with No Dependents, Itemized Deductions, Election to Postpone Determination as to Whether the Presumption Applies that an Activity is Engaged in for Profit, Tax Effect of the International Boycott Provisions, Allocation of Individual Income Tax To Guam or the Commonwealth of the Northern Mariana Islands (CNMI), Application for Change in Accounting Method, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts, Application for Exemption from Social Security and Medicare Taxes and Waiver of Benefits, Recapture of Low-Income Housing Credit, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund, Low-Income Housing Credit Disposition Bond, Interest Computations Under the Look-Back Method for Completed Long-Term Contracts, Parents' Election to Report Child's Interest and Dividends, Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989, Notice of	

List of ICs

IC Title	Form No.	Form Name	CFR Citation
		<p>Inconsistent Treatment or Administrative Adjustment Request (AAR), Passive Activity Credit Limitations, Low-Income Housing Credit, Asset Acquisition Statement, Annual Statement for Low-Income Housing Credit, Tax for Certain Children Who Have Investment Income of More than \$1,800, Credit for Prior Year Minimum Tax-Individuals, Estates, and Trusts, Consent to Extend the Time to Assess Tax Under Section 367-Gain Recognition Statement, Qualified Adoption Expenses, Carbon Dioxide Sequestration Credit, Distills Spirits Credit, Credit for Employer-Provided Childcare Facilities and Services, Energy Efficient Home Credit, Qualified Disaster Recovery Assistance Retirement Plan Distributions and Repayments, Qualified Plug-In Electric Drive Motor Vehicle Credit, Moving Expenses, Employee's Report of Tips to Employer, Employee's Daily Record of Tips, Application for Tentative Refund, Statement for Exempt Individuals and Individuals With a Medical Condition, Archer MSAa and Long-Term Care Insurance Contracts, Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership, Interest Corporation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method, Mining Rescue Team Training Credit, Indian Employment Credit, Credit for Contributions to Selected Community Development Corporations, Initial and Annual Expatriation Information Statement, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, Autorizacion de firm para presentar la Declaracion por medio del IRS e-file, Forest Activities Schedules, Low Sulfur Diesel Fuel Production Credit, Agricultural Chemicals Security Credit, Direct Deposit of Refund to More than One Account, Qualified Railroad Track Maintenance Credit, Applicatin for Employer</p>	

List of ICs

IC Title	Form No.	Form Name	CFR Citation
		Identification Number, Federales Estimadas del Trabajo por Cuenta Propia y sobre el Impleo de Empleados Domestocs-Puerto Rico, Empowerment Zone and Renewal Community Employment Credit, Transactions Between controlled Foreign Disregarded Entity and Filer or Other Related Entities, District of Columbia First-Time Homebuyer Credit, Credit for Small Employer Pensions Plan Startup Costs, Alternative Fuel Vehicle Refueling Property Credit, Employee's Withholding Allowance Certificate, Entity Classification Election, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), Renewable Electricity and Refined Coal Production Credit, Report of Employer-Owned Life Insurance Contracts, Credit for Employer Differential Wage Payments, Health Coverage Tax Credit, Reportable Transaction Discolsure Statement, Alternative Motor Vehicle Credit, Uncollected Social Security and Medicare Tax on Wages, Domestic Production Activities Deduction, Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding, Withholding Certificate for Pension or Annuity Payments, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, Installment Sale Income, Credit for Alcohol Used as Fuel, Credit for Increasing Research Activities, Gains and Losses From Section 1256 Contracts and Straddles, Sale of Business Property, Substitute for Form W-2, Wage and Tax Statement or Form 1099-R, Distributions From Pension Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	