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**SUPPORTING STATEMENT**

Internal Revenue Service

U.S. Income Tax Returns for Estate and Trusts

Forms: Form 1041, associated schedules, and related attachments.

OMB Control Number 1545-0092

**1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION**

Sections 6011 & 6012 of the Internal Revenue Code (IRC) require entities to prepare and file estate and trust income tax returns. These forms and related schedules are used by estate and trust to report income and other compensation subject to tax as well as to report and disclosure taxes paid.

Treasury Regulations section 1.6011-1 explains that every person subject to any tax, or required to collect any tax, under Subtitle A of the Code, shall make such returns or statements as are required by the regulations. The return or statement shall include therein the information required by the applicable regulations or forms. Section 1.6012-3 explains the general guidelines for estates and trusts required to make returns of income.

OMB 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 forms can be made available for use on a timelier basis.

This information collection request (ICR) covers the actual reporting, recordkeeping, and third-party disclosure burden associated with the forms, listed below, and their affiliated schedules and regulations. Forms that are used by other tax filers (e.g., individuals, businesses, etc.) are marked with an asterisk (\*). These forms will continue to report burden for other taxpayers under separate OMB numbers.

The following forms and worksheets were developed to assist taxpayers in the reporting of this information:

<b>Form</b>	<b>Description</b>
Form 1041	Income Tax return filed by a fiduciary for every domestic estate or domestic trust for which he or she acts.
Form 1041-A	Trusts claiming a contributions deduction under section 642(c) or split-interest trusts described in section 4947(a)(2) use Form 1041-A to report information required by section 6034.
Form 1041-ES	Estates and trusts use Form 1041-ES to figure and pay estimated tax.
Form 1041-ES (OCR)	Estates and trusts use the Form 1041-ES (OCR) estimated tax payment

	voucher to pay estimated tax for an estate or trust.
Form 1041-N	For use to elect the section 646 special income tax treatment. It is also used for the special information reporting requirements that apply to ANSTs.
Form 1041-QFT	For use by the trustee of a trust that elected to be taxed as a qualified funeral trust (QFT) uses Form 1041-QFT to report its income, deductions, gains, losses, etc., and income tax liability of the QFT. The trustee can use the form to file for a single QFT or for multiple QFTs having the same trustee, following the rules discussed under Composite Return.
Form 1041 Schedule D	For use for reporting details of gain or loss from sales or exchanges of capital assets and to assist in the computation of alternative tax for certain cases in which Schedule D (Form 1041) was completed.
Form 1041 Schedule I	For use to compute the Distributable Net Income (DNI) and Income Distribution Deduction on a minimum tax basis.
Form 1041 Schedule J	For use to report an accumulation distribution for a domestic complex trust that was: (1) previously treated at any time as a foreign trust (unless an exception is provided in future regulations); or (2) created before March 1, 1984, unless that trust would not be aggregated with other trusts under the rules of IRC section 643(f) if that section applied to the trust.
Form 1041 Schedule K-1	For use to report the beneficiary's share of income, deductions, and credits from a trust or a decedent's estate. A copy of each beneficiary's Schedule K-1 is attached to the Form 1041 filed with the IRS, and each beneficiary is given a copy of his or her respective Schedule K-1. One copy of each Schedule K-1 must be retained for the fiduciary's records.
Form 1041-T	A trust or, for its final year, a decedent's estate, uses Form 1041-T to elect to have its estimated tax payment treated as paid by a beneficiary or beneficiaries.
Form 1041-V	For use to send a check or money order for any balance due.
* Form 172	For use to report net operating losses (NOLs) of carryovers and carrybacks for Individuals, Estates, and Trusts
* Form 461	For use to calculate the limitation on trade or businesses losses as defined by IRC 461(l).
* Form 926	For use 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-A	For use to report a taxpayer's net 965 tax liability for each tax year in which a taxpayer must report or pay section 965 amounts.

*Form 982	For use to determine under certain circumstances described in section 108 the amount of discharged indebtedness that can be excluded from gross income.
*Form 1040 Schedule C	For use to report income or loss from a business operated or profession practiced as a sole proprietor or to report wages and expenses as a statutory employee.
*Form 1040 Schedule E	For use to report income from rental real estate, royalties, partnerships, S corporations, estates, trusts, and residual interests in real estate mortgage investment conduits (REMICs).
*Form 1040 Schedule F	For use by farmers with their Forms 1040, 1040-SR, 1041, 1065, or 1065-B to report farm income or losses, and expenses.
*Form 1040 Schedule H	For use by household employers with their Forms 1040, 1040NR, 1040-SS, or 1041 to report household employment taxes.
*Form 1045	For use by taxpayers (other than corporations) who have a net operating loss carryback and desire a quick refund of taxes.
*Form 1065 Schedule D	For use 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-2	For use by 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 1116	For use to support the foreign tax credit claimed for the amount of any income, war profits, and excess profits tax paid or accrued during the taxable year to any foreign country or U.S. possession.
*Form 1116 Sch B	For use to reconcile the prior year foreign tax carryover with the current year foreign tax carryover.
*Form 1116 Sch C	For use to report foreign tax redeterminations that occurred in the current tax year and how they relate to prior tax years.
*Form 2210	For use as an explanation to avoid penalty for underpayment of estimated tax.
*Form 2210-F	For use by persons whose gross income from farming or fishing is at least two-thirds of their gross annual income use Form 2210-F to see if they owe a penalty for underpaying their estimated tax.
*Form 2439	For use by regulated investment companies or real estate investment trusts for each shareholder for whom it paid tax on certain undistributed capital gains.
*Form 3115	For use request a change in either an overall accounting method or the accounting treatment of any item.
*Form 3468	For use to claim the investment credit, which includes rehabilitation,

	energy, qualifying advanced coal project, qualifying gasification project, and qualifying advanced energy project credits.
*Form 3800	For use to claim any of the general business credits.
*Form 4136	For use 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	For use 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 4562	For use 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 4684	For use as a guide for reporting gains and losses resulting from casualties and thefts.
*Form 4797	For use 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 4952	For use by individuals, estates, and trusts to figure the amount of investment interest expense (interest paid on loans allocable to investment property) they can deduct and the amount they can carry forward to future years.
*Form 4970	For use by beneficiaries who receive an accumulation distribution from certain domestic trust to figure the partial tax on the distribution.
*Form 4972	For use in averaging lump-sum distributions to determine whether the income tax computed under the averaging provisions is the most advantageous.
*Form 5227	For use to report the financial activities of a split-interest trust described in section 4947(a)(2) and to determine whether the trust is treated as a private foundation and subject to the excise taxes under Chapter 42.
*Form 5329	For use by any individual who has established a retirement account, annuity or retirement bond.
*Form 5471	For use to satisfy the reporting requirements of section 6038 and 6046.
*Form 5471 Schedule E	For use by filers to report taxes paid, accrued, or deemed paid and to report taxes for which a credit may not be taken.

*Form 5471 Schedule G-1	For use by filers 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	For use by filers to report the current E&P for U.S. tax purposes.
*Form 5471 Schedule I-1	For use by filers to report information determined at the CFC level with respect to amounts used in the determination of income inclusions by U.S. shareholders.
*Form 5471 Schedule J	For use by filers to report accumulated Earnings and Profits (E&P), in functional currency, computed under sections 964(a) and 986(b).
*Form 5471 Schedule M	For use by filers to report the transactions that occurred during the foreign corporation's annual accounting period ending with or within the U.S. person's tax year.
*Form 5471 Schedule O	For use by filers to report the organization or reorganization of a foreign corporation and the acquisition or disposition of its stock.
*Form 5471 Schedule P	For use by filers to report Previously Taxed Earnings and Profits of U.S. Shareholders of Certain Foreign Corporations.
*Form 5471 Schedule Q	For use by filers to report the CFC's income, deductions, taxes, and assets by CFC income groups
*Form 5471 Schedule R	For use by filers to report basic information pertaining to distributions from foreign corporations.
*Form 5713	For use 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 B	For use 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	For use by filers to compute the loss of tax benefits from participation in or cooperation with an international boycott.
*Form 5884	For use by filers 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	For use by filers to claim the employee retention credit for employers affected by qualified disasters.
*Form 6198	For use 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 6252	For use by filers to report income from the sale of real property or the casual sale of personal property other than inventory, if you are a dealer.

	At least one payment (including payments from sales reported on the installment method prior to 1980) will be received in a tax year after the year of sale.
*Form 6478	For use by filers to figure the biofuel producer credit for the tax year in which the sale or use occurs.
*Form 6765	For use by filers to figure and claim the credit for increasing research activities.
*Form 6781	For use by filers to report gains and losses on section 1256 contracts under the mark-to-market rules and under section 1092 from straddle positions.
*Form 7205	For use by filers to claim the deduction for qualifying energy efficient commercial building property (EECBP) placed in service during the tax year.
*Form 7207	For use by filers to calculate the advanced manufacturing production credit available under Section 45X.
*Form 7210	For use by filers to claim the section 45V credit for the production of qualified clean hydrogen produced after 2022.
*Form 7211	For use by filers to claim a credit available for businesses and other entities that produce in a qualified clean or renewable energy.
*Form 7213	For use by filers to claim a nuclear power production credit.
*Form 7217	For use by partners receiving a distribution of property from a partnership in a non-liquidating or liquidating distribution to report the basis of the distributed property, including any basis adjustment to such property as required by section 732(a)(2) or (b).
*Form 7218	For use by filers to claim a credit available for businesses and other entities that produce in a qualified clean or renewable energy.
*Form 8082	For use by filers to notify IRS of inconsistencies between the tax treatment of an item on their returns vs. the way the pass-through entity treated and reported the item on its return.
*Form 8275	For use by filers 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	For use by filers 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 8453-FE	For use by filers to authenticate the electronic Form 1041, U.S. Income Tax Return for Estates and Trusts.
*Form 8582	For use by filer with losses from passive activities to figure the amount of any passive activity loss allowed for the current tax year.

*Form 8582-CR	For use by filer with certain credits from passive activities to figure the amount of any passive activity credit allowed for the current tax year.
*Form 8586	For use by owners of qualified residential rental buildings in low-income housing projects to figure the amount of their low-income housing credit.
*Form 8594	For use 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	For use by owners of residential low-income rental buildings 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	For use to 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	For use 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	For use 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 8697	For use 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 8801	For use by filers to figure the minimum tax credit for alternative minimum tax and any minimum tax credit carryforward.
*Form 8820	For use by filers to claim an orphan drug credit.
*Form 8824	For use by filers to report each exchange of business or investment property for property of a like kind.
*Form 8825	For use by filers to report income and deductible expenses from rental real estate activities, including those that flow through from partnerships, estates, or trusts.
*Form 8826	For use by eligible small businesses to claim the disabled access credit, a part of the general business credit.
*Form 8829	For use by filers of Schedule C (Form 1040) to figure the allowable

	expenses for business use of their home and any carryover to the following year of amounts not deductible in the current year.
*Form 8830	For use by filers to claim the enhanced oil recovery credit, a part of the general business credit.
*Form 8833	For use by filers to make the treaty-based return position disclosure.
*Form 8835	For use by filers to claim the renewable electricity production credit. The credit is allowed only for the sale of electricity produced in the United States or U.S. possessions from qualified energy resources at a qualified facility.
*Form 8838	For use by a U.S. transferor if it enters into a gain recognition agreement pursuant to section 367(a) with respect to the transferred property.
*Form 8838-P	For use by a U.S. transferor to apply the gain deferral method as described in Treasury Regulations section 1.721(c)-3 upon a contribution of section 721(c) property to a section 721(c) partnership.
*Form 8844	For use by employers to claim the empowerment zone and renewal community employment credit.
*Form 8845	For use by employers of American Indians who are qualified employees to claim the Indian employment credit.
*Form 8846	For use 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 8855	For use by filers to make a section 645 election. This election allows a qualified revocable trust to be treated and taxed (for income tax purposes) as part of its related estate during the election period. Once the election is made, it cannot be revoked.
*Form 8858	For use 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 Schedule M	For use by certain U.S. persons that are required to file a 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 also used by certain U.S. person that are required to file a Form 5471 with respect to a CFC or Form 8865 with respect to a CFP, that is a tax owner of an FDE or FB, such as Category 4 filers of Form 5471, and Category 1 filers of Form 8865.
*Form 8864	For use by filers to claim the biodiesel and renewable diesel fuels credit.
*Form 8865	For use by filers 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	For use by filers to report the gain deferral method under Section 721(c).
*Form 8865 Schedule H	For use by filers to report acceleration events and exceptions reporting relating to gain deferral method under section 721 (c).
*Form 8865 Schedule K-1	For use by filers to report the information required under section 6038, section 6038B, or section 6046A.
*Form 8865 Schedule K-2	For use by filers to report partners share of income, deductions, and credits.
*Form 8865 Schedule K-3	For use by filers to report Partner's Share of Income, Deductions, Credits, etc.-International.
*Form 8865 Schedule O	For use by filers to report the information required under section 6038, section 6038B, or section 6046A.
*Form 8865 Schedule P	For use by filers to report the information required under section 6038, section 6038B, or section 6046A.
*Form 8866	For use by filers 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 8873	For use by filers to figure the amount of extraterritorial income excluded from gross income for the tax year.
Form 8879-F	For use by an electronic return originator when the fiduciary wants to use a personal identification number to electronically sign an estate's or trust's electronic income tax return, and if applicable consent to electronic funds withdrawal.
*Form 8881	For use by filers to claim the credit f under section 45E or qualified startup costs incurred in establishing or administering an eligible employer plan.
*Form 8882	For use by employers to claim the credit for qualified childcare facility and resource and referral expenditures.
*Form 8886	For use by filers to disclose participation in reportable transactions by taxpayers as described in regulations section 1.6011-4.
*Form 8896	For use by filers to claim the credit for qualified low sulfur diesel fuel production costs.
*Form 8903	For filers to calculate and report the domestic production activities deduction.
*Form 8904	For use by qualified owners of operating interests in marginal oil and gas

	wells will use the form to claim a credit for producing oil and gas from marginal wells.
*Form 8908	For use by filers 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	For use by filers to figure your credit for alternative motor vehicles you placed in service during your tax year.
*Form 8911	For use by filers to figure your credit for alternative fuel vehicle refueling property placed in service during the tax year.
*Form 8911 Schedule A	For use by filers for each qualified alternative fuel vehicle refueling property placed in service during the tax year.
*Form 8912	For use by filers to claim the credit for holding tax credit bonds.
*Form 8918	For use by materials advisors with respect to disclose certain information about the reportable transaction with the IRS.
*Form 8932	For use by filers to claim the credit for eligible differential wage payments you made to qualified employees during the tax year.
*Form 8933	For use by filers to claim the carbon dioxide sequestration credit.
*Form 8933 Schedule A	For use by the owner of the geological disposal site or the enhanced oil or gas recovery project (EOR project) at which captured qualified carbon oxide was injected during the year.
*Form 8933 Schedule B	For use by the operator of the geological disposal site.
*Form 8933 Schedule C	For use by of the operator of the enhanced oil or gas recovery project (EOR project).
*Form 8933 Schedule D	For use by the operator or owner of the geological disposal site or enhanced oil or gas recovery project (EOR project) to report a recapture event.
*Form 8933 Schedule E	For use by the owner of the capture facility that supplied qualified carbon oxide to another person that was properly disposed of in geological storage, used in an EOR project, or utilized in a manner consistent with section 45Q(f), and (2) you elect under section 45Q(f)(3) (B) to allow the credit to that person.
*Form 8933 Schedule F	For use by owner of the utilization facility who utilized qualified carbon oxide during the year.
*Form 8936	For use by filer to figure your credit for qualified plug-in electric drive motor vehicles you placed in service during your tax year.
*Form 8936 Schedule A	For use by filer to figure the credit amount for each clean vehicle they placed in service during their tax year.
*Form 8938	For use by filer to Report Foreign Financial Assets to comply with IRC section 6038D.

*Form 8941	For use by eligible small employers to figure the credit for small employer health insurance premiums for tax years beginning after 2009.
*Form 8949	For use by filers to list all capital gain and loss transactions.
*Form 8960	For use by filers to figure the amount of net investment income tax (NIIT).
*Form 8978	For use by partners (other than pass-through partners such as partnerships or S corporations) to report adjustments shown on Forms 8986 received from partnerships that have elected to push out adjustments to partnership-related items to their partners.
*Form 8978 Schedule A	For use 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 8990	For use by filers to calculate the amount of business interest expense you can deduct and the amount to carry forward to the next year.
*Form 8992	For use by filers to figure a U. S. Shareholder's GILTI inclusion.
*Form 8992 Schedule A	For used by filers to report Global Intangible Low-Taxed Income (GILTI).
*Form 8994	For use by filers to claim employer credit for paid family and medical leave.
*Form 8995	For use by filers to claim the qualified business income deduction simplified computation.
*Form 8995-A	For use by filers to determine if they meet the requirements of IRC 199A and take the qualified business income deduction.
*Form 8995-A Schedule A	For use by filers to determine if they meet the requirements of IRC 199A and take the qualified business income deduction.
*Form 8995-A Schedule B	For use by filers 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 Schedule C	For use by filers 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 Schedule D	For use by filers 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 8997	For use by filer 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 T	For use by filers 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.

**2. USE OF DATA**

The data is used by the IRS to verify that the correct taxes have been paid. The IRS uses some of the tax data to verify that the beneficiaries included the correct amounts on their returns. Also, the IRS uses the data to process payments more accurately and efficiently.

**3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN**

We are currently offering electronic filing for these forms.

**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**

There is no flexibility to reduce burden on small businesses or other small entities because the statutes apply to small businesses and small entities. Small business should not be disadvantaged as the forms have been structured to request the least amount of information and still satisfy the requirements of the statute and the needs of the IRS.

The forms can be filed electronically, which further reduces any burden to small businesses. The IRS proactively works with both internal and external stakeholders to minimize the burden on small businesses, while maintaining tax compliance. The IRS also seeks input regarding the burden estimates from the public via notices and tax product instructions.

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

Form 1041 and related schedules are used by the IRS to verify that the income tax reported is correct. 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, an increase in tax violations, and the inability of the IRS to meet its mission.

**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**

The IRS received one comment during the public comment period in response to the Federal Register notice (89 FR 73501), dated September 10, 2024. The comment received from first from Bureau of Economic Analysis strongly supports the continued collection of data by the Internal Revenue Service (IRS) on Form 1041. The IRS appreciates the comment. The full comment will be included within submission to the Office of Management and Budget (OMB).

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

No payment or gift will be provided to any respondents.

**10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES**

Generally, tax returns and tax return information are confidential as required by 26 U.S.C. 6103.

**11. JUSTIFICATION OF SENSITIVE QUESTIONS**

A privacy impact assessment (PIA) has been conducted for information collected under this request, and Privacy Act System of Records notices (SORN) have been issued for these systems under Treasury/IRS 22.062 - Electronic Filing Records; Treasury/IRS 24.030 - Customer Account Data Engine (CADE) Individual Master File; Treasury/IRS 24.046 - CADE Business Master File (BMF); Treasury/IRS 34.037 - Audit Trail and Security Records. The Internal Revenue Service PIAs can be found at <https://www.irs.gov/privacy-disclosure/privacy-impact-assessments-pia>.

Title 26 U.S.C. 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 Trusts and Estates:**

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.

The forms listed in Appendix A are used by trusts and estates to report and pay their income taxes. The burden included within this request for OMB approval includes reporting, recordkeeping, and third-party disclosures.

**Taxpayer Burden Model:**

The burden estimation methodology for trust and estate income tax reporting burden is being transitioned from the legacy Arthur D. Little (ADL) model to the IRS Taxpayer Burden Model. Burden is defined as the time and out-of-pocket costs incurred by taxpayers to comply with their federal tax reporting responsibilities. Time-related activities include recordkeeping, tax planning, gathering tax materials, learning about the law and what the taxpayer needs to do, and completing and submitting the return. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation fees, the purchase price of tax preparation software, submission fees, photocopying costs, postage, printing, and phone calls (if not toll-free). The methodology is based on the primary drivers associated with observed trust and estate income tax reporting burden. These include the type of trust or estate, the number of beneficiaries, and the complexity of the trust or estate's income generated from assets and investments. Indicators of tax law and administrative complexity, as reflected in the tax forms and instructions, are incorporated into the model. 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.

**Types of taxpayer activities reflected in the model are as follows:**

- Recordkeeping
- Purchasing tax preparation software
- Form completion and submission
- Calculating, reviewing, and paying estimated taxes
- Preparing and providing Schedule K-1s
- Tax preparation fees

**Taxpayer Burden Estimate:**

The burden estimation methodology for trust and estate income tax reporting burden is being transitioned from the legacy ADL model to the IRS Taxpayer Burden Model. The ADL estimate for the 153 forms and 27 regulations that this estimate replaces would have been 396,470,339 hours. The IRS Taxpayer Burden Model methodology provides an estimate of 31,900,000 hours, a decrease in total estimated time burden of 364,570,339 hours. The IRS Taxpayer Burden Model method also provides a new estimate of total out-of-pocket costs of \$5,501,000,000. Total estimated monetized burden is \$7,573,000,000. These changes are solely related to the transition of the burden estimate from the legacy ADL Model methodology to the preferred IRS Taxpayer Burden Model. This is a one-time change.

Fiscal Year (FY) 2025 Burden Total Estimates for trust and estate income tax forms, schedules, and regulations					
FY 25					
	FY23 to 24	Program Change due to Adjustment	Program Change due to New Legislation	Program Change due to Agency	FY25
<b>Responses per year</b>	19,120,534*	(16,050,534)	0	0	3,070,000**
<b>Burden in Hours</b>	396,470,339	(364,570,339)	0	0	31,900,000
<b>Monetized time Burden</b>	\$0	\$2,072,000,000	\$0	\$0	\$2,072,000,000
<b>Out-of-Pocket Costs</b>	\$0	\$5,501,000,000	\$0	\$0	\$5,501,000,000
<b>Total Monetized Burden***</b>	\$0	\$7,573,000,000	\$0	\$0	\$7,573,000,000

Source: IRS:RAAS:KDA (11-18-2024)

\*FY23 responses per year is a count of all forms and schedules filed under legacy ADL Model methodology

\*\*FY25 responses per year is a count of all taxpayers under the IRS Taxpayer Burden Model methodology. This approach is also used for OMB 1545-0074 (individuals), 1545-0123 (business entities), 1545-0029 (employment tax), and 1545-0047 (tax-exempt organizations).

\*\*\*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 to total due to rounding.

Tax return data are used to calculate a monetization rate for each trust and estate income tax forms. A lower bound is set at the federal median wage rate from the Bureau of Labor Statistics (BLS) Occupational Employment Statistics (OES) Survey. Rates from the OES 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 following additional breakouts of average burden are provided for transparency in understanding the average estimated burden experienced by taxpayers. Table 1 shows the average burden by filers of Form 1041. Table 2 shows the average burden by total income. Table 3 shows the average burden by the number of K-1s attached to the Form 1041.

**TABLE 1**

FY2025 Average Burden Projections by Entity Type				
Entity Type	Percent of Filed Form 1041**	Average Time (hrs.)	Average Out-of-Pocket Costs	Average Monetized Burden
Simple Trust	17%	9	\$ 1,300	\$ 1,900
Complex Trust*	54%	11	\$ 21,900	\$ 2,700
Decedent Estate	12%	18	\$ 3,300	\$ 4,400
Grantor Trust	16%	8	\$ 1,100	\$ 1,400
Qualified Disability Trust	1%	8	\$ 800	\$ 1,200
Pooled Income Fund	<1%	10	\$ 2,700	\$ 3,200

Source: IRS:RAAS:KDA (11-18-2024)

\*The category of Complex Trusts includes Chapter 7 and Chapter 11 Bankruptcy Estates.

\*\*Percentages based on Tax Year 2022 filings. Detail may not add to total due to rounding.

TABLE 2

FY2025 Average Burden Projections by Total Income*			
Table 2A - Simple Trusts			
Total Income	Average Time (hrs.)	Average Out-of-Pocket Costs	Average Monetized Burden
1. < \$1	8	\$ 800	\$ 1,200
2. \$1 to \$5,000	8	\$ 800	\$ 1,200
3. \$5,001 to \$10,000	7	\$ 900	\$ 1,400
4. \$10,001 to \$50,000	7	\$ 1,200	\$ 1,800
5. > \$50,000	11	\$ 2,500	\$ 3,700
Table 2B - Complex Trusts, Qualified Disability Trusts, Pooled Income Funds, Chapter 7 and 11 Bankruptcy Estates			
Total Income	Average Time (hrs.)	Average Out-of-Pocket Costs	Average Monetized Burden
1. < \$1	8	\$ 1,100	\$ 1,400
2. \$1 to \$5,000	9	\$ 900	\$ 1,300
3. \$5,001 to \$10,000	8	\$ 1,200	\$ 1,700
4. \$10,001 to \$50,000	9	\$ 1,700	\$ 2,400
5. > \$50,000	18	\$ 4,600	\$ 6,400
Table 2C - Decedent Estates			
Total Income	Average Time (hrs.)	Average Out-of-Pocket Costs	Average Monetized Burden
1. < \$1	16	\$ 2,500	\$ 3,400
2. \$1 to \$5,000	18	\$ 2,300	\$ 3,000
3. \$5,001 to \$10,000	18	\$ 2,900	\$ 3,800

4. \$10,001 to \$50,000	18	\$ 3,700	\$ 5,000
5. > \$50,000	21	\$ 6,000	\$ 8,000

Source: IRS:RAAS:KDA (11-18-2024)

\* Grantor trusts are not reflected in this table because income from a grantor trust is generally reported on the grantor's tax return.

TABLE 3

FY2025 Average Burden Projections by Number of K-1s Attached*			
Table 3A - Simple Trusts			
Number of K-1s	Average Time (hrs.)	Average Out-of-Pocket Costs	Average Monetized Burden
0	9	\$ 1,000	\$ 1,400
1-5	8	\$ 1,300	\$ 1,900
6-10	13	\$ 2,300	\$ 3,300
>10	17	\$ 3,300	\$ 4,700
Table 3B - Complex Trusts, Qualified Disability Trusts, Pooled Income Funds, Ch. 7 and 11 Bankruptcy Estates			
Number of K-1s	Average Time (hrs.)	Average Out-of-Pocket Costs	Average Monetized Burden
0	9	\$ 1,200	\$ 1,600
1-5	11	\$ 2,200	\$ 3,100
6-10	20	\$ 4,300	\$ 6,100
>10	26	\$ 5,800	\$ 8,100
Table 3C - Decedent Estates			
Number of K-1s	Average Time (hrs.)	Average Out-of-Pocket Costs	Average Monetized Burden
0	14	\$ 2,400	\$ 3,300
1-5	20	\$ 3,800	\$ 5,100
6-10	25	\$ 5,400	\$ 7,300
>10	32	\$ 7,500	\$ 11,000

Source: IRS:RAAS:KDA (11-18-2024)

\* Grantor trusts are not reflected in this table because they do not use Schedule K-1s. See Instructions to Form 1041, <https://www.irs.gov/instructions/i1041>.

The following are related regulations which impose no additional burden. Please continue to assign OMB number 1545-0092 to these regulations.

1.47-5	1.199A-4	1.641(b)-2
1.642(c)-1	1.642(c)-2	1.642(c)-6
1.642(g)-1	1.642(h)-2	1.642(i)-1
1.645-1	1.663(b)-2	1.666(d)-1A

1.671-4	1.1367-1	1.6001-1
1.6012-3	1.6033-2	1.6034-1
20.2055-2	53.6011-1	301.6034-1
301.6104(b)-1	301.6109-1	301.6111-3
301.6685-1	301.7207-1	301.7701-4

**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.

Product	Aggregate Cost per Product (factor applied)		Printing and Distribution		Government Cost Estimate per Product
Estate and Trust Income Tax Forms and Instructions	\$8,405,680	+	\$278,341	=	\$8,684,022
<b>Totals</b>	<b>\$8,405,680</b>	<b>+</b>	<b>\$278,341</b>	<b>=</b>	<b>\$8,684,022</b>
Table costs are based on 2023 actuals obtained from IRS Chief Financial Office and Media and Publications					
* New product costs will be included in the next collection update.					

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
3,070,000	\$ 2,502,357	+	\$ 373,926	=	\$ 2,876,283
<b>Total</b>					<b>\$ 2,876,283</b>
Table costs estimates are based on FY2023 IRS Cost Estimate References.					

The total government cost estimate for this collection is \$ 11,560,305.

**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. The change in reported burden from FY24 to FY25 is due to the technical change in how the estimated burden is calculated. The count of respondents is substantially lower because the IRS Taxpayer Burden Model methodology counts each taxpayer rather than counting each separate form or schedule filed. Time burden is substantially reduced because the IRS Taxpayer Burden Model methodology uses recent taxpayer-provided burden data which allows the IRS to take into account efficiencies resulting from advances in software technology and adoption of electronic filing.

	Requested (FY25)	Program Change Due to New Statute	Program Change Due to Agency Discretion	Change Due to Adjustment in Agency Estimate	Change Due to Potential Violation of the PRA	Previously Approved (FY23)
Responses	*3,070,000	0	0	(16,050,534)	0	**19,120,534
Burden in Hours	31,900,000	0	0	(364,570,339)	0	396,470,339
Annual Out-of-Pocket Cost	\$ 5,501,000,000	\$ 0	\$ 0	\$ 5,501,000,000	\$ 0	\$ 0

\*FY25 responses per year is a count of all filers of trust and estate income tax returns under the IRS Taxpayer Burden Model methodology. This approach is also used for OMB 1545-0074 individuals, 1545-0123 (business entities), 1545-0047 (tax-exempt organizations), and 1545-0029 (employment tax).

\*\*FY24 responses per year is a count of all forms and schedules filed under the legacy ADL model methodology.

**16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION**

There are no plans for tabulation, statistical analysis, and publication.

**17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE**

The IRS believes that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the forms and regulations expire 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 ON OMB**

There are no exceptions to the certification statement for this collection.

**Appendix A**

<b>Form</b>	<b>Title / Description</b>	<b>OMB Number</b>
172	Net Operating Losses (NOLs) for Individuals, Estates, and Trusts	1545-0074
461	Limitation on Business Losses	1545-2283
926	Return by a U.S. Transferor of Property to a Foreign Corporation	1545-0026
965-A	Form 965-A, Individual Report of Net 965 Tax Liability	1545-0074
982	Reduction of Tax Attributes Due to Discharge of Indebtedness (And Section 1082 Basis Adjustment)	1545-0046
1040 Schedule C	Profit or Loss from Business (Sole Proprietorship)	1545-0074
1040 Schedule E	Supplemental Income and Loss	1545-0074
1040 Schedule F	Profit or Loss from Farming	1545-0074
1040 Schedule H	Household Employment Taxes	1545-0074
1041	U.S. Income Tax Return for Estates and Trusts	1545-0092
1041 Schedule D	Capital Gains and Losses	1545-0092
1041 Schedule I	Alternative Minimum Tax-Estates and Trusts	1545-0092
1041 Schedule J	Accumulation Distribution for Certain Complex Trusts	1545-0092
1041 Schedule K-1	Beneficiary's Share of Income, Deductions, Credits, etc.	1545-0092
1041-A	U.S. Information Return Trust Accumulation of Charitable Amounts	1545-0094
1041-ES	Estimated Tax for Estates and Trusts	1545-0971
1041-ES (OCR)	Estimated Tax Vouchers Package 1041ES (OCR) 2017	1545-0971
1041-N	U.S. Income Tax Return for Electing Alaska Native Settlement	1545-1776
1041-QFT	U.S. Income Tax Return for Qualified Funeral Trusts	1545-1593
1041-T	Allocation of Estimated Tax Payments to Beneficiaries (Under Code section 643(g))	1545-1020
1041-V	Payment Voucher	1545-0092
1065 Schedule D	Capital Gains and Losses	1545-0123
1065 Schedule K-2	Partners' Distributive Share Items - International	1545-0123
1116	Foreign Tax Credit	1545-0121
1116 Schedule B	Foreign Tax Credit	1545-0121
1116 Schedule C	Foreign Tax Credit	1545-0121
2210	Underpayment of Estimated Tax by Individuals, Estates and Trusts	1545-0140

2210-F	Underpayment of Estimated Tax by Farmers and Fisherman	1545-0140
2439	Notice to Shareholder of Undistributed Long-Term Capital Gains	1545-0123
3115	Application for Change in Accounting Method	1545-2070
3468	Investment Credit	1545-0074
3800	General Business Credit	1545-0895
4136	Credit for Federal Tax Paid on Fuels	1545-0162
4255	Recapture of Investment Credit	1545-0166
4562	Depreciation and Amortization (Including Information on Listed Property)	1545-0172
4684	Casualties and Thefts	1545-0177
4797	Sales of Business Property	1545-0184
4952	Investment Interest Expense Deduction	1545-0191
4970	Tax on Accumulation Distribution of Trusts	1545-0192
4972	Tax on Lump-Sum Distributions	1545-0193
5227	Split-Interest Trust Information Return	1545-0196
5227	Split-Interest Trust Information Return	1545-0196
5329	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts	1545-0123
5471	Information Return of U.S. Persons With Respect to Certain Foreign Corporations	1545-0123
5471 Schedule E	Income, War Profits, and Excess Profits Taxes Paid or Accrued	1545-0123
5471 Schedule G1	Cost Sharing Arrangement	1545-0123
5471 Schedule H	Current Earnings and Profits	1545-0123
5471 Schedule I1	Information for Global Intangible Low-Taxed Income	1545-0123
5471 Schedule J	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation	1545-0123
5471 Schedule M	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons	1545-0123
5471 Schedule O	Organization or Reorganization of Foreign Corporation and Acquisitions and Dispositions of its Stock	1545-0123
5471 Schedule P	Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations	1545-0123
5471 Schedule Q	CFC Income by CFC Income Groups	1545-0123
5471 Schedule R	Form 5471 Schedule R	1545-0123
5713	International Boycott Report	1545-0216
5713 Schedule B	Specifically Attributable Taxes and Income (Section 999(c)(2))	1545-0216
5713 Schedule C	Tax Effect of The International Boycott Provisions	1545-0216
5884	Work Opportunity Credit.	1545-0219
5884-A	Employee Retention Credit for Employers Affected by Qualified Disasters	1545-1978
6198	At-Risk Limitations	1545-0712

6252	Installment Sale Income	1545-0228
6478	Biofuel Producer Credit	1545-0231
6765	Credit for Increasing Research Activities	1545-0619
6781	Gains and Losses from Section 1256 Contracts and Straddles	1545-0644
7205	Energy Efficient Commercial Buildings Deduction	1545-2004
7207	Advanced Manufacturing Production Credit	1545-2306
7210	Clean Hydrogen Production Credit	1545-0123
7211	Clean Electricity Production Credit	1545-0123
7213	Nuclear Power Production Credit	1545-0123
7217	Partner's Report of Property Distributed by a Partnership	1545-0123
7218	Clean Fuel Production Credit	1545-NEW
8082	Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)	1545-0074
8275	Disclosure Statement	1545-0889
8275-R	Regulation Disclosure Statement	1545-0889
8453-FE	U.S. Estate or Trust Income Tax Declaration and Signature for Electronic Filing	1545-0967
8582	Passive Activity Loss Limitations	1545-1008
8582-CR	Passive Activity Credit Limitations	1545-1034
8586	Low-Income Housing Credit	1545-0984
8594	Asset Acquisition Statement	1545-0074
8609	Low-Income Housing Credit Allocation and Certification	1545-0988
8609-A	Annual Statement for Low-Income Housing Credit	1545-0988
8611	Recapture of Low-Income Housing Credit	1545-1035
8621	Return by a Shareholder of a Passive Foreign Investment Co. or Qualified Electing Fund	1545-1002
8697	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts	1545-1031
8801	Credit For Prior Year Minimum Tax--Individuals, Estates, and Trusts	1545-1073
8820	Orphan Drug Credit	1545-1505
8824	Like-Kind Exchanges	1545-1190
8825	Rental Real Estate Income and Expenses of a Partnership or an S Corporation	1545-0123
8826	Disabled Access Credit	1545-1205
8829	Expenses for Business Use of Your Home	1545-0074
8830	Enhanced Oil Recovery Credit	1545-1292
8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)	1545-1354
8835	Renewable Electricity Production Credit	1545-1362
8838	Consent To Extend the Time To Assess Tax Under	1545-1395

	Section 367 – Gain Recognition Agreement	
8838-P	Consent To Extend the Time To Assess Tax Pursuant to the Gain Deferral Method (Section 721(c))	1545-1668
8844	Empowerment Zone Employment Credit	1545-1444
8845	Indian Employment Credit	1545-0123
8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips	1545-0123
8855	Election To Treat a Qualified Revocable Trust as Part of an Estate	1545-1881
8858	Information Return of U.S. Persons With Respect to Disregarded Entities (FDEs) and Foreign Branches (FBs)	1545-1910
8858 Schedule M	Transactions Between Foreign Disregarded Entity (FDE) or Foreign Branch (FB) and the Filer or Other Related Entities	1545-1910
8864	Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit	1545-1924
8865	Return of U.S. Persons With Respect to Certain Foreign Partnerships	1545-1668
8865 Schedule G	Statement of Application for the Gain Deferral Method Under Section 721(c)	1545-1668
8865 Schedule H	Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721(c)	1545-1668
8865 Schedule K-1	Partner's Share of Income, Deductions, Credits, etc. (Schedule K-1 (Form 8865))	1545-1668
8865 Schedule K-2	Schedule K-2 (Form 8865), Partners' Distributive Share Items - International	1545-1668
8865 Schedule K-3	Partner's Share of Income, Deductions, Credits, etc.- International	1545-1668
8865 Schedule O	Transfer of Property to a Foreign Partnership	1545-1668
8865 Schedule P	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership	1545-1668
8866	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method	1545-1622
8873	Extraterritorial Income Exclusion	1545-1722
8879-F	U.S. Estate or Trust Declaration for an IRS e-file Return	1545-0967
8881	Credit for Small Employer Pension Plan Startup Costs	1545-1810
8882	Credit for Employer-Provided Child Care Facilities and Services	1545-1809
8886	Reportable Transaction Disclosure Statement	1545-1800
8896	Low Sulfur Diesel Fuel Production Credit	1545-1914
8903	Domestic Production Activities Deduction	1545-1984
8904	Credit for Oil and Gas Production From Marginal Wells	1545-2278
8908	Energy Efficient Home Credit	1545-1979
8910	Alternative Motor Vehicle Credit	1545-1998

8911	Alternative Fuel Vehicle Refueling Property Credit	1545-0123
8911 Schedule A	Alternative Fuel Vehicle Refueling Property	1545-NEW
8912	Credit to Holders of Tax Credit Bonds	1545-2025
8918	Material Advisor Disclosure Statement	1545-0865
8932	Credit for Employer Differential Wage Payments	1545-2126
8933	Carbon Oxide Sequestration Credit	1545-2132
8933 Schedule A	Disposal or Enhanced Oil Recovery Owner Certification	1545-2132
8933 Schedule B	Disposal Operator Certification	1545-2132
8933 Schedule C	Enhanced Oil Recovery Operator Certification	1545-2132
8933 Schedule D	Recapture Certification	1545-2132
8933 Schedule E	Election Certification	1545-2132
8933 Schedule F	Utilization Certification	1545-2132
8936	Clean Vehicle Credits	1545-0074
8936 Schedule A	Clean Vehicle Credit Amount	1545-2137
8938	Statement of Specified Foreign Financial Assets	1545-2195
8941	Credit for Small Employer Health Insurance Premiums	1545-2198
8949	Sales and Other Dispositions of Capital Assets	1545-0074
8960	Net Investment Income Tax-Individuals, Estates, and Trusts	1545-2227
8978	Partner's Additional Reporting Year Tax	1545-0123
8978 Schedule A	Partners Additional Reporting Year Tax	1545-0123
8990	Limitation on Business Interest Expense Under Section 163(j).	1545-0123
8992	U.S Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)	1545-0123
8992 Schedule A	Schedule A, for Global Intangible Low-Taxed Income (GILTI)	1545-0123
8994	Employer Credit for Paid Family and Medical Leave	1545-2282
8995	Qualified Business Income Deduction Simplified Computation.	1545-2294
8995-A	Qualified Business Income Deduction	1545-2294
8995-A Schedule A	Specified Service Trades or Businesses	1545-2294
8995-A Schedule B	Aggregation of Business Operations	1545-2294
8995-A Schedule C	Loss Netting and Carryforward	1545-2294
8995-A Schedule D	Special Rules for Patrons of Agricultural or Horticultural Cooperatives	1545-2294
8997	Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments	1545-0123
T	Forest Activities	1545-0007
<p>*These forms were already included in 1545-0092. 1545-0092 will not be discontinued it will be the number assigned to all Forms within the employment tax collection.</p> <p>*1545-0074 will not be discontinued it will be the number assigned to all Forms within the individual tax collection</p> <p>*1545-0123 will not be discontinued. It is the business collection and 8922 will be included in both the Business collection and the Employment Tax collection.</p> <p>*1545-0029 will not be discontinued it will be the number assigned to all Forms within the employment tax collection.</p>		

## Appendix B

Guidance title	Description	OMB Number
Notice 2023-65	Section 45L New Energy Efficient Home Credit	1545-1994
Revenue Procedure 2009-20	Safe harbor treatment for taxpayers that experienced losses in certain investment arrangements discovered to be criminally fraudulent.	1545-0092
Revenue Procedure 2009-26	Examination of returns and claims for refund, credit or abatement; determination of correct tax liability.	1545-0092
Revenue Procedure 2009-52	Examination of returns and claims for refund, credit or abatement; determination of correct tax liability.	1545-0092
Revenue Procedure 2019-38	Trade or Business.	1545-0092
TD 9846	Regulations Regarding the Transition Tax Under Section 965 and Related Provisions.	1545-2280
TD 9847	Qualified Business Income Deduction.	1545-0092
TD 9902	Guidance Under Sections 951A and 954 Regarding Income Subject to a High Rate of Foreign Tax.	1545-0092
TD 9918	Effect of Section 67(g) on Trusts and Estates.	1545-0092
TD 9922	Guidance Related to the Allocation and Apportionment of Deductions and Foreign Taxes, Foreign Tax Redeterminations, Foreign Tax Credit Disallowance Under Section 965(g), Consolidated Groups, Hybrid Arrangements and Certain Payments Under Section 951A.	1545-1056

TD 9936	Guidance on Passive Foreign Investment Companies.	1545-0092
TD 9945	Guidance Under Section 1061	1545-0092
TD 9959	Guidance Related to the Foreign Tax Credit; Clarification of Foreign-Derived Intangible Income.	1545-2296
TD 9998	Increased Amounts of Credit or Deduction for Satisfying Certain Prevailing Wage and Registered Apprenticeship Requirements.	1545-2315
TD 10009	Advanced Manufacturing Investment Credit Rules Under Sections 48D and 50	1545-0092
TD 10010	Advanced Manufacturing Production Credit	1545-0092
TD 10015	Definition of Energy Property and Rules Applicable to the Energy Credit	1545-0092