

SUPPORTING STATEMENT
Internal Revenue Service (IRS)
U. S. Business Income Tax Returns
OMB Control Number 1545-0123

Forms: 1065, 1066, 1120, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-L, 1120-ND, 1120-PC, 1120-POL,
1120-REIT, 1120-RIC, 1120-S, 1120-SF and related attachments.

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Section 6011 and 6012 of the Internal Revenue Code requires businesses to prepare and file income tax returns. These forms are used by businesses to report their income tax liability. The data is used to verify that the items reported on the forms are correct, and also for general statistics use.

As is done with the individual tax form burden estimates (Forms 1040, 1040-EZ, 1040-A, 1040-X and 1040-NR), clearance for the burden estimate will be requested before the relevant tax filing season but after the IRS has had the opportunity to update its models with prior year data and to make necessary revisions to draft forms (including providing drafts to public for comment), and is sought on an annual basis instead of on the regular 3-year Paperwork Reduction Act (PRA) cycle. Doing so ensures that new and updated business forms can be made available for use on a timelier basis.

A list of forms related to OMB 1545-0123 is provided below. Forms that are used by other tax filers (e.g., individuals, tax-exempt organizations) are marked with an asterisk (*). These forms will continue to report burden for other taxpayers under separate OMB numbers.

Form 1065 and related schedules are used for reporting the income of every domestic partnership (syndicates, groups, pools, joint ventures, etc. and every foreign partnership doing business in the United States or receiving income from U.S. sources). IRC Sec. 6031; Reg.-Sec. 1.761-1(a)(2)(IV)(a); 1.6031-1; 1.6033-1(a)(5); and Separate Instructions. IRM 3162, 4131, and Subchapter 224.

Form 1065 Schedule B-1 is used by partnerships to provide the information applicable to certain entities, individuals, and estates that own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership.

Form 1065 Schedule B-2 is used by certain partnerships with 100 or fewer partners that can elect out of the centralized partnership audit regime if each partner is an individual, a C corporation, a foreign entity that would be treated as a C corporation were it domestic, an S corporation, or an estate of a deceased partner.

Form 1065 Schedule C is used to provide answers to additional questions for filers of Schedule M-3 (Form 1065), Net Income (Loss) Reconciliation for Certain Partnerships.

Form 1065 Schedule D is used to report sales/exchanges of capital assets, capital gain distributions, and nonbusiness bad debts that are not specially allocated to partners.

Form 1065 Schedule K-1 is used for reporting the distributive share of a partnership income, credits, etc.

Form 1065 Schedule K-2 is used partnerships having foreign transactions to report information needed

by their partners to accurately figure their foreign tax credits and file Forms 1116 or 1118.

Form 1065 Schedule K-3 is used by partnerships which have international transactions report detailed information to their partners, for the partners to use in completing forms 1116, 1118, and the partners' income tax returns

Form 1065 Schedule M-3 a reconciliation of financial statement, net income, and return, required to be filed by all partnerships with total assets of \$10 million or more.

Form 1065-X is used (by entities not filing electronically) to correct items on a previously filed Form 1065, Form 1065-B, or Form 1066; or to make an administrative adjustment request for a previously filed Form 1065, Form 1065-B, or Form 1066.

Form 1066 is used to report the income, deductions, and gains and losses from the operation of a real estate mortgage investment conduit (REMIC). In addition, the form is used by the REMIC to report and pay tax on net income from prohibited transactions.

Form 1066 Schedule Q is used to by real estate mortgage investment conduits (REMICs) to notify the residual interest holders of their share of the REMIC's quarterly taxable income (or net loss), excess inclusion, and section 212 expenses.

Form 1118 is used to compute the amount of foreign tax credit claimed on corporation income tax returns.

Form 1118 Schedule I is used by corporations claiming a credit for any tax paid or accrued on foreign oil and gas extraction to determine any reduction in the amount of the credit.

Form 1118 Schedule J is used by Corporations claiming foreign tax credit to compute adjustments to separate limitation income (losses) and year-end account balances.

Form 1118 Schedule K is used to reconcile the corporation's prior year foreign tax carryover with its current year foreign tax carryover.

Form 1118 Schedule L is used to identify current tax year tax foreign tax redeterminations, the prior tax years to which they relate and other information that would help the IRS audit foreign tax redeterminations related to prior tax year.

Form 1120 and related forms are used to report the income, gains, losses, deductions, credits, and to figure the income tax liability of a corporation. Also see Publication 542, Corporations, for more information.

Form 1120, Schedule B is used to provide answers to additional questions for filers of Schedule M-3 (Form 1120), Net Income (Loss) Reconciliation for corporations With Total Assets of \$10 Million or More.

Form 1120, Schedule D is used by corporations to report sales and exchanges of capital assets and gains on distributions to shareholders of appreciated capital assets.

Form 1120, Schedule G is used to provide information applicable to certain entities, individuals, and

estates that own, directly, 20% or more, or own, directly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote.

Form 1120, Schedule H is by Personal service corporations (PSCs) that elected to have a tax year other than a calendar year use Schedule H to report if they met the minimum distribution requirement and, if not, the limits on deductions.

Form 1120, Schedule M-3 is required to be filed by all corporations with total assets of \$10 million or more on Form 1120, Schedule L, line 15, column (d).

Form 1120, Schedule N is used by Corporations that, at any time during the tax year, had assets in or operated a business in a foreign country or a U.S. possession may have to file Schedule N.

Form 1120, Schedule O is used by a controlled group of corporations filing Form 1120 or other corporate return to consent to an apportionment plan and allocated income, taxes, and other items.

Form 1120, Schedule PH is used to compute Personal Holding Company tax.

Form 1120, Schedule UTP is used to provide information about tax positions that affect the U. S. federal income tax liabilities of certain corporations that issue or are included in audited financial statements and have assets that equal or exceed \$100 million.

Form 1120-C is used by Cooperative Associations to report income, gains, losses, deductions, credits, and to figure the income tax liability of subchapter T cooperatives.

Form 1120-F is used to report the income, gains, losses, deductions, credits, and to figure the U.S. income tax liability of a foreign corporation.

Form 1120-F, Schedule H is used by a foreign corporation that files Form 1120-F to report the amount of the foreign corporation's deductible expenses that are allocated and apportioned under Regulations sections 1.861-8 and 1.861-17 and Temporary Regulations section 1.861-8T between ECI and non-ECI.

Form 1120-F, Schedule I is used by foreign corporations to document allocation of interest expense in satisfaction of requirements of Regulations section 1.882-5.

Form 1120-F, Schedule M-1 & Schedule M-2 are used to provide analysis information on how foreign corporation's net income (loss), and retained earnings reported on its books differ from figures reported on Form 1120-F return.

Form 1120-F, Schedule M-3 is used by filers of Form 1120-F with total assets of \$10 million or more would file Schedule M-3 (Form 1120-F) for the purpose of providing detailed information on differences between income per books and income per tax return.

Form 1120-F, Schedule P is used by foreign corporations to disclose foreign partner interests in partnerships; documenting compliance with requirements of IRC sections 705 and 702, and Regulations section 1.884-1(d)(3).

Form 1120-F (SCH Q) is used by taxpayers who file form 1120-F and are a qualified derivatives dealer must complete and attach Schedule Q (Form 1120-F) to Form 1120-F.

Form 1120-F Schedule S is used by foreign corporations to claim an exclusion of income under section 883 and to provide reporting information required by the section 883 regulations.

Form 1120-F Schedule V is used to report required information for each vessel or aircraft with respect to which the corporation is subject to the 4% rate of tax on U.S. Source Gross Transportation Income (USSGTI) under section 887.

Form 1120-FSC is used to report the income, deductions, gains, losses, credits and tax liability of a foreign sales corporation.

Form 1120-FSC Schedule P is used to figure the allowable transfer price to charge or the allowable commission to pay a foreign sales corporation under the administrative pricing rules.

Form 1120-H, homeowners association uses Form 1120-H as its income tax return to take advantage of certain tax benefits that, in effect, allow it to exclude exempt function income from its gross income.

Form 1120-IC DISC is an information return filed by interest charge domestic international sales corporations (IC-DISCs), former DISCs and former IC-DISCs.

Form 1120-IC DISC Schedule K is a shareholder's statement of IC-DISC distribution.

Form 1120-IC DISC Schedule P is attached to Form 1120-IC-DISC to show the computation of IC-DISC taxable income used in computing: (1) the transfer price from a related supplier to an IC-DISC (Part II) or (2) the IC-DISC commission from a related supplier (Part III).

Form 1120-IC DISC Schedule Q is used by IC-DISC corporations to certify that the borrower is in compliance with the rules for producer's loans.

Form 1120-L is used to report the income, gains, losses, deductions, credits, and to figure the income tax liability of insurance companies, other than life insurance companies.

Form 1120-L (Schedule M-3) reconciles financial statement net income (loss) with taxable income reported on Form 1120-L. Filed by Insurance companies with total assets of \$10 million or more, and may be voluntarily filed by life insurance companies that are not otherwise required to file Schedule M-3 (Form 1120-L).

*Form 1120-ND is used by nuclear decommissioning funds to report contributions received, income earned, administration expenses, and the tax on modified gross income. It is also sometimes used to report and pay the section 4951 taxes on self-dealing.

Form 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return, to report the income, gains, losses, deductions, credits, and to figure the income tax liability of insurance companies, other than life insurance companies.

Form 1120-PC Schedule M-3 is used to reconcile financial statement net income (loss) with taxable income reported on Form 1120-PC. It must be filed by non-life insurance companies with total assets of \$10 million or more and may be voluntarily filed by non-life insurance companies that are not otherwise

required to file Schedule M-3 (Form 1120-PC).

Form 1120-POL is used by Political organizations and certain exempt organizations to report their political organization taxable income and income tax liability.

Form 1120-REIT is used to report the income, gains, losses, deductions, credits and to figure the income tax liability of real estate investment trusts (REIT) as defined in section 856.

Form 1120-RIC Annual return of tax payable on or before the 15th day of the 3rd month following the close of company's taxable year. Used with Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains. Prescribing instructions: IRC Sec. 52(b)(3)(d)(iv); Regs. Sec. 1.852-9.

Form 1120-S, Corporations that elect to be S corporations use Form 1120-S to report income, deductions, gains, losses, etc.

Form 1120-S Schedule B-1 is used to provide the information applicable to any shareholder in the S corporation that was a disregarded entity, a trust, an estate, or a nominee or similar person at any time during the tax year.

Form 1120-S Schedule D is used to report sales or exchanges of capital assets and gains on distributions to shareholders of appreciated capital assets.

Form 1120-S Schedule K-1 is used to report shareholders' pro rata shares of the corporation's income, credits, deductions, etc.

Form 1120-S Schedule K-2 is used by S corporations to report shareholder's pro rata shares items international.

Form 1120-S Schedule K-3 is used by S corporations to report shareholder's pro rata shares of the corporation's international income, credits, deductions, etc.

Form 1120-S Schedule M-3 must be filed by corporations with total assets of \$10 million or more on the last day of the tax year must complete Schedule M-3 (Form 1120S), Net Income (Loss) Reconciliation for S Corporations with Total Assets of \$10 Million or More, instead of Schedule M-1. A corporation filing Form 1120S that is not required to file Schedule M-3 may voluntarily file Schedule M-3 instead of Schedule M-1.

Form 1120-SF is used to report transfers received, income earned, deductions claimed, distributions made, and the income tax liability of a designated or qualified settlement fund.

Form 1120-X is used to amend a previously filed Form 1120 or 1120-A to make certain elections after the prescribed deadline.

Form 1122 is an authorization by a subsidiary to be included in consolidated return and consent to the consolidated regulations.

Form 1125-A is used by filers of Form 1120, 1120-C, 1120-F, 1120-S, 1065, or 1065-B, to calculate and claim a deduction for Costs of Goods Sold.

Form 1125-E is used by filers of Form 1120, 1120-C, or 1120-F, or 1120-RIC, whose gross receipts are \$500,000 or more, if claiming a deduction for compensation of officers.

*Form 1127 is used to request extension of time to pay taxes. The conditions under which extensions may be granted under Section 6161 of the Internal Revenue Code are printed on the reverse of the application.

*Form 1128 is used to adopt, change or retain a certain tax year.

Form 1138 is used by a corporation expecting a net operating loss for the current year to request an extension of time for payment of tax for the immediately preceding tax year.

Form 1139 is used to apply for a quick refund of taxes from: carryback of a net operating loss, net capital loss, unused general business credit, or an overpayment of tax from a claim of right adjustment.

Form 2220 is used by corporations, certain tax-exempt organizations, and private foundations to determine whether they are subject to the penalty for underpayment of estimated tax and, if so, the amount of the penalty.

Form 2438 is used by regulated investment companies or real estate investment to figure income tax on certain undistributed capital gains.

Form 2439 is used by Regulated investment companies or real estate investment trusts use Form 2439 for each shareholder for whom it paid tax on certain undistributed capital gains. This form is used with (Form 2438).

Form 2553 is filed by qualifying small business corporations and limited liability companies to make the election prescribed by Sec. 1362.

*Form 2848 is used to authorize an individual to represent another person before the IRS. The authorized individual must be eligible to practice before the IRS.

*Form 3115 is used to request a change in either an overall accounting method or the accounting treatment of any item.

*Form 3468 is used to claim the investment credit, which includes rehabilitation, energy, qualifying advanced coal project, qualifying gasification project, and qualifying advanced energy project credits.

*Form 3520 is used to report certain transactions with foreign trusts, and receipt of certain large gifts of bequests from certain foreign persons.

*Form 3520-A is used by a foreign trust with at least one U. S. owner who files this form annually to provide information about the trust, its U. S. beneficiaries, and any U.S. person who is treated as an owner of any portion of the foreign trust.

*Form 3800 is used to claim any of the general business credits.

*Form 4136 is used by Taxpayers (other than partnerships that are not electing large partnerships) to

claim a credit for certain nontaxable uses or sales of fuel during the tax year.

*Form 4255 is used by Taxpayers who dispose of (or whose property ceases to be) investment credit property before the end of the useful life used in computing the investment credit, to figure the increase in tax for the recapture of investment credit claimed.

Form 4466 is used by corporations that overpaid their estimated tax for the year to apply for a quick refund. The overpayment must be at least \$500 and at least 10% of the expected tax liability.

*Form 4562 is used to claim a deduction for depreciation or amortization, to make the section 179 election to expense certain property, and to provide information on the business/investment use of cars and other listed property.

Form 4626 is used to figure the alternative minimum tax (AMT) under section 55 for a corporation that is not exempt from the AMT.

*Form 4684 is used as a guide for reporting gains and losses resulting from casualties and thefts.

*Form 4797 is used to report the details of gains and losses from the sale, exchange, involuntary conversion (from other than casualty or theft loss), or disposition of the following: property used in your trade or business, depreciable or amortizable property, capital and non-capital (other than inventory) assets held in connection with the trade or business, or capital assets not reported on Schedule D.

*Form 4810 is prepared by a fiduciary representing a dissolving corporation or a decedent's estate to request a prompt assessment of tax.

Form 4876-A is used to elect to be treated as an interest charge domestic international sales corporation (IC-DISC).

Form 5452 is used if the corporations made non dividend distributions to their shareholders under section 301, section 1368 (c)(3) or section 1371.

*Form 5471 is used to satisfy the reporting requirements of section 6038 and 6046.

Form 5471 Schedule E is now a separate schedule (no longer part of the base Form 5471) because this schedule must now be completed separately for each applicable category of income.

Form 5471 Schedule G-1 is completed by foreign corporations that are participants in a cost sharing arrangement. This schedule is also used to report the foreign corporation's intangible development costs, reasonably anticipated benefits share, and platform contributions for the tax year

Form 5471 Schedule H is now a separate schedule (no longer part of the base Form 5471) because this schedule must now be completed separately for each applicable category of income.

Form 5471 Schedule I-1 is a new form to implement P.L. 115-97, section 14201 Global Intangible Low-Taxed Income (GILTI) as it pertains to Form 5471 reporting.

Form 5471, Schedule J is used by filers of Form 5471 to report accumulated Earnings and Profits (E&P),

in functional currency, computed under sections 964(a) and 986(b).

Form 5471, Schedule M is used by U.S. persons who had control of a foreign corporation for an uninterrupted period of at least 30 days to report certain transactions that occurred during the corporation's annual accounting period.

Form 5471 Schedule O is used by certain officers, directors, and shareholders of foreign corporations to report reorganization and acquisition/disposition of its stock.

Form 5471 Schedule P is used to report Previously Taxed Earnings and Profits of U.S. Shareholders of Certain Foreign Corporations.

Form 5471 Schedule Q is used to reporting of expense allocation and apportionment among income groups for determining foreign taxes deemed paid with subpart F income and GILTI.

Form 5471 Schedule R is used to report basic information pertaining to distributions from foreign corporations.

Form 5472 is used to provide to provide required information under sections 6038A and 6038C for reportable transactions that occur during the tax year with a foreign or domestic related party.

*Form 56 is used by persons acting as a fiduciary to notify IRS of the creation or termination of the fiduciary relationship.

*Form 56F is used to notify the IRS of a fiduciary relationship only if that relationship is with respect to a financial institution (i.e., a bank or a thrift).

*Form 5713 is used by persons having operations in or related to countries which require participation in or cooperation with an international boycott, to report these operations.

*Form 5713, Schedule A is used by persons who participated in or cooperated with an international boycott to figure the international boycott factor to use in figuring the loss of tax benefits.

*Form 5713, Schedule B is used by persons who participated in or cooperated with an international boycott to specifically attribute taxes and income in order to figure the loss of tax benefits.

*Form 5713, Schedule C is used to compute the loss of tax benefits from participation in or cooperation with an international boycott.

*Form 5735 used to figure the American Samoa economic development credit under section 30A. The credit is generally allowed against income tax imposed by Chapter 1.

*Form 5735 Sch P Possessions corporations that elected to use either the cost sharing or the profit split method use Schedule P with Form 5735 to compute their taxable income.

*Form 5884 is used to claim the work opportunity credit for the first-year wages paid to or incurred for targeted group employees (including Hurricane Katrina employees) during the tax year.

*Form 5884-A is used to claim the employee retention credit for employers affected by qualified

disasters.

* Form 6198 is used by individuals, estates, trusts, and certain corporations to figure the profit (loss) from an at-risk activity, the amount at risk, and the deductible amount of the loss.

* Form 6478 is used to figure the biofuel producer credit for the tax year in which the sale or use occurs.

* Form 6627 is used to figure the environmental tax on petroleum, ODCs, imported products that used ODCs as materials in the manufacture or production of the product, and the floor stocks tax on ODCs.

* Form 6765 is used to figure and claim the credit for increasing research activities.

* Form 6781 is used to report gains and losses on section 1256 contracts under the mark-to-market rules and under section 1092 from straddle positions.

* Form 7004 is used to request an automatic 6-month extension of time to file certain business income tax, information and other returns shown on the form.

* Form 7205 is used to claim the deduction for qualifying energy efficient commercial building property (EECBP) placed in service during the tax year.

* Form 7207 is used to calculate the advanced manufacturing production credit available under Section 45X.

* Form 7210 is used to claim the section 45V credit for the production of qualified clean hydrogen produced after 2022.

* Form 7213 is used to claim a nuclear power production credit.

Form 8023 is used by purchasing corporations to elect section 338 treatment for the qualified stock purchase of another (target) corporation.

Form 8050 is used to request that the IRS deposit a corporate income tax refund (including a refund of \$1 million or more) directly into an account at any U.S. bank or other financial institution (such as a mutual fund or brokerage firm) that accepts direct deposits. It is also used to request an electronic funds transfer of an income tax refund to the corporation's bank account for a corporation filing Form 1120, 1120-A or 1120s.

* Form 8082 is used when a Taxpayer reports an item on a K-1 differently that is shown on the K-1.

* Form 8275 is used to disclose items or positions, except those taken contrary to a regulation, that are not otherwise adequately disclosed on a tax return to avoid certain penalties.

* Form 8275-R is used to disclose positions taken on a tax return that are contrary to Treasury regulations, to avoid certain portions of the accuracy-related penalty, if the return position has a reasonable basis.

* Form 8288 is used to report and transmit the amount withheld by buyers or transferees of U.S. real

property interests, and a corporation, partnership, or fiduciary required to withhold tax.

* Form 8288 A is used by buyers or transferees of U. S. real property interest that are required to withhold part of the amount realized use Form 8288-A with form 8288 to report certain information about the transaction and the seller to IRS.

* Form 8288 B is used to apply for a withholding certificate to reduce or eliminate withholding on dispositions by foreign persons of U.S. real property interests.

Form 8288-C is used as evidence of the amount of section 1446(f)(1) liability that has been satisfied.

* Form 8300 is used by persons who, in the course of their business, receive more than \$10,000 in cash in one transaction or in related transactions to report information on the transaction(s).

* Form 8302 is used to request an electronic funds transfer of an income tax refund of \$1 million or more to the taxpayers' bank account for a taxpayer filing Form 1045, 1139 or a tax return other than Form 1040, 1120, 1120-A or 1120-S.

* Form 8308 is used by Partnerships to report the sale or exchange of a partnership interest involving unrealized receivables or inventory items.

* Form 8329 is used by lenders of certified indebtedness amounts to provide the IRS with information regarding the issuance of Mortgage Credit Certificates (MCCs) under section 25.

* Form 8404 is used by shareholders of Interest Charge Domestic International Sales Corporations (IC-DISCs) to figure and report their interest on DISC-related deferred tax liability. Authority is Treasury reg. 1.995(f).

Form 8453-CORP provides the corporation's consent to directly deposit any refund and/or authorize an electronic funds withdrawal for payment of federal taxes owed.

Form 8453-PE is used by partnerships to authenticate an electronic Form 1065, U.S. Return of Partnership's Income and authorize the intermediate service provider (ISP) to transmit via a third-party transmitter if you are filing online (not using an ERO).

Form 851 is used by the parent corporation of an affiliated group to identify the parent and affiliated members, report allocated amounts of payments, and determine that each subsidiary qualifies for the affiliated group.

* Form 8586 is used by owners of qualified residential rental buildings in low-income housing projects to figure the amount of their low-income housing credit.

* Form 8594 is used by both seller and purchaser of a group of assets that makes up a trade of business to report such a sale when goodwill or going concern value attaches or could attach to such assets and if the purchasers' basis in the assets is determined by the amount paid for the assets.

* Form 8609 is used to obtain a housing credit allocation from the housing credit agency. In addition, the form contains the first-year certification completed by building owners with respect to the first year of the credit period.

*Form 8609-A must be completed by the building owner each year of the 15-year compliance period, whether or not a low-income housing credit (LIHC) is claimed for the tax year.

*Form 8611 is used by owners of residential low-income rental buildings to recapture the low-income housing credit taken in previous years due to a decrease in the qualified basis of a building or its disposition without posting a satisfactory bond.

*Form 8621 is used by direct or indirect shareholder of a passive foreign investment company or qualified electing fund each tax year in which the shareholder holds stock in a passive foreign investment company or qualified electing fund.

*Form 8621-A is used by shareholders of a former Passive Foreign Investment Company (PFIC) or a Section 1297(e)PFIC to make a late purging election under Section 1298(b)(1) to terminate their subjection to taxation under Section 1291.

*Form 8655 is used to designate a reporting agent to file certain tax returns electronically or on magnetic tape.

*Form 8697 is used by persons who complete long-term contracts that were accounted for using the percentage of completion or completion-capitalized cost methods to figure the interest due or to be refunded under the look-back method.

*Form 8703 is used by operators of residential rental projects to provide annual information used to determine if projects continue to be qualified residential projects under section 142(d) and whose bonds are considered exempt facility bonds.

*Form 8716 is filed by business entities to elect to have a tax year other than a required tax year.

Form 8752 is used by Partnerships and S corporations that elected to have a tax year other than a required tax year to figure and report the payment required under section 7519 or to obtain a refund of net prior year payments.

Form 8804 is used by Partnerships to report the total liability under section 1446 for the partnership's tax year.

Form 8804 Schedule A is used by Partnerships that have effectively connected taxable income (ECTI) allocable to foreign partners to determine whether they are subject to the penalty for underpayment of estimated tax and, if so, the amount of the underpayment penalty.

Form 8804 -C is used by foreign partners to certify their deductions and losses they reasonably expect to be available to reduce their U. S. income tax liability.

Form 8804 - W is used by Partnerships to determine their foreign partners' tax liability and their estimated tax payments.

Form 8805 is used to show the amount of effectively connected taxable income and the tax payments allocable to the foreign partner for the partnership's tax year.

Form 8806 is to report an acquisition of control or a substantial change in the capital structure of a

domestic corporation.

Form 8810 is used by closely held C corporations and personal service corporations that have passive activity losses and/or credits.

*Form 8813 is used to pay the withholding tax under section 1446 to the United States Treasury.

Form 8816 is used by insurance companies that elect to take an additional deduction under section 847.

Form 8819 is used to elect the U.S. dollar as the functional currency of an eligible qualified business unit (QBU), as defined in Regulations Section 1.985-2(b)(1).

*Form 8820 is used to claim an orphan drug credit.

*Form 8822-B is used by business taxpayers to report a change of address or business location.

*Form 8824 is used to report each exchange of business or investment property for property of a like kind.

Form 8825 is used to report income and deductible expenses from rental real estate activities, including those that flow through from partnerships, estates, or trusts.

*Form 8826 is used by eligible small businesses to claim the disabled access credit, a part of the general business credit.

Form 8827 is used by corporations to figure the minimum tax credit, if any, for alternative minimum tax incurred in prior tax years and to figure any minimum tax credit carryforward.

*Form 8830 is used to claim the enhanced oil recovery credit, a part of the general business credit.

*Form 8832 is used by eligible entities to choose how they are classified for Federal tax purposes: as an association taxable as a corporation or as a partnership, or as an entity inseparable from its owner.

*Form 8833 is used to make the treaty-based return position disclosure.

*Form 8834 is used by taxpayers to claim any qualified electric vehicle passive activity credit allowed for the current tax year.

*Form 8835 is used to claim the renewable electricity, refined coal, and Indian coal production credit. The credit is allowed only for the sale of electricity, refined coal, or Indian coal produced in the United States or U.S. possessions from qualified energy resources at a qualified facility.

*Form 8936-A and Form 8936-A Sch 1 are used to calculate the qualified clean vehicle credit available under Section 45W.

*Form 8838 is used by U.S. transferors that entered into a gain recognition agreement under section 367(a) and 367(e)(2).

*Form 8838-P information return for partnerships to extend the statute when one is claiming an election

under section 721 (c).

Form 8842 is used by corporations to elect one of the two annualization options that can be elected under section 6655(e)(2)(C) to figure the corporation's estimated tax payments under the annualized income installment method.

* Form 8844 is used by employers to claim the empowerment zone and renewal community employment credit.

Form 8845 is used by Employers of American Indians who are qualified employees to claim the Indian employment credit.

Form 8846 is used by certain food and beverage establishments to claim a credit for social security and Medicare taxes paid or incurred by the employer on certain employees' tips.

Form 8848 is used by foreign corporations if they completely terminated all of their U.S. trade or business according to regulations section 1.884-2(a) and (c) during the tax year.

* Form 8858 and schedules are used by certain U.S. persons that own a foreign disregarded entity (FDE) directly or, in certain circumstances, indirectly or constructively. The Form and schedules are used to satisfy the reporting requirements of sections 6011, 6012, 6031, and 6038, and related regulations.

* Form 8858 (Sch. M) is used by certain U.S. persons that are required to file Form 8858 for a foreign disregarded entity (FDE) or foreign branch (FB) that entered into any transaction with the filer of the Form 8858 or other entities during the annual accounting period of the FDE or FB. This form, is also used by certain U.S. persons that are required to file Form 5471 with respect to a CFC or Form 8865 with respect to a CFP, that is a tax owner of an FDE, such as Category 4 filers of Form 5471, and Category 1 filers of Form 8865, must file Schedule M.

* Form 8864 is used to claim the biodiesel and renewable diesel fuels credit.

* Form 8865 is used to report the information required under section 6038 (reporting with respect to controlled foreign partnerships), section 6038B (reporting of transfers to foreign partnerships), or section 6046A (reporting acquisitions, dispositions, and changes in foreign partnership interests).

* Form 8865 Schedule G is used to report the gain deferral method under Section 721(c).

* Form 8865 Schedule H is used to report acceleration events and exceptions reporting relating to gain deferral method under section 721 (c).

* Form 8865, Schedule K-1 is used to report the information required under section 6038, section 6038B, or section 6046A.

* Form 8865 Schedule K-2 is used to report partners share of income, deductions, and credits.

* Form 8865 Schedule K-3 is used to report Partner's Share of Income, Deductions, Credits, etc.- International.

* Form 8865 Schedule O is used to report the information required under section 6038, section 6038B, or

section 6046A.

* Form 8865 Schedule P is used to report the information required under section 6038, section 6038B, or section 6046A.

*Form 8866 is used by taxpayers who depreciated certain property using the income forecast method (generally limited to motion picture films, video tapes, sound recordings, copyrights, books and patents) to figure the interest due or to be refunded under the look-back method.

Form 8869 is used by a parent S corporation to elect to treat one or more of its eligible subsidiaries as a qualified subchapter S subsidiary (Q-Sub).

*Form 8873 is used to figure the amount of extraterritorial income excluded from gross income for the tax year.

*Form 8874 is used to claim the new markets credit for qualified equity investments made in qualified community development entities (CDEs).

Form 8875 is used by a corporation (other than a REIT or an ineligible corporation) and a REIT to jointly elect to have the corporation treated as a taxable REIT subsidiary under section 856(l).

*Form 8878-A is used by persons authorized to sign an electronic funds withdrawal authorization and an electronic return originator (ERO) to use a personal identification number (PIN) to authorize an electronic funds withdrawal of the balance due on an electronic Form 7004.

Form 8879-C is used by a corporate officer and an electronic return originator when the corporate officer wants to use a PIN to electronically sign a corporation's electronic income tax return.

Form 8879-CORP is used by a corporate officer and an electronic return originator (ERO) when the corporate officer wants to use a personal identification number (PIN) to electronically sign a corporation's electronic income tax return, and if applicable, consent to electronic funds withdrawal.

Form 8879-PE is used by an electronic return originator (ERO) and a general partner or limited liability company member when the general partner or limited liability company member wants to use a personal identification number (PIN) to electronically sign a partnership's electronic income tax return.

*Form 8881 is used to claim the credit for under section 45E or qualified startup costs incurred in establishing or administering an eligible employer plan.

*Form 8882 is used by employers to claim the credit for qualified childcare facility and resource and referral expenditures.

Form 8883 is used to report information about transactions involving the deemed sale of corporate assets under Section 338.

*Form 8886 is used to disclose participation in reportable transactions by taxpayers as described in regulations 1.6011-4.

*Form 8896 is used to claim the credit for qualified low sulfur diesel fuel production costs.

*Form 8900 is used to claim the railroad track maintenance credit (RTMC) with respect to qualified railroad track maintenance expenditures (QRTME) paid or incurred during the tax year.

*Form 8902 is used by qualifying vessel operators (defined below) who are making an alternative tax election under section 1354(a) or who have made such an election previously.

*Form 8903 is used by corporations, individuals, partners (including partners of electing large partnerships), S corporation shareholders, estate and trusts, beneficiaries of estates and trusts, cooperatives and patrons of cooperatives to calculate and report the domestic production activities deduction.

*Form 8906 is used to claim the distilled spirits credit.

*Form 8908 is used to claim a credit for each qualified energy efficient home sold or leased to another person during the tax year for use as a residence.

*Form 8910 is used to figure your credit for alternative motor vehicles you placed in service during your tax year.

*Form 8911 is used to figure your credit for alternative fuel vehicle refueling property placed in service during the tax year.

*Form 8912 is used to claim the credit for holding tax credit bonds.

Form 8916 is a required attachment to the Form 1120, 1120-L, or 1120-PC Schedule M-3 for certain filers referred to as mixed groups. It provides a reconciliation of the Schedule M-3 for Form 1120, 1120-L or 1120-PC with the corresponding consolidated Form 1120, Form 1120-L, or Form 1120-PC.

Form 8916-A is used to provide a detailed schedule of the amounts reported on the applicable Schedule M-3 for cost of goods sold, interest income and interest expense.

*Form 8918 is used by materials advisors with respect to disclose certain information about the reportable transaction with the IRS.

*Form 8923 is used by employers of underground mines in the US to claim a credit for the cost of training employees to serve as mine rescue team members.

*Form 8925 is to report all employer-owned life insurance contracts.

*Form 8927 is used by a regulated investment company or real estate investment trust to make a self-determination for the purpose of paying deficiency dividends.

*Form 8932 is used to claim the credit for eligible differential wage payments you made to qualified employees during the tax year.

*Form 8933 is used to claim the carbon dioxide sequestration credit.

*Form 8936 is used to figure your credit for qualified plug-in electric drive motor vehicles you placed in service during your tax year.

Form 8937 is filed by an issuer of a specified security that takes an organizational action that affects the basis of that security.

*Form 8938 is filed to Report Foreign Financial Assets to comply with IRC section 6038D.

*Form 8941 is used to figure the credit for small employer health insurance premiums for tax years beginning after 2009. For tax years beginning after 2013, the credit is only available for a 2-consecutive - tax year credit period.

*Form 8947 is used to report the following information for all branded prescription drugs sold by covered entities to specified government programs (or sales due to coverage under the programs) during calendar year 2010.

*Form 8966 is used to report information with respect to certain U.S. accounts, based on the filer's Chapter 4 status. An entity that is a financial institution is required to file form 8966.

*Form 8966-C is used to transmit paper Forms 8966, FATCA Report, to the Internal Revenue Service.

Form 8978 Partner's Audit Liability under IRC 6226 for Partner's use in reporting Bipartisan Budget Act (BBA) liability from BBA push out adjustment.

Form 8978 Sch-A is used by partners to record their adjustments to income (line 1), deductions (line 3), and credits (line 5), based on amounts pushed out to them. These amounts are transferred to Form 8978.

Form 8979 is used by partnerships subject to Bipartisan Budget Act and by Partnership Representatives to comply with the IRC and the proposed regulations.

Form 8990 is used to calculate the amount of business interest expense you can deduct and the amount to carry forward to the next year.

Form 8991 is used to determine an applicable taxpayer's tax on its base erosion minimum tax amount for the year.

Form 8992 is used to figure a U. S. Shareholder's GILTI inclusion.
Form 8992 Sch-A is used to report Global Intangible Low-Taxed Income (GILTI).

Form 8992 Sch-B is used to report U. S. Consolidated Group Calculation of Global Intangible Low-Taxed Income (GILTI) for each U. S. Shareholder in the U. S. Consolidated Group.

Form 8993 is used to figure the amount of the eligible deduction for FDII and GILTI under section 250.

Form 8994 is used to claim employer credit for paid family and medical leave.

*Form 8995 is used to claim the qualified business income deduction simplified computation.

*Form 8995-A is used to help taxpayer to determine if they meet the requirements of IRC 199A and take the qualified business income deduction.

*Form 8995-A (SCH-A) is used to help taxpayers determine if they meet the requirements of IRC 199A and take the qualified business income deduction.

*Form 8995-A (SCH-B) is used to help taxpayers to determine if they meet the requirement of IRC 199A and take the qualified business income. Taxpayers will use this form to aggregate multiple trades or businesses into a single trade or business for purposes of applying the W-2 wage limitation or the unadjusted basis immediately after acquisition (UBIA) limitation.

*Form 8995-A (SCH-C) is used to help taxpayers to determine if they meet the requirements of IRC 100A and take the qualified business income deduction. A taxpayer must complete this form if they have any trades or businesses with a net loss for the current year or a qualified business with a net loss carryforward from prior years.

*Form 8995-A (SCH-D) Taxpayers use Schedule D with their Form 8895-A to report if they are a patron of agricultural or horticultural cooperatives to determine if they meet the requirements of IRC 199A and take the qualified business income deduction.

Form 8996 is used by a corporation or partnership to certify that it is organized to invest in qualified opportunity zone property.

Form 8997 is used by taxpayers to inform IRS of the QOF investments and deferred gains held at the beginning and end of the current tax year, as well as any capital gains deferred by investing in a QOF and QOF investments disposed of during the current tax year.

*Form 926 is used to report certain transfers by individuals, partnerships, corporations, or estates or trusts of tangible or intangible property to a foreign corporation as required by IRC section 6038B.

Form 965-B is used by corporations to report their net section 965 tax liability and election to pay in installments, and to record the amount of net 965 tax liability they have paid by year. Form 965-B is also used by electing REITs to report section 965 amounts accounted for over time.

Form 965 -C is used by an eligible section 965(h) transferor and an eligible section 965(h) transferee to enter into a transfer agreement under section 965(h)(3).

Form 965-D is used by an eligible section 965(i) transferor and an eligible section 965(i) transferee to enter into a transfer agreement under section 965(i)(2).

Form 965-E is used by a shareholder in an S corporation who has an outstanding section 965(i) net tax liability with respect to which a section 965(i)(2)(A)(ii) triggering event has occurred to obtain consent to make a section 965(h) election as required by section 965(i)(4)(D) and regulations section 1.965-7(c)(3)(v)(D)(1).

Form 966 is used by a corporation if it is to be dissolved or if any of its stock is to be liquidated.

*Form 970 is used to elect to use the last-in, first-out (LIFO) inventory method.

*Form 972 is used by a shareholder who agrees to report a consent dividend as taxable income in the form of a dividend on the shareholder's own tax return even though the shareholder receives no actual cash distribution of the consented amounts.

Form 973 is used by corporations to claim a consent deduction in their tax returns.

Form 976 is used by personal holding companies, regulated investment companies, and real estate investment trusts to claim a deficiency dividends deduction.

*Form 982 is used to determine under certain circumstances described in section 108 the amount of discharged indebtedness that can be excluded from gross income.

*Form 1042 is used by withholding agents to report tax withheld at source on certain income paid to nonresident alien individuals, foreign partnerships, or corporations not engaged in trade or business in the United States.

*1042-Schedule Q is used by filers of Form 1042 to report income and tax liabilities incurred generated by corporations related to activities performed as qualified derivatives dealers (QDDs).

*1042-S information return used by withholding agent to report certain income paid addresses in foreign countries.

*1042-T is used to transmit paper Forms 1042-S, Foreign person's U. S. Source Income subject to withholding, to the Internal Revenue Service.

*Form SS-4 is used to apply for an employer identification number (EIN), a nine-digit number assigned for tax filing and reporting purposes.

*Form SS-4PR is used by employers in Puerto Rico who have not obtained an EIN before & pay wages to one or more employee, or non-employers who are required to have an EIN number on certain returns or documents.

*Form T-Timber is used to provide information on timber accounts when a sale or deemed sale under sections 631(a), 631(b), or other exchange has occurred during the tax year.

*Form W-8BEN is used by foreign persons who are subject to U.S. tax at a 30% rate of income they receive from U.S. sources that consists of; interests, dividends, rents, royalties, premiums, annuities, compensation of services performed, substitute payments in a securities lending transactions or other fixed or determinable annual or periodical gains, profits, or income.

*Form W-8 BEN-E is used as a withholding certificate for foreign entities. The form is provided to U.S. taxpayers so that the correct amount of tax (if any) is withheld or to claim exemption from withholding. Previously, entities would use Form W-8BEN for this purpose.

*Form W-8 ECI is used by Foreign persons who are generally subject to U.S. tax at a 30% rate on income they receive from U.S. sources. However, no withholding under section 1441 or 1442 is required on income that is, or is deemed to be effectively connected with the conduct of a trade or business in the

U. S. and is includible in the beneficial owner's gross income for the tax year.

*Form W-8IMY is used by foreign persons who are subject to U.S. tax at a 30% rate on income they receive from U.S. sources that consists of interest (including certain original issue discount (OID)), dividends, rent, premiums, annuities, compensation for or on expectation of, services performed or other fixed or determinable annual or periodical gains profits, or income.

As noted above, forms marked with an asterisk (*) are also filed by other taxpayers (e.g., individuals, tax-exempt organizations).

To prevent duplicate reporting of taxpayer burden, the following regulations should continue to be assigned to OMB 1545-0123. The burden imposed by these regulations is entirely reflected in the business estimated burden for the Forms listed above.

1.338	51.6302-1T(b)
1.468A-3	54.9812-1
1.468A-4	20.6018-4
1.468A-4(d)(1)	26.2662-1(b)
1.468A-7	All regs. related to IRC sections 771-777
1.468A-8	All regs. Related to IRC sections 671-679
1.528-8(a)	All regs related to IRC section 801
1.6011(c)	All regs related to IRC section 831
1.6012(a)	All regs related to IRC sections 860A - 860G
1.6012(a)(2)	1.851-2(a)
1.6012(a)(3)	1.856-2(b)
1.6012-2(b)	All regs related to IRC sections 861-897
1.6012-6(b)	All regs related to IRC sections 881-882
1.6012-2(c)(1)	All regs related to IRC section 884
1.6031-1	All regs related to IRC section 199A
1.6033-1(a)(5)	301.7701-2 and 3
1.6050Y	All regs related to 26 CFR Part 1
1.6081	All regs related to 26 CFR Part 11
1.280H	All regs related to 26 CFR Part 18
48.4121-1	All regs related to 26 CFR Part 301
48.6416(a)-3(a)(2)	All regs related to 26 CFR Part 601
48-4061(a)-1(d)(2)(ii)	All regs related to P.L. 115-97
5(c)	All regs related to P. L. 116-260 (H.R. 133)
5(f)	
	26 CFR 1.6001-1 - general tax records for businesses
	26 CFR 1.6107-1 - tax preparer requirements for business returns
	P. L. 117-169 Regs 45W & 45D

2. USE OF DATA

All the tax products listed in question 1 are used by businesses to report their income tax liability. The data is used to verify that the items reported on the forms are allowable, and also for general statistical use.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

Approximately 90% of this collection is filed electronically. For more information on the electronic filings, see the Publication 6292-Table 1 in supplementary documents.

4. EFFORTS TO IDENTIFY DUPLICATION

The information obtained through this collection is unique and is not already available for use or adaptation from another source.

5. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES

It is not possible to reduce reporting requirements for small businesses, however the burden on a given entity will depend on the complexity of their enterprise. Small businesses will generally have a much lower burden of compliance than large and complex businesses.

6. CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES

Consequences of less frequent collection on federal programs or policy activities could consist of a decrease in the amount of taxes collected by the IRS, inaccurate and untimely filing of tax returns, and an increase in tax violations.

7. SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH GUIDELINES IN 5 CFR 1320.5(d)(2)

There are no special circumstances requiring data collection to be inconsistent with guidelines in 5 CFR 1320.5(d)(2).

8. CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS

In response to the *Federal Register* notice dated September 26, 2023 (88 FR 66123), public comments were received from the National Association of Real Estate Investment Trusts (NAREIT) and the National Council of Farmer Council (NCFC).

The commenter from NAREIT provided suggestions for improving the Forms 1120-REIT and 8875, as well as their instructions, outlined in the table below. They also expressed appreciation that IRS adopted some of their suggestions from prior years in the draft forms and instructions.

NAREIT Comments dated September 26, 2023.

Comments on Form 1120-REIT and the related instructions and Form 8875 and its instructions.

	Summary of NAREIT comments	Responses
1	Allow for E-filing of Forms 1120-REIT and 8875	The IRS will take this suggestion under consideration. Additional research, analysis, and input from Chief Counsel, Treasury, and other functions is required.

2	The following comments were suggested to modify Form 1120-REIT and the related instructions.	
	<ul style="list-style-type: none"> Part III of Form 1120-REIT should be modified to calculate a REIT's gross income for purposes of section 857(b)(5). 	The IRS is taking this suggestion under consideration. Additional research, analysis, and input from Chief Counsel and other functions is required.
	<ul style="list-style-type: none"> Include a check box on the top of Form 1120-REIT relevant to an initial-electing REIT that is switching it year from a fiscal year to a calendar year under section 859(b). 	The IRS is taking this suggestion under consideration. Additional research, analysis, and input from Chief Counsel and other functions is required.
	<ul style="list-style-type: none"> Include a line on Schedule A of Form 1120-REIT to subtract dividends connected with the elimination of non-REIT earnings and profits under section 857(a)(2)(B). 	The IRS is taking this suggestion under consideration. Additional research, analysis, and input from Chief Counsel and other functions is required.
	<ul style="list-style-type: none"> The Schedule A instructions for Form 1120-REIT should substitute the reference to "section 857(b)(9)" for "section 857(b)(8)." 	The IRS is taking this suggestion under consideration.
3	The following comments were suggested to modify Form 8875 and its instructions.	
	<ul style="list-style-type: none"> Part I should be amended to require contact information for an officer or legal representative of the TRS. 	The IRS is taking this suggestion under consideration. Additional research, analysis, and input from Chief Counsel and other functions is required.
	<ul style="list-style-type: none"> Correct references to statutory language in line 16 of Part III and include a check box for automatic TRSs. 	The IRS is taking this suggestion under consideration. Additional research, analysis, and input from Chief Counsel and other functions is required.
	<ul style="list-style-type: none"> Amend the second paragraph under "Purpose of Form" to consider whether the election should be made by: a) every corporation more than 10% of the total voting power or total value of the outstanding securities of which is held by the REIT; and b) every REIT (including subsidiary REITs) within a corporate structure. 	The IRS is taking this suggestion under consideration. Additional research, analysis, and input from Chief Counsel and other functions is required.
	<ul style="list-style-type: none"> Revise the last sentence of the first paragraph under "Revocation of Election" to allow the REIT and TRS to provide a specific effective date on which a revocation to the TRS election would be effective. 	The IRS is taking this suggestion under consideration. Additional research, analysis, and input from Chief Counsel and other functions is required.
	<ul style="list-style-type: none"> Revise the first paragraph under "Revocation of Election" to include a sentence stating that if a TRS election is revoked for a specific TRS, it is also revoked for all of the "automatic TRSs" (that is, subsidiaries of the former TRS that had not made affirmative TRS elections but were treated as automatic TRSs of the form TRS under section 	The IRS is taking this suggestion under consideration. Additional research, analysis, and input from Chief Counsel and other functions is required.

	856(l)(2)).	
	<ul style="list-style-type: none"> Revise the second sentence of the second paragraph under "Revocation of Election to clarify that the TRS election applies to any entity that succeeds to the attributes of either the REIT or TRS under IRC section 381(a). 	The IRS is taking this suggestion under consideration. Additional research, analysis, and input from Chief Counsel and other functions is required.
	<ul style="list-style-type: none"> Allow automatic extension of time to file TRS election (for example, six months or one year through the amendment of Treasury Regulations section 301.9100-2 or issuance of a revenue procedure that would provide procedures for granting an extension of time to file in lieu of filing a private letter ruling request). 	The IRS is taking this suggestion under consideration. Additional research, analysis, and input from Chief Counsel, Treasury, and other functions is required.
	<ul style="list-style-type: none"> Conform the retroactivity period for Form 8875 to that of Form 8832 (Entity Classification). Also, consider permitting the same mailing address for both forms. 	The IRS is taking this suggestion under consideration. Additional research, analysis, and input from other functions is required.
	<ul style="list-style-type: none"> Permit an electing entity to revoke its TRS election up to 75 days prior to the date of filing of Form 8875. 	The IRS is taking this suggestion under consideration. Additional research, analysis, and input from Chief Counsel and other functions is required.
	<ul style="list-style-type: none"> Recommendation that an election on Form 8875 automatically effect a "check-the-box" election for a corporate entity classification (simultaneous with the chosen effective date for the TRS election). 	The IRS is taking this suggestion under consideration. Additional research, analysis, and input from Chief Counsel and other functions is required.

**National Council of Farmer Cooperatives (NCFC) Comments dated November 27, 2023.
Comments on Form 1120-C and Form 1125-A.**

	Summary of NCFC comments	Responses
1	Revise Form 1120-C, Schedule H, line 3d to include the entire redemption amount, inclusive of section 1383 credit. Add a new line 3e as a subtraction for section 1383 credit claimed on Form 1120-C, line 30h.	The IRS is taking this suggestion under consideration. Additional research, analysis, and input from Chief Counsel and other functions is required.
2	Expand Form 1120-C, line 27 to show taxable income before non-patronage adjustment and patronage loss from Schedule G.	The IRS is taking this suggestion under consideration. Additional research, analysis, and input from Chief Counsel and other functions is required.
3	Provide a line under Form 1120-C, line 30 to show amounts refunded with the original return when filing an amended return.	The amended return must provide all the information called for by the form and instructions, not just the new or corrected information, and will act as the final return for the taxable year. Adding this information could cause confusion for the taxpayer and provide incorrect totals for lines 30 through 34. Since the IRS already has this data, it

		would also impose an unnecessary burden on the taxpayer to report. For these reasons, the IRS will not adopt this suggestion.
4	Revise Form 1125-A to add a new line 2a under "Per-unit Retain Allocations Paid in Money, Qualified Certificates, Redemption of Nonqualified Certificates (detail in attached statement)."	The IRS is taking this suggestion under consideration. Additional research, analysis, and input from Chief Counsel and other functions is required.

9. EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS

No payment or gift has been provided to any respondents.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

Generally, tax returns and tax return information are confidential as required by 26 USC 6103.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the " Business Master File (BMF) ", "Corporate Data Initiative (CDI)" system and Privacy Act System of Records notices (SORN) has been issued for these systems under Treasury/IRS 24.030- Customer Account Data Engine Individual Master File; Treasury/IRS 24.046-Business Master File and IRS 34.037-IRS Audit Trail and Security Records System, Treasury/IRS 42.001-Examination Administrative File; Treasury/IRS 42.021-Compliance Programs and Project Files. The Internal Revenue Service PIAs can be found at <http://www.IRS.gov/privacy/PIAs/Pages/default.aspx>

Title 26 USC 6109 requires inclusion of identifying numbers in returns, statements, or other documents for securing proper identification of persons required to make such returns, statements, or documents and is the authority for social security numbers (SSNs) in IRS systems.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION And

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

PRA Approval of Forms Used by Business Taxpayers:

Under the PRA, OMB assigns a control number to each "collection of information" that it reviews and approves for use by an agency. The PRA also requires agencies to estimate the burden for each collection of information. Burden estimates for each control number are displayed in (1) PRA supporting statement that accompanies collections of information, (2) Federal Register notices, and (3) OMB's database of approved information collections.

Today, over 90 percent of all business entity tax returns are prepared using software by the taxpayer or with preparer assistance. These are forms used by business taxpayers. These include Forms 1065, 1066, 1120, 1120-C, 1120-F, 1120-H, 1120-ND, 1120-S, 1120-SF, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, 1120-POL, and related schedules, that business entity taxpayers attach to their tax returns.

Tax Compliance Burden Model:

Tax compliance burden model 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.

Fiscal Year (FY) 2024 Burden Total Estimates for Form 1120 and 1065 Series and associated forms, schedules, and regulations					
	FY2024				
	FY23	Program Change due to Adjustment	Program Change due to New Legislation	Program Change due to Agency	FY24
Number of Taxpayers	12,500,000	800,000	0	0	13,300,000
Burden in Hours	952,000,000	(32,000,000)	1,000,000	0	920,000,000
Burden in Monetized Hours	52,736,000,000	1,950,000,000	57,000,000	0	54,743,000,000
Out-of-Pocket Costs	\$59,487,000,000	\$7,165,000,000	\$65,000,000	0	\$66,717,000,000
Total Monetized Burden*	\$112,223,000,000	\$9,115,000,000	\$122,000,000	0	\$121,460,000,000

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

*Total monetized burden = Monetized hours + Out-of-pocket costs

Note: Reported time and cost burdens are national averages and do not necessarily reflect a “typical” case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. Detail may not add due to rounding.

Tax return data are used to calculate a monetization rate for each business tax return. Specifically, a formula based on the level of reported total assets and total revenue is used. A lower bound is set at the federal minimum wage rate plus employment taxes. Rates from the BLS Occupational Employment Statistics and the BLS Employer Costs for Employee Compensation from the National Compensation Survey are used for an upper bound. Specifically, we use the 90th percentile for accountants and auditors from the OES and the ratio of total compensation to wages and salaries from the private industry workers (management, professional, and related occupations) to account for fringe benefits. The change in estimated aggregate compliance burden is due to technical adjustments as described in supporting statement question 15.

Tables 1, 2, and 3 below show the burden model estimates for each of the three classifications of business taxpayers: Partnerships (Table 1), Taxable corporations (Table 2) and Pass-through corporations (Table 3). As the tables show, the average filing compliance is different for the three forms of business. Showing a combined average burden for all businesses would understate the burden for corporations and overstate the burden for the two pass-through entities (partnerships and corporations). In addition, the burden for small and large businesses is shown separately for each type of business entity in order to clearly convey the substantially higher burden faced by the largest businesses.

Table 1 – Taxpayer Burden for Entities Taxed As Partnerships				
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 Partnerships	5.3	60	\$5,000	\$8,700
Small	4.9	50	\$3,200	\$5,200
Large*	0.4	200	\$27,800	\$50,800
Forms 1065, 1066, and all attachments				

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.

Tables 1A – 3A show the average burden estimate for business entities by *total positive income*. Total positive income is defined as the sum of all positive income amounts reported on the return.

Table 1A – Taxpayer Burden for Taxable Corporations on Form 1120			
Total Positive Income	Average Time (hrs.)	Average Out-of-Pocket Costs	Average Monetized Burden
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			
Total Positive Income	Average Time (hrs.)	Average Out-of-Pocket Costs	Average Monetized Burden
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			
Total Positive Income	Average Time (hrs.)	Average Out-of-Pocket Costs	Average Monetized Burden
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.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

The Federal government cost estimate for product development is based on a model that considers the following three cost factors for each information product: aggregate labor costs for development, including annualized startup expenses, operating and maintenance expenses, and distribution of the product that collects the information. These costs do not include any activities such as taxpayer assistance and enforcement.

The government computes cost using a multi-step process. First, the government creates a weighted factor for the level of effort to create each information collection product based on variables such as complexity, number of pages, type of product and frequency of revision. Second, the total costs associated with developing the product such as labor cost, and operating expenses associated with the downstream impact such as support functions, are added together to obtain the aggregated total cost. Then, the aggregated total cost and factor are multiplied together to obtain the aggregated cost per product. Lastly, the aggregated cost per product is added to the cost of shipping and printing each product to IRS offices, National Distribution Center, libraries and other outlets. The result is the Government cost estimate per product.

The government cost estimate for this collection is summarized in the table below.

Products	Aggregate Cost per Product (factor applied section)		Printing and Distribution		Government Cost
Business Forms and Instructions	\$12,911,287	+	11,763	=	\$12,923,050
Totals	\$12,911,287	+	11,763	=	\$12,923,050
Table costs are based on 2022 actuals obtained from IRS Chief Financial Office and Media and Publications.					
*See supplementary document for cost per form and instructions.					

The government cost estimates for processing tax returns and performing related functions in the Submission Processing Campus(es) includes salaries and benefits only. Other costs such as real estate, programming, recruitment, equipment, and supplies are not included.

Estimated Filers	Processing Cost - Paper Returns		Processing Cost - Electronic Returns		Government Cost Estimate
12,736,700	\$ 7,417,854	+	\$ 2,326,995	=	\$ 9,744,849
Total					\$ 9,744,849
Table costs estimates are based on FY2022 IRS Cost Estimate References.					

The total government cost estimate for this collection is \$22,667,899.

15. REASONS FOR CHANGE IN BURDEN

The year-over-year change in burden is analyzed and reported by technical adjustments, legislative adjustments, and agency adjustments.

Changes Due to Technical Adjustment: There are several significant adjustments in the year-over-year technical changes. The impact on burden related to these changes are shown in the table below. The actual FY23 population count was 600,000 greater than forecasted and the FY24 population is forecasted to further increase by 200,000 returns. Taken together, these changes result in a 6.4% increase in the underlying population and a similar increase in aggregate time burden and out-of-pocket costs. An update to the Burden Survey Model shifts some of the allocation of burden from time to out-of-pocket costs while leaving monetized total burden mostly unchanged. This reallocation more than offsets the increase in time from the year-over-year population growth. Macroeconomic factors and new tax return data partially offset each other as inflation continues to be higher and the composition of tax return data adjusts away from pandemic era characteristics.

	Number of Taxpayers	Burden in Hours	Burden in Monetized Hrs.	Burden in Dollars	Monetized Total Burden
Update FY23 Population Counts and Macro Estimates	600,000	53,500,000	3,744,000,000	4,138,000,000	7,881,000,000
Change Based on Updated Burden Survey Model	0	-96,000,000	-4,001,000,000	3,741,000,000	-260,000,000
Updated Tax Data	0	-2,000,000	158,000,000	3,494,000,000	-3,336,000,000
Updated FY24 Population Counts	200,000	11,500,000	539,000,000	940,000,000	1,479,000,000
Update FY24 Macro Estimates	0	0	1,510,000,000	1,841,000,000	3,351,000,000
Total	800,000	-33,000,000	1,949,000,000	7,166,000,000	9,115,000,000

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

Macro Adjustments = Adjustments for macroeconomic factors like inflation

Detail may not add to total due to rounding.

Changes Due to Legislative Adjustment: The Inflation Reduction Act (IRA) introduced changes that lead to significant legislative year-over-year adjustments. IRA introduced and expanded a number of clean energy provisions. A large share of the provisions are new with very little related data to perform direct microdata modeling and analysis. There is also significant uncertainty about the impact of the energy provisions on program participation and expected growth in existing programs. Due to the limitations and uncertainty, a majority of the provisions are grouped into a single category, IRA Energy Provisions, and are estimated jointly. The remaining IRA energy provisions could be estimated separately. Given the level of uncertainty related to these estimates lower bound and upper bound estimates are also provided.

	Burden in Hours		
	Lower Bound	Estimate	Upper Bound
IRA Energy Provision	450,000	600,000	750,000
Corporate Alternative Minimum Tax	50,000	100,000	150,000
45W Commercial Clean Vehicles	50,000	150,000	200,000
48D Advanced Manufacturing Investment Credit	<50,000	<50,000	<50,000
Total	550,000	850,000	1,100,000
	Burden in Dollars		
	Lower Bound	Estimate	Upper Bound
IRA Energy Provision	\$32,000,000	\$57,500,000	\$83,000,000
Corporate Alternative Minimum Tax	\$1,000,000	\$4,000,000	\$6,000,000
45W Commercial Clean Vehicles	\$1,000,000	\$2,500,000	\$4,000,000
48D Advanced Manufacturing Investment Credit	\$500,000	\$1,000,000	\$2,000,000
Total	\$34,500,000	\$65,000,000	\$95,000,000
	Monetized Total Burden		
	Lower Bound	Estimate	Upper Bound
IRA Energy Provision	\$53,000,000	\$100,000,000	\$147,000,000
Corporate Alternative Minimum Tax	\$6,000,000	\$15,000,000	\$24,000,000
45W Commercial Clean Vehicles	\$2,000,000	\$5,000,000	\$8,000,000
48D Advanced Manufacturing Investment Credit	\$1,000,000	\$2,000,000	\$3,000,000

Total	\$62,000,000	\$122,000,000	\$182,000,000
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Source: IRS:RAAS:KDA:TBL (12-1-23)

Detail may not add to total due to rounding

Changes Due to Agency Adjustment: There were no independent and significant year-over-year Agency changes impacting the burden calculations for this collection. Part of the year-over-year legislative adjustments from IRA are partially attributed to agency changes but separating the legislative and agency changes in a defensible way is not possible given their interconnectedness and the uncertainty associated with the estimates. Also, a majority of the burden is from legislative changes and the associated agency changes are typically on the margin.

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

The intent of this collection is to collect data in areas of income, gains, losses, deductions, credits, and to figure the income tax liability of a business taxpayer.

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

We believe that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the forms sunset as of the expiration date. Taxpayers are not likely to be aware that the IRS intends to request renewal of the OMB approval and obtain a new expiration date before the old one expires.

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT

There are no exceptions to the certification statement.

Note: The following paragraph applies to all of the collections of information in this submission:

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.

Appendix A

Product	Title
Form 1042	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons
Form 1042 (SCH Q)	Schedule Q (Form 1042)
Form 1042-S	Foreign Person's U.S. Source Income Subject to Withholding
Form 1042-T	Annual Summary and Transmittal of Forms 1042-S
Form 1065	U.S. Return of Partnership Income
Form 1065 (SCH B-1)	Information for Partners Owning 50% or More of the Partnership
Form 1065 (SCH B-2)	Election Out of the Centralized Partnership Audit Regime
Form 1065 (SCH C)	Additional Information for Schedule M-3 Filers
Form 1065 (SCH D)	Capital Gains and Losses
Form 1065 (SCH K-1)	Partner's Share of Income, Deductions, Credits, etc.
Form 1065 (SCH K-2)	Partner's Distributive Share Items-International
Form 1065 (SCH K-3)	Partner's Share of Income, Deductions, Credits, etc.-International
Form 1065 (SCH M-3)	Net Income (Loss) Reconciliation for Certain Partnerships
Form 1065X	Amended Return or Administrative Adjustment Request (AAR)
Form 1066	U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return
Form 1066 (SCH Q)	Quarterly Notice to Residual Interest Holder of REMIC Taxable Income or Net Loss Allocation
Form 1118	Foreign Tax Credit-Corporations
Form 1118 (SCH I)	Reduction of Foreign Oil and Gas Taxes
Form 1118 (SCH J)	Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances, and Overall Foreign and Domestic Loss Account Balances
Form 1118 (SCH K)	Foreign Tax Carryover Reconciliation Schedule
Form 1118 (SCH L)	Foreign Tax Redeterminations
Form 1120	U.S. Corporation Income Tax Return
Form 1120 (SCH B)	Additional Information for Schedule M-3 Filers
Form 1120 (SCH D)	Capital Gains and Losses
Form 1120 (SCH G)	Information on Certain Persons Owning the Corporation's

Product	Title
	Voting Stock
Form 1120 (SCH H)	Section 280H Limitations for a Personal Service Corporation (PSC)
Form 1120 (SCH M-3)	Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More
Form 1120 (SCH N)	Foreign Operations of U.S. Corporations
Form 1120 (SCH O)	Consent Plan and Apportionment Schedule for a Controlled Group
Form 1120 (SCH PH)	U.S. Personal Holding Company (PHC) Tax
Form 1120 (SCH UTP)	Uncertain Tax Position Statement
Form 1120-C	U.S. Income Tax Return for Cooperative Associations
Form 1120-F	U.S. Income Tax Return of a Foreign Corporation
Form 1120-F (SCH H)	Deductions Allocated to Effectively Connected Income Under Regulations Section 1.861-8
Form 1120-F (SCH I)	Interest Expense Allocation Under Regulations Section 1.882-5
Form 1120-F (SCH M1 & M2)	Reconciliation of Income (Loss) and Analysis of Unappropriated Retained Earnings per Books
Form 1120-F (SCH M-3)	Net Income (Loss) Reconciliation for Foreign Corporations With Reportable Assets of \$10 Million or More
Form 1120-F (SCH P)	List of Foreign Partner Interests in Partnerships
Form 1120-F (SCH Q)	Tax Liability of Qualified Derivatives Dealer (QDD)
Form 1120-F (SCH S)	Exclusion of Income From the International Operation of Ships or Aircraft Under Section 883
Form 1120-F (SCH V)	List of Vessels or Aircraft, Operators, and Owners
Form 1120-FSC	U.S. Income Tax Return of a Foreign Sales Corporation
Form 1120-FSC (SCH P)	Transfer Price or Commission
Form 1120-H	U.S. Income Tax Return for Homeowners Associations
Form 1120-IC-DISC	Interest Charge Domestic International Sales Corporation Return
Form 1120-IC-DISC (SCH K)	Shareholder's Statement of IC-DISC Distributions
Form 1120-IC-DISC (SCH P)	Intercompany Transfer Price or Commission
Form 1120-IC-DISC (SCH Q)	Borrower's Certificate of Compliance With the Rules for Producer's Loans
Form 1120-L	U.S. Life Insurance Company Income Tax Return
Form 1120-L (SCH M-3)	Net Income (Loss) Reconciliation for U.S. Life Insurance Companies With Total Assets of \$10 Million or More

Product	Title
Form 1120-ND*	Return for Nuclear Decommissioning Funds and Certain Related Persons
Form 1120-PC	U.S. Property and Casualty Insurance Company Income Tax Return
Form 1120-PC (SCH M-3)	Net Income (Loss) Reconciliation for U.S. Property and Casualty Insurance Companies With Total Assets of \$10 Million or More
Form 1120-POL	U.S. Income Tax Return for Certain Political Organizations
Form 1120-REIT	U.S. Income Tax Return for Real Estate Investment Trusts
Form 1120-RIC	U.S. Income Tax Return for Regulated Investment Companies
Form 1120-S	U.S. Income Tax Return for an S Corporation
Form 1120-S (SCH B-1)	Information on Certain Shareholders of an S Corporation
Form 1120-S (SCH D)	Capital Gains and Losses and Built-In Gains
Form 1120-S (SCH K-1)	Shareholder's Share of Income, Deductions, Credits, etc.
Form 1120-S (SCH K-2)	Shareholder's Pro Rata Share Items-International
Form 1120-S (SCH K-3)	Shareholder's Share of Income, deductions, Credits, etc. - International
Form 1120-S (SCH M-3)	Net Income (Loss) Reconciliation for S Corporations With Total Assets of \$10 Million or More
Form 1120-SF	U.S. Income Tax Return for Settlement Funds (Under Section 468B)
Form 1120-X	Amended U.S. Corporation Income Tax Return
Form 1122	Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return
Form 1125-A	Cost of Goods Sold
Form 1125-E	Compensation of Officers
Form 1127	Application for Extension of Time for Payment of Tax Due to Undue Hardship
Form 1128	Application to Adopt, Change, or Retain a Tax Year
Form 1138	Extension of Time For Payment of Taxes By a Corporation Expecting a Net Operating Loss Carryback
Form 1139	Corporation Application for Tentative Refund
Form 2220	Underpayment of Estimated Tax By Corporations
Form 2438	Undistributed Capital Gains Tax Return
Form 2439	Notice to Shareholder of Undistributed Long-Term Capital Gains

Product	Title
Form 2553	Election by a Small Business Corporation
*Form 2848	Power of Attorney and Declaration of Representative
*Form 3115	Application for Change in Accounting Method
*Form 3468	Investment Credit
*Form 3520	Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts
*Form 3520-A	Annual Return of Foreign Trust With a U.S. Owner
*Form 3800	General Business Credit
*Form 4136	Credit for Federal Tax Paid on Fuels
*Form 4255	Recapture of Investment Credit
*Form 4466	Corporation Application for Quick Refund of Overpayment of Estimated Tax
*Form 4562	Depreciation and Amortization (Including Information on Listed Property)
*Form 4684	Casualties and Thefts
*Form 4797	Sales of Business Property
*Form 4810	Request for Prompt Assessment Under Internal Revenue Code Section 6501(d)
*Form 4876-A	Election to Be Treated as an Interest Charge DISC
Form 5452	Corporate Report of Nondividend Distributions
Form 5471	Information Return of U.S. Persons With Respect To Certain Foreign Corporations
Form 5471 (SCH E)	Income, War Profits, and Excess Profits Taxes Paid or Accrued
Form 5471 (SCH G-I)	Schedule G-1 (Form 5471), Cost Sharing Arrangement
Form 5471 (SCH H)	Current Earnings and Profits
Form 5471 (SCH I-1)	Information for Global Intangible Low-Taxed Income
Form 5471 (SCH J)	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation
Form 5471 (SCH M)	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons
Form 5471 (SCH O)	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock
Form 5471 (SCH P)	Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations
Form 5471 (SCH Q)	CFC Income by CFC Income Groups

Product	Title
Form 5471 (SCH R)	Distributions From a Foreign Corporation
Form 5472	Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business
*Form 56	Notice Concerning Fiduciary Relationship
*Form 56-F	Notice Concerning Fiduciary Relationship of Financial Institution
*Form 5713	International Boycott Report
*Form 5713 (SCH A)	International Boycott Factor (Section 999(c)(1))
*Form 5713 (SCH B)	Specifically, Attributable Taxes and Income (Section 999(c)(2))
*Form 5713 (SCH C)	Tax Effect of the International Boycott Provisions
*Form 5735	American Samoa Economic Development Credit
*Form 5735 Schedule P	Allocation of Income and Expenses Under Section 936(h)(5)
*Form 5884	Work Opportunity Credit
*Form 5884-A	Credits for Affected Midwestern Disaster Area Employers (for Employers Affected by Hurricane Harvey, Irma, or Maria or Certain California Wildfires)
*Form 6198	At-Risk Limitations
*Form 6478	Biofuel Producer Credit
*Form 6627	Environmental Taxes
*Form 6765	Credit for Increasing Research Activities
*Form 6781	Gains and Losses From Section 1256 Contracts and Straddles
*Form 7004	Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns
*Form 7205	Energy Efficient Commercial Buildings Deduction
Form 7207	Advanced Manufacturing Production Credit
Form 7210	Clean Hydrogen Production Credit
Form 7213	Nuclear Power Production Credit
Form 8023	Elections Under Section 338 for Corporations Making Qualified Stock Purchases
Form 8050	Direct Deposit Corporate Tax Refund
*Form 8082	Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)
*Form 8275	Disclosure Statement

Product	Title
*Form 8275-R	Regulation Disclosure Statement
*Form 8288	U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests
*Form 8288-A	Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests
*Form 8288-B	Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests
Form 8288-C	Statement of Withholding Under Section 1446(f)(4) on Dispositions by Foreign Persons of Partnership Interests
*Form 8300	Report of Cash Payments Over \$10,000 Received In a Trade or Business
Form 8302*	Electronic Deposit of Tax Refund of \$1 Million or More
Form 8308	Report of a Sale or Exchange of Certain Partnership Interests
Form 8329*	Lender's Information Return for Mortgage Credit Certificates (MCCs)
Form 8404	Interest Charge on DISC-Related Deferred Tax Liability
Form 8453-CORP	E-file Declaration for Corporations
Form 8453-PE	U.S. Partnership Declaration for an IRS e-file Return
Form 851	Affiliations Schedule
*Form 8586	Low-Income Housing Credit
*Form 8594	Asset Acquisition Statement Under Section 1060
*Form 8609	Low-Income Housing Credit Allocation and Certification
*Form 8609-A	Annual Statement for Low-Income Housing Credit
*Form 8611	Recapture of Low-Income Housing Credit
*Form 8621	Information Return By Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund
*Form 8621-A	Return by a Shareholder Making Certain Late Elections to End Treatment as a Passive Foreign Investment Company
*Form 8655	Reporting Agent Authorization
*Form 8697	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts
*Form 8703	Annual Certification of a Residential Rental Project
Form 8716	Election To Have a Tax Year Other Than a Required Tax Year
Form 8752	Required Payment or Refund Under Section 7519
Form 8804	Annual Return for Partnership Withholding Tax (Section 1446)

Product	Title
Form 8804 (SCH A)	Penalty for Underpayment of Estimated Section 1446 Tax for Partnerships
Form 8804-C	Certificate of Partner-Level Items to Reduce Section 1446 Withholding
Form 8804-W	Installment Payments of Section 1446 Tax for Partnerships
Form 8805	Foreign Partner's Information Statement of Section 1446 Withholding tax
Form 8806	Information Return for Acquisition of Control or Substantial Change in Capital Structure
Form 8810	Corporate Passive Activity Loss and Credit Limitations
Form 8813*	Partnership Withholding Tax Payment Voucher (Section 1446)
Form 8819	Dollar Election Under Section 985
*Form 8820	Orphan Drug Credit
*Form 8822-B	Change of Address - Business
*Form 8824	Like-Kind Exchanges
Form 8825	Rental Real Estate Income and Expenses of a Partnership or an S Corporation
*Form 8826	Disabled Access Credit
Form 8827	Credit for Prior Year Minimum Tax-Corporations
*Form 8830	Enhanced Oil Recovery Credit
*Form 8832	Entity Classification Election
*Form 8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)
*Form 8834	Qualified Electric Vehicle Credit
*Form 8835	Renewable Electricity, Refined Coal, and Indian Coal Production Credit
*Form 8838	Consent to Extend the Time To Assess Tax Under Section 367-Gain Recognition Agreement
*Form 8838-P	Consent To Extend the Time To Assess Tax Pursuant to the Gain Deferral Method (Section 721 (c))
Form 8842	Election to Use Different Annualization Periods for Corporate Estimated Tax
*Form 8844	Empowerment Zone Employment Credit
Form 8845	Indian Employment Credit
Form 8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips
Form 8848	Consent to Extend the Time to Assess the Branch Profits Tax

Product	Title
	Under Regulations Sections 1.884-2(a) and (c)
*Form 8858	Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs)
*Form 8858 (SCH M)	Transactions Between Foreign Disregarded Entity (FDE) or Foreign Branch (FB) and the Filer or Other Related Entities
*Form 8864	Biodiesel and Renewable Diesel Fuels Credit
Form 8865	Return of U.S. Persons With Respect to Certain Foreign Partnerships
Form 8865 (SCH G)	Statement of Application for the Gain Deferral Method Under Section 721€
Form 8865 (SCH H)	Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721 €
Form 8865 (SCH K-1)	Partner's Share of Income, Deductions, Credits, etc.
Form 8865 (SCH K-2)	Partner's Distributive Share Items-International
Form 8865 (SCH K-3)	Partner's Share of Income, Deductions, Credits, etc.- International
Form 8865 (SCH O)	Transfer of Property to a Foreign Partnership
Form 8865 (SCH P)	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership
*Form 8866	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method
Form 8869	Qualified Subchapter S Subsidiary Election
*Form 8873	Extraterritorial Income Exclusion
*Form 8874	New Markets Credit
Form 8875	Taxable REIT Subsidiary Election
*Form 8878-A	IRS e-file Electronic Funds Withdrawal Authorization for Form 7004
Form 8879-CORP	E-file Authorization for Corporations
Form 8879-PE	IRS e-file Signature Authorization for Form 1065
*Form 8881	Credit for Small Employer Pension Plan Startup Costs
*Form 8882	Credit for Employer-Provided Childcare Facilities and Services
*Form 8883	Asset Allocation Statement Under Section 338
*Form 8886	Reportable Transaction Disclosure Statement
*Form 8896	Low Sulfur Diesel Fuel Production Credit
*Form 8900	Qualified Railroad Track Maintenance Credit

Product	Title
*Form 8902	Alternative Tax on Qualified Shipping Activities
*Form 8903	Domestic Production Activities Deduction
*Form 8906	Distilled Spirits Credit
*Form 8908	Energy Efficient Home Credit
*Form 8910	Alternative Motor Vehicle Credit
*Form 8911	Alternative Fuel Vehicle Refueling Property Credit
*Form 8912	Credit to Holders of Tax Credit Bonds
Form 8916	Reconciliation of Schedule M-3 Taxable Income with Tax Return Taxable Income for Mixed Groups
Form 8916-A	Supplemental Attachment to Schedule M-3
*Form 8918	Material Advisor Disclosure Statement
Form 8923	Mining Rescue Team Training Credit
*Form 8925	Report of Employer-Owned Life Insurance Contracts
*Form 8927	Determination Under Section 860€(4) by a Qualified Investment Entity
*Form 8932	Credit for Employer Differential Wage Payments
*Form 8933	Carbon Oxide Sequestration Credit
*Form 8936	Clean Vehicle Credits
*Form 8936 Sch A	Clean Vehicle Credit Amount
Form 8936-A	Qualified Commercial Clean Vehicle Credit
Form 8936-A Sch 1	Schedule for Qualified Commercial Clean Vehicle
*Form 8937	Report of Organizational Actions Affecting Basis of Securities
*Form 8938	Statement of Foreign Financial Assets
*Form 8941	Credit for Small Employer Health Insurance Premiums
*Form 8947	Report of Branded Prescription Drug Information
*Form 8966	FATCA Report
*Form 8966-C	Cover Sheet for Form 8966 Paper Submissions
Form 8978	Partner's Additional Reporting Year Tax
Form 8978- Sch-A	Partners Additional Reporting Year Tax
Form 8979	Partnership Representative Revocation/Resignation and Designation

Product	Title
Form 8990	Limitation on Business Interest Expense IRC 163(j)
Form 8991	Tax on Base Erosion Payments of Taxpayers with Substantial Gross Receipts
Form 8992	U.S Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI).
Form 8992 Sch-A	Schedule A, Global Intangible Low-taxed Income (GILTI)
Form 8992-Sch-B	Calculation of Global Intangible Low-Taxed Income (GILTI) for Members of a U. S. Consolidated Group Who Are U. S. Shareholders of a CFC
Form 8993	Section 250 Deduction for Foreign-Derived Intangible Income (FDII)and Global Intangible Low-Taxed Income (GILTI).
*Form 8994	Employer Credit for Paid Family and Medical Leave
*Form 8995	Qualified Business Income Deduction Simplified Computation
*Form 8995-A	Qualified Business Income Deduction
*Form 8995-A (SCH A)	Specified Service Trades or Businesses
*Form 8995-A (SCH B)	Aggregation of Business Operations
*Form 8995-A (SCH C)	Loss Netting And Carryforward
*Form 8995-A (SCH D)	Special Rules for Patrons Of Agricultural Or Horticultural Cooperatives
Form 8996	Qualified Opportunity Fund
Form 8997	Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments
Form 926	Return by a U.S. Transferor of Property to a Foreign Corporation
Form 965-B	Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts
Form 965-C	Transfer Agreement Under Section 965(h)(3)
Form 965-D	Transfer Agreement Under 965(i)(2)
Form 965-E	Consent Agreement Under 965(i)(4)(D)
Form 966	Corporate Dissolution or Liquidation
*Form 970	Application to Use LIFO Inventory Method
*Form 972	Consent of Shareholder to Include Specific Amount in Gross Income
Form 973	Corporation Claim for Deduction for Consent Dividends
Form 976	Claim for Deficiency Dividends Deductions by a Personal Holding Company, Regulated Investment Company, or Real Estate Investment Trust

Product	Title
*Form 982	Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)
*Form SS-4	Application for Employer Identification Number
*Form SS-4(PR)	Solicitud de Número de Identificación Patronal (EIN)
*Form T (TIMBER)	Forest Activities Schedule
*Form W-8BEN	Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding (Individuals)
*Form W-8BEN(E)	Certificate of Entities Status of Beneficial Owner for United States Tax Withholding (Entities)
*Form W-8ECI	Certificate of Foreign Person's Claim That Income is Effectively Connected With the Conduct of a Trade or Business in the United States
*Form W-8IMY	Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting

Appendix B

OMB numbers that will no longer be separately reported in order to eliminate duplicate reporting of burden hours.

OMB Number:	Title
1545-0731	Definition of an S Corporation
1545-0746	LR-100-78 (Final) Creditability of Foreign Taxes
1545-0755	Related Group Election With Respect to Qualified Investments in Foreign Base Company Shipping Operations
1545-0771	TD 8864 (Final); EE-63-88 (Final and temp regulations) Taxation of Fringe Benefits and Exclusions From Gross Income for Certain Fringe Benefits; IA-140-86 (Temporary) Fringe Benefits Treas. reg 1.274
1545-0807	(TD 7533) Final, DISC Rules on Procedure and Administration; Rules on Export Trade Corporations, and (TD 7896) Final, Income from Trade Shows
1545-0879	TD 8426 - Certain Returned Magazines, Paperbacks or Records (IA-195-78)
1545-1018	FI-27-89 (Temporary and Final) Real Estate Mortgage Investment Conduits; Reporting Requirements and Other Administrative Matters; FI-61-91 (Final) Allocation of Allocable Investment
1545-1041	TD 8316 Cooperative Housing Corporations
1545-1051	TD 8556 (Final) - Computation and Characterization of Income and Earnings and Profits Under the Dollar Approximate Separate Transactions Method of Accounting (DASTM)
1545-1068	T.D. 8618 - Definition of a Controlled Foreign Corporation, Foreign Base Company Income, and Foreign Personal Holding Company Income of a Controlled Foreign Corporation (INTL-362-88)
1545-1070	Effectively connected income and the branch profits tax
1545-1072	INTL-952-86 (Final-TD 8410) and TD 8228 Allocation and Apportionment of Interest Expense and Certain Other Expenses
1545-1083	Treatment of Dual Consolidated Losses
1545-1093	Final Minimum Tax-Tax Benefit Rule (TD 8416)
1545-1102	PS-19-92 (TD 9420 -Final) Carryover Allocations and Other Rules Relating to the Low-Income Housing Credit
1545-1130	Special Loss Discount Account and Special Estimated Tax Payments for Insurance Companies
1545-1138	TD-8350 (Final) Requirements For Investments to Qualify under Section 936(d)(4) as Investments in Qualified Caribbean Basin Countries
1545-1146	Applicable Conventions Under the Accelerated Cost
1545-1191	Information with Respect to Certain Foreign- Owned Corporations - IRC Section 6038A
1545-1218	CO-25-96 (TD 8824 - Final) Regulations Under Section 1502 of the Internal Revenue Code of 1986; Limitations on Net Operating Loss Carryforwards and Certain Built-in Losses and Credits Following
1545-1224	T. D. 8337 (Final) Allocation and Apportionment of Deduction for State Income Taxes (INTL-112-88)
1545-1233	Adjusted Current Earnings (IA-14-91)(Final)

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1545-1237	REG-209831-96 (TD 8823) Consolidated Returns--Limitation on the Use of Certain Losses and Deductions
1545-1251	TD 8437 - Limitations on Percentage Depletion in the Case of Oil and Gas Wells
1545-1254	TD 8396 - Conclusive Presumption of Worthlessness of Debts Held by Banks (FI-34-91)
1545-1260	CO-62-89 (Final) Final Regulations under Section 382 of the Internal Revenue Code of 1986; Limitations on Corporate Net Operating Loss Carryforwards
1545-1271	Treatment of transfers of stock or securities to foreign corporations
1545-1275	Limitations on net operating loss carryforwards and certain built-in losses following ownership change
1545-1287	FI-3-91 (TD 8456 - Final) Capitalization of Certain Policy Acquisition Expenses
1545-1290	TD 8513 - Bad Debt Reserves of Banks
1545-1299	TD 8459 - Settlement Funds
1545-1300	Treatment of Acquisition of Certain Financial Institutions: Certain Tax Consequences of Federal Financial Assistance to Financial Institutions
1545-1308	TD 8449 (Final) Election, Revocation, Termination, and Tax Effect of Subchapter S Status
1545-1324	CO-88-90 (TD 8530) Limitation on Net Operating Loss Carryforwards and Certain Built-in Losses Following Ownership Change; Special Rule for Value of a Loss Corporation Under the Jurisdiction...
1545-1338	Election Out of Subchapter K for Producers of Natural Gas - TD 8578
1545-1344	TD 8560 (CO-30-92) Consolidated Returns--Stock Basis and Excess Loss Accounts, Earnings and Profits, Absorption of Deductions and Losses, Joining and Leaving Consolidated Groups, Worthless (Final)
1545-1352	TD 8586 (Final) Treatment of Gain From Disposition of Certain Natural Resource Recapture Property
1545-1357	PS-78-91 (TD 8521)(TD 8859) Procedures for Monitoring Compliance with Low- Income Housing Credit Requirements; PS-50-92 Rules to Carry Out the Purposes of Section 42 and for Correcting
1545-1364	Methods to Determine Taxable Income in connection with a Cost Sharing Arrangement - IRC Section 482
1545-1412	FI-54-93 (Final) Clear Reflection of Income in the Case of Hedging Transactions
1545-1417	Form 8845 - Indian Employment Credit
1545-1433	Consolidated and Controlled Groups- Intercompany Transactions and Related Rules
1545-1434	CO-26-96 (Final) Regulations Under Section 382 of the Internal Revenue Code of 1986; Application of Section 382 in Short Taxable Years and With Respect to Controlled Groups
1545-1438	TD 8643 (Final) Distributions of Stock and Stock Rights
1545-1440	TD 8611, Conduit Arrangements Regulations - Final (INTL-64-93)
1545-1447	CO-46-94 (TD 8594 - Final) Losses on Small Business Stock

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1545-1462	PS-268-82 (TD 8696) Definitions Under Subchapter S of the Internal Revenue Code
1545-1476	Source of Income From Sales of Inventory and Natural Resources Produced in One Jurisdiction and Sold in Another Jurisdiction
1545-1480	TD 8985 - Hedging Transactions
1545-1484	TD 8881(Final) REG-242282-97 (formerly Intl-62-90, Intl-32-93, Intl-52-86, and Intl-52-94) General Revision of Regulations Relating to Withholding of Tax on Certain U.S. Source Income Paid to Foreign
1545-1491	TD 8746 - Amortizable Bond Premium
1545-1493	TD 8684 - Treatment of Gain From the Disposition of Interest in Certain Natural Resource Recapture Property by S Corporations and Their Shareholders
1545-1507	(TD 8701)--Treatment of Shareholders of Certain Passive Investment Companies; (TD 8178)--Passive Foreign Investment Companies.
1545-1522	Revenue Procedure 2017-52, 2017-1, 2017-3 Rulings and determination letters
1545-1530	Rev. Proc. 2007-32 - Tip Rate Determination Agreement (Gaming Industry); Gaming Industry Tip Compliance Agreement Program
1545-1539	REG-208172-91 (TD 8787 -final) Basis Reduction Due to Discharge of Indebtedness
1545-1541	Revenue Procedure 97-27, Changes in Methods of Accounting
1545-1546	Revenue Procedure 97-33, EFTPS (Electronic Federal Tax Payment System)
1545-1548	Rev. Proc. 2013-30, Uniform Late S Corporation Election Revenue Procedure
1545-1549	Tip Reporting Alternative Commitment (TRAC) Agreement and Tip Rate Determination (TRDA) for Use in the Food and Beverage Industry
1545-1551	Changes in Methods of Accounting (RP 2016-29)
1545-1555	REG-115795-97 (Final) General Rules for Making and Maintaining Qualified Electing Fund Elections
1545-1556	TD 8786 - Source of Income From Sales of Inventory Partly From Sources Within a Possession of the U.S.; Also, Source of Income Derived From Certain Purchases From a Corp. Electing Sec. 936
1545-1558	Rev. Proc. 98-46 (modifies Rev. Proc.97-43)--Procedures for Electing Out of Exemptions Under Section 1.475(c)-1; and Rev. Rul. 97-39, Mark-to-Market Accounting Method for Dealers in Securities
1545-1559	Revenue Procedures 98-46 and 97-44, LIFO Conformity Requirement
1545-1566	Notice 2010-46, Prevention of Over-Withholding of U.S. Tax Avoidance With Respect to Certain Substitute Dividend Payments
1545-1588	Adjustments Following Sales of Partnership Interests
1545-1590	REG-251698-96 (T.D. 8869 - Final) Subchapter S Subsidiaries
1545-1617	REG-124069-02 (Final) Section 6038 - Returns Required with Respect to Controlled Foreign Partnerships; REG-118966-97 (Final) Information Reporting with Respect to Certain Foreign Partnership
1545-1634	TD 9595 (REG-141399-07) Consolidated Overall Foreign Losses, Separate Limitation Losses, and Overall Domestic Losses

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1545-1641	Rev. Proc. 99-17 - Mark to Market Election for Commodities Dealers and Securities and Commodities Traders
1545-1642	TD 8853 (Final), Recharacterizing Financing Arrangements Involving Fast-Pay Stock
1545-1646	TD 8851 - Return Requirement for United States Persons Acquiring or Disposing of an Interest in a Foreign Partnership, or Whose Proportional Interest in a Foreign Partnership Changes
1545-1647	Revenue Procedure 2001-21 Debt Roll-Ups
1545-1657	Revenue Procedure 99-32 -- Conforming Adjustments Subsequent to Section 482 Allocations
1545-1658	Purchase Price Allocations in Deemed Actual Asset Acquisitions
1545-1661	Qualified lessee construction allowances for short-term leases
1545-1672	T.D. 9047 - Certain Transfers of Property to Regulated Investment Companies (RICs) and Real Estate Investment Trusts (REITs)
1545-1675	Treatment of taxable income of a residual interest holder in excess of daily accruals
1545-1677	Exclusions From Gross Income of Foreign Corporations
1545-1684	Pre-Filing Agreements Program
1545-1690	Notice 2000-28, Coal Exports
1545-1699	TD 9715; Rev. Proc. 2015-26 (Formerly TD 9002; Rev Proc 2002-43), Agent for Consolidated Group
1545-1701	Revenue Procedure 2000-37 - Reverse Like-kind Exchanges (as modified by Rev Proc. 2004-51)
1545-1706	TD 9315 - Section 1503(d) Closing Agreement Requests
1545-1711	TD 9273 - Stock Transfer Rules: Carryover of Earnings and Taxes (REG-116050-99)
1545-1714	Tip Reporting Alternative Commitment (TRAC) for most industries
1545-1716	Employer-Designed Tip Reporting Program for the Food and Beverage Industry (EmTRAC Program) - Notice 2001-1
1545-1717	Tip Rate Determination Agreement (TRDA) for Most Industries
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1545-1730	Manner of making election to terminate tax-exempt bond financing
1545-1731	Extraterritorial Income Exclusion Elections
1545-1736	Advanced Insurance Commissions - Revenue Procedure 2001-24
1545-1748	Changes in Accounting Periods - REG-106917-99 (TD 8669 / Final)
1545-1752	Revenue Procedure 2008-38, Revenue Procedure 2008-39, Revenue Procedure 2008-40, Revenue Procedure 2008-41, Revenue Procedure 2008-42
1545-1756	Revenue Procedure 2001-56, Demonstration Automobile Use
1545-1765	T.D. 9171, New Markets Tax Credit
1545-1768	Revenue Procedure 2003-84, Optional Election to Make Monthly Sec. 706 Allocations
1545-1774	Extensions of Time to Elect Method for Determining Allowable Loss
1545-1784	Rev Proc 2002-32 as Modified by Rev Proc 2006-21, Waiver of 60-month

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1545-1786	Changes in Periods of Accounting
1545-1799	Notice 2002-69, Interest Rates and Appropriate Foreign Loss Payment Patterns For Determining the Qualified Insurance Income of Certain Controlled Corporations under Section 954(f)
1545-1801	Revenue Procedure 2002-67, Settlement of Section 351 Contingent Liability Tax Shelter Cases
1545-1806*	Form 8883 - Asset Allocation Statement Under Section 338
1545-1820	Revenue Procedure 2003-33, Section 9100 Relief for 338 Elections
1545-1828	TD 9048; 9254 - Guidance under Section 1502; Suspension of Losses on Certain Stock Disposition (REG-131478-02)
1545-1831	TD 9157 (Final) Guidance Regarding the Treatment of Certain Contingent Payment Debt Instruments w/ one or more Payments that are Denominated in, or Determined by Reference to, a Nonfunctional Currency
1545-1833	Revenue Procedure 2003-37, Documentation Provisions for Certain Taxpayers Using the Fair Market Value Method of Interest Expense Apportionment
1545-1834	Revenue Procedure 2003-39, Section 1031 LKE (Like-Kind Exchanges) Auto Leasing Programs
1545-1837	Revenue Procedure 2003-36, Industry Issue Resolution Program
1545-1847	Revenue Procedure 2004-29 - Statistical Sampling in Sec. 274 Context
1545-1855	TD 9285 - Limitation on Use of the Nonaccrual-Experience Method of Accounting Under Section 448(d)(5)
1545-1861	Revenue Procedure 2004-19 - Probable or Prospective Reserves Safe Harbor
1545-1870	TD 9107 - Guidance Regarding Deduction and Capitalization of Expenditures
1545-1893	Rollover of Gain from Qualified Small Business Stock to Another Qualified Small Business Stock
1545-1900	(TD 9212) Final, Source of Compensation for Labor or Personal Services
1545-1903	TD 9168 - Optional 10-Year Write off of Certain Tax Preferences (REG-124405-03)
1545-1905	TD 9289 (Final) Treatment of Disregarded Entities Under Section 752
1545-1906	TD 9210 - LIFO Recapture Under Section 1363(d)
1545-1915	Notice 2005-4, Fuel Tax Guidance, as modified
1545-1927*	Form 8878-A IRS e-file Electronic Funds Withdrawal Authorization for Form 7004
1545-1939	Notification Requirement for Transfer of Partnership Interest in Electing Investment Partnership (EIP)
1545-1945	26 U.S. Code section 475 - Mark to market accounting method for dealers in securities
1545-1946	T.D. 9315 (Final) Dual Consolidated Loss Regulations
1545-1965	TD 9360 (REG-133446-03)(Final) Guidance on Passive Foreign Company (PFIC) Purging Elections
1545-1983	Qualified Railroad Track Maintenance Credit

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1545-1986	Notice 2006-47, Elections Created or Effected by the American Jobs Creation Act of 2004.
1545-1990	Application of Section 338 to Insurance Companies
1545-2001	Rev. Proc. 2006-16, Renewal Community Depreciation Provisions
1545-2002	Notice 2006-25 (superseded by Notice 2007-53), Qualifying Gasification Project Program
1545-2003	Notice 2006-24, Qualifying Advanced Coal Project Program
1545-2004	Deduction for Energy Efficient Commercial Buildings
1545-2008	Nonconventional Source Fuel Credit
1545-2014	TD 9452 - Application of Separate Limitations to Dividends From Noncontrolled Section 902 Corporations
1545-2017	Notice 2006-46 Announcement of Rules to be included in Final Regulations under Section 897(d) and (e) of the Internal Revenue Code
1545-2019	TD 9451 - Guidance Necessary To Facilitate Business Election Filing; Finalization of Controlled Group Qualification Rules (TD 9329)
1545-2028	Fuel Cell Motor Vehicle Credit
1545-2030	REG-120509-06 (TD 9465 -Final), Determination of Interest Expense Deduction of Foreign Corporations
1545-2036	Taxation and Reporting of REIT Excess Inclusion Income by REITs, RICs, and Other Pass-Through Entities (Notice 2006-97)
1545-2070*	Rev. Proc. 2007-48 Routable Spare Parts Safe Harbor Method
1545-2072	Revenue Procedure 2007-35 - Statistical Sampling for Purposes of Section 199
1545-2091	TD 9512 (Final) - Nuclear Decommissioning Funds
1545-2096	Loss on Subsidiary Stock - REG-157711-02 (TD 9424 - Final)
1545-2103	Election to Expense Certain Refineries
1545-2110	REG-127770-07 (Final), Modifications of Commercial Mortgage Loans Held by a Real Estate Mortgage Investment Conduit.
1545-2114	S Corporation Guidance under AJCA of 2004 (TD 9422 Final - REG-143326-05)
1545-2122	Form 8931 - Agricultural Chemicals Security Credit
1545-2125	REG-143544-04 Regulations Enabling Elections for Certain Transaction Under Section 336(e)
1545-2133	Rev. Proc. 2009-16, Section 168(k)(4) Election Procedures and Rev. Proc. 2009-33, Section 168(k)(4) Extension Property Elections
1545-2134	Notice 2009-41- Credit for Residential Energy Efficient Property
1545-2145	Notice 2009-52, Election of Investment Tax Credit in Lieu of Production Tax Credit; Coordination with Department of Treasury Grants for Specified Energy Property in Lieu of Tax Credits
1545-2147	Internal Revenue Code Section 108(i) Election
1545-2149	Treatment of Services Under Section 482; Allocation of Income and Deductions From Intangibles; Stewardship Expense (TD 9456)
1545-2150	Notice 2009-58, Manufacturers' Certification of Specified Plug-in Electric Vehicles
1545-2151	Qualifying Advanced Energy Project Credit - Notice 2013-12

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1545-2153	Notice 2009-83 - Credit for Carbon Dioxide Sequestration Under Section 45Q
1545-2155	TD 9469 (REG-102822-08) Section 108 Reduction of Tax Attributes for S Corporations
1545-2156	Revenue Procedure 2010-13, Disclosure of Activities Grouped under Section 469
1545-2158	Notice 2010-54: Production Tax Credit for Refined Coal
1545-2165	Notice of Medical Necessity Criteria under the Mental Health Parity and Addiction Equity Act of 2008
1545-2183	Transfers by Domestic Corporations That Are Subject to Section 367(a)(5); Distributions by Domestic Corporations That Are Subject to Section 1248(f). (TD 9614 & 9615)
1545-2186	TD 9504, Basis Reporting by Securities Brokers and Basis Determination for Stock; TD 9616,TD9713, and TD 9750
1545-2194	Rules for Certain Rental Real Estate Activities
1545-2209	REG-112805-10 - Branded Prescription Drugs
1545-2242	REG-135491-10 - Updating of Employer Identification Numbers
1545-2245	REG-160873-04 - American Jobs Creation Act Modifications to Section 6708, Failure to Maintain List of Advisees With Respect to Reportable Transactions
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