SUPPORTING STATEMENT

Internal Revenue Service (IRS)

U. S. Business Income Tax Returns

OMB Control Number 1545-0123

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Section 6011, 6012, and 6031 of the Internal Revenue Code requires businesses to prepare and file income tax returns. These forms and related schedules are used by businesses to report income and other compensation subject to tax as well as to report and disclosure taxes paid.

Treasury Regulations section 1.6011-1, 1.6012-2, and 1.6031(a)-1 explains that every business 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. Treasury Regulation 301.6011-3 and 301.6011-5 requires the use of electronic filing for filing 10 or more returns.

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 and their affiliated schedules and regulations, listed below. Forms that are used by other tax filers (e.g., individuals, tax-exempt organizations, trusts and estates) are marked with an asterisk (\*). These forms will continue to report burden for other taxpayers under separate OMB numbers.

|  |  |  |
| --- | --- | --- |
|  | **Form** | **Description** |
|  | \*Form 1042 | 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 | 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 | Is an information return used by withholding agent to report certain income paid addresses in foreign countries |
|  | \*1042-T | Used to transmit paper Forms 1042-S, Foreign person’s U. S. Source Income subject to withholding, to the Internal Revenue Service |
|  | Form 1065 | 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 |
|  | Form 1065 Schedule B-1 | 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 | 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 | 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 | 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 | Used for reporting the distributive share of a partnership income,  credits, etc. |
|  | Form 1065 Schedule K-2 | Used 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 1065 Schedule K-3 | 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 | Used for 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 | 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 | 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 | 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 | Used to compute the amount of foreign tax credit claimed on corporation income tax returns |
|  | Form 1118 Schedule I | 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 | Used by Corporations claiming foreign tax credit to compute adjustments to separate limitation income (losses) and year-end account balances |
|  | Form 1118 Schedule K | Used to reconcile the corporation's prior year foreign tax carryover with its current year foreign tax carryover |
|  | Form 1118 Schedule L | Used to identify current tax year tax foreign tax redetermations, 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 | Used to report the income, gains, losses, deductions, credits, and to figure the income tax liability of a corporation |
|  | Form 1120 Schedule B | 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 | 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 | 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 | Used 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 | 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 | 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 |
|  | Form 1120 Schedule O | 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 | Used to compute Personal Holding Company tax |
|  | Form 1120 Schedule UTP | 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 | 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 | 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 | 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 | 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 and M-2 | 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 | 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 | 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 Schedule Q | 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 | 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 | 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 | Used to report the income, deductions, gains, losses, credits and tax liability of a foreign sales corporation |
|  | Form 1120-FSC Schedule P | 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 | Homeowner associations 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 | Used by IC-DISC corporations to certify that the borrower is in compliance with the rules for producer's loans |
|  | Form 1120-L | 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 | 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 | 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 | Used by Political organizations and certain exempt organizations to report their political organization taxable income and income tax liability |
|  | Form 1120-REIT | 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 | 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 | 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 | Used to report shareholders' pro rata shares of the corporation's income, credits, deductions, etc. |
|  | Form 1120-S Schedule K-2 | Used by S corporations to report shareholder’s pro rata shares items international. |
|  | Form 1120-S Schedule K-3 | 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 | 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 | 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 | 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 | 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 | 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 | Used to adopt, change or retain a certain tax year |
|  | Form 1138 | 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 | 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 | 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 | Used by regulated investment companies or real estate investment to figure income tax on certain undistributed capital gains |
|  | Form 2439 | 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 | 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 | Used to request a change in either an overall accounting method or the accounting treatment of any item |
|  | \*Form 3468 | 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 | Used to report certain transactions with foreign trusts, and receipt of certain large gifts of bequests from certain foreign persons |
|  | \*Form 3520-A | 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 | Used to claim any of the general business credits |
|  | \*Form 4136 | 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 | 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 | 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 | 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 | Used to figure the alternative minimum tax (AMT) under section 55 for a corporation that is not exempt from the AMT |
|  | \*Form 4684 | Used as a guide for reporting gains and losses resulting from casualties and thefts |
|  | \*Form 4797 | 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 | Prepared by a fiduciary representing a dissolving corporation or a decedent's estate to request a prompt assessment of tax |
|  | Form 4876-A | Used to elect to be treated as an interest charge domestic international sales corporation (IC-DISC) |
|  | Form 5452 | Used if the corporations made non dividend distributions to their shareholders under section 301, section 1368 (c)(3) or section 1371 |
|  | \*Form 5471 | Used to satisfy the reporting requirements of section 6038 and 6046 |
|  | Form 5471 Schedule E | Used to report taxes paid, accrued, or deemed paid under section 960(b)(2) by a foreign corporation for which a foreign tax credit is allowed; and used to report taxes for which a credit may not be taken |
|  | Form 5471 Schedule G-1 | Used 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 | Used to report the foreign corporation’s current year earnings and profits (E&P) for U.S. tax purposes |
|  | Form 5471 Schedule I-1 | Used to report information determined at the CFC level with respect to amounts used in the determination of income inclusions by U.S. shareholders under section 951A. |
|  | From 5471 Schedule J | 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 | 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 | Used by certain officers, directors, and shareholders of foreign corporations to report reorganization and acquisition/disposition of its stock |
|  | Form 5471 Schedule P | Used to report Previously Taxed Earnings and Profits of U.S. Shareholders of Certain Foreign Corporations |
|  | Form 5471 Schedule Q | 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 | Used to report basic information pertaining to distributions from foreign corporations |
|  | Form 5472 | 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 | Used by persons acting as a fiduciary to notify IRS of the creation or termination of the fiduciary relationship |
|  | \*Form 56F | 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 | 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 | 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 | 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 | 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 Schedule P | Used by 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 | 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 | Used to claim the employee retention credit for employers affected by qualified disasters |
|  | \*Form 6198 | 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 | Used to figure the biofuel producer credit for the tax year in which the sale or use occurs |
|  | \*Form 6627 | 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 | Used to figure and claim the credit for increasing research activities |
|  | \*Form 6781 | 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 | 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 | Used to claim the deduction for qualifying energy efficient commercial building property (EECBP) placed in service during the tax year |
|  | \*Form 7207 | Used to calculate the advanced manufacturing production credit available under Section 45X |
|  | \*Form 7210 | Used to claim the section 45V credit for the production of qualified clean hydrogen produced after 2022 |
|  | \*Form 7211 | Used to claim the section 45Y clean electricity production credit |
|  | \*Form 7213 | Used to claim a nuclear power production credit |
|  | \*Form 7218 | Used to claim the section 45Z clean fuel production credit |
|  | Form 8023 | Used by purchasing corporations to elect section 338 treatment for the qualified stock purchase of another (target) corporation |
|  | Form 8050 | 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 | Used when a Taxpayer reports an item on a K-1 differently that is shown on the K-1 |
|  | \*Form 8275 | 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 | 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 | 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 | 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 | 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 | Used as evidence of the amount of section 1446(f)(1) liability that has been satisfied |
|  | \*Form 8300 | 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 | 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 | Used by Partnerships to report the sale or exchange of a partnership interest involving unrealized receivables or inventory items |
|  | \*Form 8329 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | Used to designate a reporting agent to file certain tax returns electronically or on magnetic tape |
|  | \*Form 8697 | 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 | 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 | 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 | Used by Partnerships to report the total liability under section 1446 for the partnership's tax year |
|  | Form 8804 Schedule A | 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 | 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 | Used by Partnerships to determine their foreign partners' tax liability and their estimated tax payments |
|  | Form 8805 | 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 | Used to report an acquisition of control or a substantial change in the capital structure of a domestic corporation |
|  | Form 8810 | Used by closely held C corporations and personal service corporations that have passive activity losses and/or credits |
|  | \*Form 8813 | Used to pay the withholding tax under section 1446 to the United States Treasury |
|  | Form 8819 | 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 | Used to claim an orphan drug credit |
|  | \*Form 8822-B | Used by business taxpayers to report a change of address or business location |
|  | \*Form 8824 | Used to report each exchange of business or investment property for property of a like kind |
|  | Form 8825 | Used to report income and deductible expenses from rental real estate activities, including those that flow through from partnerships, estates, or trusts |
|  | \*Form 8826 | Used by eligible small businesses to claim the disabled access credit, a part of the general business credit |
|  | Form 8827 | 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 | Used to claim the enhanced oil recovery credit, a part of the general business credit |
|  | \*Form 8832 | 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 | Used to make the treaty-based return position disclosure |
|  | \*Form 8834 | Used by taxpayers to claim any qualified electric vehicle passive activity credit allowed for the current tax year |
|  | \*Form 8835 | 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 8838 | Used by U.S. transferors that entered into a gain recognition agreement under section 367(a) and 367(e)(2) |
|  | \*Form 8838-P | Is an information return for partnerships to extend the statue when one is claiming an election under section 721 (c) |
|  | Form 8842 | 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 | Used by employers to claim the empowerment zone and renewal community employment credit |
|  | Form 8845 | Used by Employers of American Indians who are qualified employees to claim the Indian employment credit |
|  | Form 8846 | 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 | 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 | 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 Schedule M | 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 | Used to claim the biodiesel and renewable diesel fuels credit |
|  | \*Form 8865 | 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 | Used to report the gain deferral method under Section 721(c) |
|  | \*Form 8865 Schedule H | Used to report acceleration events and exceptions reporting relating to gain deferral method under section 721 (c) |
|  | \*Form 8865 Schedule K-1 | Used to report a specific partner's share of the partnership income, deductions, credits, etc |
|  | \*Form 8865 Schedule K-2 | Used to report items of international tax relevance from the operation of a partnership |
|  | \*Form 8865 Schedule K-3 | Used to report the partner’s share of the items reported on Schedule K-2 |
|  | \*Form 8865 Schedule O | Used to report transfer of property to a foreign partnership. |
|  | \* Form 8865 Schedule P | Used to report the acquisition, disposition, and change of interest in a foreign partnership |
|  | \*Form 8866 | 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 | 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 | Used to figure the amount of extraterritorial income excluded from gross income for the tax year |
|  | \*Form 8874 | Used to claim the new markets credit for qualified equity investments made in qualified community development entities (CDEs) |
|  | Form 8875 | 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 | 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-CORP | 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 | U |
|  | \*Form 8881 | Used to claim the credit f under section 45E or qualified startup costs incurred in establishing or administering an eligible employer plan |
|  | \*Form 8882 | Used by employers to claim the credit for qualified childcare facility and resource and referral expenditures |
|  | Form 8883 | Used to report information about transactions involving the deemed sale of corporate assets under Section 338 |
|  | \*Form 8886 | Used to disclose participation in reportable transactions by taxpayers as described in regulations 1.6011-4 |
|  | \*Form 8896 | Used to claim the credit for qualified low sulfur diesel fuel production costs |
|  | \*Form 8900 | 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 | 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 | 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 | Used to claim the distilled spirits credit |
|  | \*Form 8908 | 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 | Used to figure your credit for alternative motor vehicles you placed in service during your tax year |
|  | \*Form 8911 | Used to figure your credit for alternative fuel vehicle refueling property placed in service during the tax year |
|  | \*Form 8911 Schedule A | Used to report the 30C alternative fuel vehicle refueling property credit, and taxpayers will use the schedule to calculate the credit amount for each qualified alternative refueling property that qualifies for the credit |
|  | \*Form 8912 | 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 | 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 | Used by materials advisors with respect to disclose certain information about the reportable transaction with the IRS |
|  | \*Form 8923 | 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 | Used to report all employer-owned life insurance contracts |
|  | \*Form 8927 | 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 | Used to claim the credit for eligible differential wage payments you made to qualified employees during the tax year |
|  | \*Form 8933 | Used to claim the carbon dioxide sequestration credit |
|  | \*Form 8933 Schedule A | Is a certificate for the owner(s) of geological disposal sites or the Enhanced Oil or Gas Recovery (EOR) project at which captured carbon qualified carbon oxide was injected during the year |
|  | \*Form 8933 Schedule B | Is a certificate for the operator of a geological disposal site at which captured qualified carbon oxide was injected during the year |
|  | \*Form 8933 Schedule C | Is a certificate for the operator of a EOR project at which captured qualified carbon oxide was injected during the year |
|  | \*Form 8933 Schedule D | Is a certificate for the owner or operator of the geological disposal site or EOR project to report a recapture event |
|  | \*Form 8933 Schedule E | Is a certificate for 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 the owner elects under 45Q(f)(3)(B) to allow the credit to that person. A separate election is made for each facility |
|  | \*Form 8933 Schedule F | Is a certificate for owners of the utilization facility who utilized qualified carbon oxide during the year to provide information to each supplier that the supplied qualified captured carbon oxide was utilized |
|  | \*Form 8936 | Used to claim the credit for each clean vehicle under P.L. 117-169 (Inflation Reduction Act of 2022 (IRA22)), sec. 13401, 13402 & 13403, IRC 30D, 45W & 25E |
|  | \*Form 8936 Schedule A | Used to calculate the qualified clean vehicle credit for each clean vehicle placed in service during the 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 | 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 | 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 | 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 | 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 Schedule A | 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 | Used by partnerships subject to Bipartisan Budget Act and by Partnership Representatives to comply with the IRC and the proposed regulations |
|  | Form 8990 | Used to calculate the amount of business interest expense you can deduct and the amount to carry forward to the next year |
|  | Form 8991 | Used to determine an applicable taxpayer’s tax on its base erosion minimum tax amount for the year |
|  | Form 8992 | Used to figure a U. S. Shareholder’s GILTI inclusion |
|  | Form 8992 Schedule A | Used to report Global Intangible Low-Taxed Income (GILTI) |
|  | Form 8992 Schedule B | 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 | Used to figure the amount of the eligible deduction for FDII and GILTI under section 250 |
|  | Form 8994 | Used to claim employer credit for paid family and medical leave |
|  | \*Form 8995 | Used to claim the qualified business income deduction simplified computation |
|  | \*Form 8995-A | Used to help taxpayer to determine if they meet the requirements of IRC 199A and take the qualified business income deduction |
|  | \*Form 8995-A Schedule A | Used to help taxpayers determine if they meet the requirements of IRC 199A and take the qualified business income deduction |
|  | \*Form 8995-A Schedule B | 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 Schedule C | 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 Schedule D | Used with Form 8895-A to report if they area 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 | Used by a corporation or partnership to certify that it is organized to invest in qualified opportunity zone property |
|  | Form 8997 | 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 | 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 | 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 | 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 | 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 | 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 | Used by a corporation if it is to be dissolved or if any of its stock is to be liquidated |
|  | \*Form 970 | Used to elect to use the last-in, first-out (LIFO) inventory meth |
|  | \*Form 972 | 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 | Used by corporations to claim a consent deduction in their tax returns |
|  | Form 976 | Used by personal holding companies, regulated investment companies, and real estate investment trusts to claim a deficiency dividends deduction |
|  | \*Form 982 | Used to determine under certain circumstances described in section 108 the amount of discharged indebtedness that can be excluded from gross income |
|  | \*Form SS-4 | Used to apply for an employer identification number (EIN), a nine-digit number assigned for tax filing and reporting purposes |
|  | \*Form SS-4PR | 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 | 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 | 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 | 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 | 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 | 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 |

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

1.468A-3

1.468A-4

1.468A-4(d)(1)

1.468A-7

1.468A-8

1.528-8(a)

1.1662-6

1.6011(c)

1.6012(a)

1.6012(a)(2)

1.6012(a)(3)

1.6012‑2(b)

1.6012‑6(b)

1.6012-2(c)(1)

1.6031-1

1.6033-1(a)(5)

1.6050Y

1.6081

1.280H

48.4121-1

48.6416(a)-3(a)(2)

48-4061(a)-1(d)(2)(ii)

5(c)

5(f)

51.6302-1T(b)

54.9812-1

20.6018-4

26.2662-1(b)

All regs. related to IRC sections 771-777

All regs. Related to IRC sections 671-679

All regs related to IRC section 801

All regs related to IRC section 831

All regs related to IRC sections 860A – 860G

1.851-2(a)

1.856-2(b)

All regs related to IRC sections 861–897

All regs related to IRC sections 881-882

All regs related to IRC section 884

All regs related to IRC section 199A

301.7701-2 and 3

All regs related to 26 CFR Part 1

All regs related to 26 CFR Part 11

All regs related to 26 CFR Part 18

All regs related to 26 CFR Part 301

All regs related to 26 CFR Part 601

All regs related to P.L. 115-97

All regs related to P. L. 116-260 (H.R. 133)

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

1. USE OF DATA

These forms and schedules are used by businesses to report their income tax liability. The data is used by the IRS to verify that the items reported on the forms are allowable, and also for general statistical use.

1. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

Electronically filing is currently available for the forms and schedules used by businesses.

1. EFFORTS TO IDENTIFY DUPLICATION

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

1. 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 can apply to small businesses and small entities. Small business should not be disadvantaged as the forms have been structed to request the least amount of information and still satisfy the requirements of the statute and the needs of the IRS. 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.

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.

1. 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.

1. 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).

1. 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 11, 2024 (89 FR 73752), the IRS received public comments from six parties. The full comments will be included within submission to the Office of Management and Budget (OMB). The summary of the comments and the IRS responses are below:

|  |  |  |
| --- | --- | --- |
| **CBIZ Comments dated September 12, 2024** | | |
|  | **Summary of comments** | **Responses** |
|  | Clarification is needed in the Form 3115 instructions to identify the proper taxpayer that should request a change in method of accounting, for situations when the accounting method involves depreciation, depletion,  amortization, and/or gain or loss with respect to section 743(b) adjustments to the adjusted tax basis of partnership property by a partnership that has a section 754 election in effect. | These comments have been forwarded to the appropriate offices for review and/or comment. |
|  | The partnership, and not the partner, should request a change in method of accounting that involves depreciation, depletion, amortization, and/or gain or loss with respect to section 743(b) basis adjustments. This is because the partnership is required to properly calculate and disclose information pertaining to section 743(b) adjustments, and often functions as an agent for the partner with respect to section 743(b) adjustments. This makes it is more appropriate and practical for the partnership to request any associated changes in method of accounting. But a persuasive argument could also be made in support of the partner’s obligation to request the change, which leads to ambiguity in this regard. Therefore, the Form 3115 instructions should be clarified to specify the appropriate party that should request a change in method of accounting with respect to section 743(b) basis adjustments. | These comments have been forwarded to the appropriate offices for review and/or comment. |

|  |  |  |
| --- | --- | --- |
| **Bureau of Economic Analysis Comment dated October 23, 2024** | | |
|  | **Summary of comments** | **Responses** |
|  | Bureau of Economic Analysis (BEA) strongly supports the continued collection of data by the Internal Revenue Service (IRS) on Form 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 all attachments to these forms collected as a “single collection of information” under OMB control number 1545-0123. The data collected on these forms are crucial to key components of BEA’s economic statistics. | IRS appreciates the support from BEA. |

|  |  |  |
| --- | --- | --- |
| **Paul Edvard Poliakov, CPA Comments dated November 12, 2024** | | |
|  | **Summary of comments** | **Responses** |
|  | Part IV of Form 5472 uses the terms “received” and “paid” for most transaction types (e.g.,  “rents received,” “interest received,” or “commissions paid”). Although the instructions clarify that accrual-method taxpayers should report accrued amounts, the terms "received" and "paid" in Part IV might mislead some filers to report on a cash basis. Including a brief reminder on the form itself would reinforce the correct method of reporting and improve accuracy. | These comments have been forwarded to the appropriate offices for review and/or comment. |
|  | Second, Question 39 in Part VII asks: “During the tax year, was the foreign parent corporation a participant in any cost sharing arrangement (CSA)?” If the answer is affirmative, the taxpayer is directed to provide information regarding the CSA in Part VIII of the form. However, the instructions to Part VIII suggest that a taxpayer should complete it only for a CSA to which the taxpayer was a “controlled participant.” This creates ambiguity regarding the reporting of purely foreign-to-foreign CSAs that do not involve the taxpayer or any other U.S. entity. Rephrasing Question 39 or providing additional guidance in the instructions would address this issue. | These comments have been forwarded to the appropriate offices for review and/or comment. |
|  | Third, lines 17 and 31 in Part IV require reporting of “amounts loaned” and “amounts borrowed.” It is unclear whether this includes only loans that generate interest or if non-interest-bearing accounts receivable or payable should be included as well. The regulations suggest excluding ordinary trade receivables and payables from these amounts. However, this is not mentioned in the form or instructions. Additionally, the form and instructions do not clarify whether ordinary trade receivables or payables should be reported as “other amounts received” or “other amounts paid.” Clarifying these important points in the instructions would be beneficial for taxpayers. | These comments have been forwarded to the appropriate offices for review and/or comment. |
|  | The form and instructions also do not address whether a taxpayer that does not meet the base erosion anti-abuse tax (BEAT) gross receipts test should complete Part IX and list potential base erosion payments and tax benefits. The regulations suggest that non-applicable taxpayers do not need to fill in this part; however, the instructions do not mention this important rule at all. Further clarification in the instructions would prevent confusion and minimize the reporting burden for taxpayers outside of the BEAT scope. | These comments have been forwarded to the appropriate offices for review and/or comment. |
|  | Suggest that the Service considers transitioning the Form 5472 design from the current one form per related party approach to a single form with continuation statements, similar to Form 8938. This would prevent unnecessary duplication of identifying information and other basic data on page 1 without affecting the completeness of the information reported. | These comments have been forwarded to the appropriate offices for review and/or comment. |

|  |  |  |
| --- | --- | --- |
| **NAREIT Comments dated November 12, 2024** | | |
|  | **Summary of comments** | **Responses** |
|  | Recommends that the IRS allow both electronic filing and electronic signatures for both the Form 1120-REIT and the Form 8875 (Taxable REIT Subsidiary Election). For many REITs, the Form 1120-REIT is the only tax return required to be filed in paper form. Further, while certain states permit e-filing of a REIT tax income tax return, the relevant software will not permit doing if the corresponding federal form is not e-filed. Finally, the benefits of e-filing that the IRS promotes for other taxpayers (such as accuracy, completeness, security, and ease) should also be available to REITs. | These comments have been forwarded to the appropriate offices for review and/or comment. |
|  | Part III of Form 1120-REIT calculates the tax imposed by section 857(b)(5) for failure to meet the REIT gross income tests in sections 856(c)(2) and (c)(3). However, the 2023 version of Part III of Form 1120-REIT begins with the amount included on Line 8 of Part I of Form 1120-REIT, which, in certain cases, may not correspond with gross income as gross income is required to be calculated for purposes of sections 856(c)(2) and (c)(3), particularly for gross income earned through partnerships. For clarity, and to ensure greater uniformity in taxpayer reporting, Part III should be modified so that its calculation is based on the REIT’s gross income as computed under Section 856(c)(2) and 856(c)(3), which is different from the computation of REIT taxable income in Part I. | These comments have been forwarded to the appropriate offices for review and/or comment. |
|  | Line 5 of Part I of the 1120-REIT requires the reporting of “capital gain net income.” However, because Part III of the Form 1120-REIT calculates the failure to satisfy the REIT gross income tests, Part III should use gross income from capital gains, rather than capital gain net income. | These comments have been forwarded to the appropriate offices for review and/or comment. |
|  | It would be useful to include in Part III a line that states “Adjustments to REIT Income, Part I, Line 8.” The inclusion of this line would enable Part III of Form 1120-REIT to refer to the information included in Part I, but with appropriate adjustments. Thereafter, it would be helpful for Line 1a of Part III to refer to gross income as calculated for purposes of sections 856(c)(2) and (c)(3) | These comments have been forwarded to the appropriate offices for review and/or comment. |
|  | The instructions of Form 1120-REIT explain Item D should report the incorporation date or organization date of the entity. To provide additional clarity, we recommend that the word “REIT” in Item D on Form 1120-REIT be substituted with “Taxpayer” to align the instructions with the For | These comments have been forwarded to the appropriate offices for review and/or comment. |
|  | It may be helpful to include a checkbox near the top of Form 1120-REIT relevant to an initial-electing REIT that is switching its year from a fiscal year to a calendar year under section 85 | These comments have been forwarded to the appropriate offices for review and/or comment. |
|  | It would be helpful to include a line item in Schedule A to subtract dividends connected with the elimination of non-REIT earnings and profits under section 857(a)(2)(B), and if Schedule A were amended to reflect the calculation of the deduction for dividends paid attributable to any increase in earnings and profits as a result of section 562(e)(1)(A) | These comments have been forwarded to the appropriate offices for review and/or comment. |
|  | Modify Form 8875 to include contact information for TRS Officer. Part I of Form 8875 should be amended to require contact information of an officer or legal representative of the TRS. Including this information would facilitate the IRS’ ability to contact the TRS for more information if necessary. Additionally, it would be helpful if either the IRS associates the election with both the TRS and the affiliated REIT or the IRS sends a confirmation letter to both the TRS and affiliated REIT with respect to a filed Form 8875. | These comments have been forwarded to the appropriate offices for review and/or comment. |
|  | Modify Form 8875 to include correct statutory language and check box for Automatic TRS subsidiaries. Section 856(l)(2) treats every corporation other than a REIT in which a TRS owns directly or indirectly securities possessing more than 35% of the total voting power or total value of the outstanding securities of such corporation as a TRS. Thus, Line 16 of Part III of Form 8875 should delete the words “Does this taxable REIT subsidiary own” and replace it with “During the period when the taxable REIT subsidiary election is in effect, will this taxable REIT subsidiary own or has this taxable REIT subsidiary owned directly or indirectly”. Also, the phrase “35%” should be replaced with “more than 35%”. It is not relevant to the TRS election whether a TRS owns an exactly 35% interest in a corporation. Similarly, under “Line 16” in the instructions, the first paragraph of the text should be amended to state “A taxable REIT subsidiary that directly or indirectly owns more than 35%. . .” Correcting this language would enhance the quality, utility, and clarity of the information to be collected. Finally, it would be helpful to include a box to check for automatic TRS subsidiaries. | These comments have been forwarded to the appropriate offices for review and/or comment. |
|  | Modify Form 8875 to include correct statutory language. Additionally, the second paragraph of the text under Line 16 in the instructions should replace “owns less than 35% of the total voting power” with “owns 35% or less of the total voting power,” as well as “an ownership interest of 35% or more” with “an ownership interest of more than 35%”. The instructions also should note that, regardless of whether an entity in which a TRS owns a greater than 35% interest is listed as an “Automatic TRS” in a filing to the IRS, such an entity is treated as an “automatic TRS” under IRC § 856(l)(2). The instructions also should note that the REIT may wish to consider affirmatively making a taxable REIT subsidiary election with any “automatic” taxable REIT subsidiary to address any unforeseen change in circumstances. Again, correcting this language would enhance the quality, utility and clarity of the information to be collected. | These comments have been forwarded to the appropriate offices for review and/or comment. |
|  | Modify the form’s purpose. The second paragraph of the instructions to Form 8875 under “Purpose of Form” should be amended to include the following: “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.” This reminder could reduce the potential allocation of IRS and taxpayer resources by resulting in fewer requests for relief under Treas. Reg. § 301.9100 for failure to timely file the TRS election. | These comments have been forwarded to the appropriate offices for review and/or comment. |
|  | Allow for specific date for revocation of TRS election.In order to improve the practical utility of the information provided regarding the revocation of a TRS’ election, the last sentence in the first paragraph of the instructions under “Revocation of Election” to Form 8875 should be revised to allow the REIT and TRS to provide a specific effective date on which a revocation to the TRS election would be effective. *Cf*. section 1362(d) concerning revocation of the S corporation election (an election filed on or before March 15th of a specific year is effective on January 1st of such year, an election filed after March 15th of a specific year is effective the following January 1st and a revocation can provide a prospective effective date). The instructions currently state that the revocation is effective on the date filed. However, if the REIT and TRS would like the revocation to be effective on a Sunday or holiday in a specific year, it would seem inappropriate to require the revocation to be filed on that Sunday or holiday, when no mail is picked up or delivered. | These comments have been forwarded to the appropriate offices for review and/or comment. |
|  | Recommends that Line 11 of Part III be modified by having two check boxes, one for the Election and another for Revocation. To the right of the check boxes should be a field to enter the effective date for the election or revocation. Finally, Nareit recommends that a check box be added for a “protective TRS” election. | These comments have been forwarded to the appropriate offices for review and/or comment. |
|  | Instructions regarding revocation of TRS election for “automatic TRSs.”   1. A sentence should be added to the first paragraph of the instructions to Form 8875 under “Revocation of Election” stating something to the effect that if a TRS election is revoked for a specific TRS, it is also revoked for all of the “automatic TRSs” (*i.e.*, subsidiaries of the former TRS that had not made affirmative TRS elections, but were treated as automatic TRSs of the former TRS under section 856(l)(2)). As noted above, under section 856(l)(2), a corporation more than 35% of the securities of which is owned by a TRS is itself treated as a TRS. If aparent TRS revokes its TRS election, these entities no longer can be treated as “automatic” TRSs, and a separate TRS election should be made for them within 75 days of the filing of the revocation. As long as a separate TRS election is made for them in a timely manner, there should be no loss of their status as TRSs for any period of time. Revocation of a TRS election should not affect any affirmative TRS elections previously made by these entities even if such entities would have been treated under section 856(l) as “automatic” TRSs. By making these changes, the IRS would provide additional clarity to taxpayers and would reduce the potential for subsequent private ruling requests in certain circumstances. 2. an entity may change its classification from a corporation to a partnership or disregarded entity. In those instances, the effective date which the entity ceases to be treated as a TRS should be the same as effective date when the entity ceases to be a corporation and the TRS election is automatically terminated. |  |
|  | Instructions should clarify that TRS election applies to any entity that succeeds to the attributes of either the REIT or TRS under section 381(a). The second sentence in the second paragraph of the instructions to Form 8875 under “Revocation of Election” should be revised to make clear that the TRS election applies to any entity that succeeds to the attributes of either the REIT or TRS under Internal Revenue Code section 381(a). This clarification would reduce potential burdens on the IRS and on taxpayers by eliminating a trap for a successor REIT or TRS that failed to make a TRS election, and could prevent the need to issue a private letter ruling granting an extension of time to make a new TRS election as in PLRs 201144022 and 200544015. A successor REIT could revoke its predecessor’s TRS elections if desired. | These comments have been forwarded to the appropriate offices for review and/or comment. |
|  | Allow automatic extension of time to file TRS election.Guidance should permit an automatic extension of time to file a TRS election of, for example, six months or one year, either through amending Treas. Reg. § 301.9100-2 to include the TRS election as one of the elections eligible for an automatic extension of time or through issuing a revenue procedure that would provide the procedures for granting an extension of time in lieu of filing a private letter ruling request under § 301.9100-1 through §301.9100-3. Because the failure to file a timely TRS election could lead to REIT disqualification (if the REIT owns more than 10% of the purported TRS), a draconian punishment to a potentially publicly traded company for a possibly inadvertent oversight, allowing for an extension of time pursuant to a revenue procedure in certain cases would provide greater certainty to the capital markets. *See, e.g.*, Rev. Proc. 2009-41, 2009-2 C.B. 439, applicable in the case of a failure to file a timely Form 8832 (concerning entity classification elections). | These comments have been forwarded to the appropriate offices for review and/or comment. |
|  | Recommends that the retroactivity rules under Form 8875 (for TRSs) conform to those under Form 8832 (Entity Classification). Treas. Reg. § 301.7701-3 permits an up-to-75-day retroactivity period. Form 8875 permits a two month and 15-day retroactivity period. There does not seem to be a reason why the two periods could not be conformed. The mismatch between the two periods is a source for potential foot faults. Accordingly, Nareit suggests clarifying that, when the Form 8832 and the Form 8875 are filed on the same date, (or the Form 8832 is effective on a prior date), a Form 8875 is not invalid if mailed prior to or on the same date as the Form 8832. Also, consider permitting the same mailing address for both the Form 8875 and the Form 8832, given that these forms often are mailed at the same time. As currently drafted, Form 8832 must be sent to Ogden or to Kansas City, depending on the circumstances, while Form 8875 must be sent to Ogden. | These comments have been forwarded to the appropriate offices for review and/or comment. |
|  | Recommends that the Form 8875 permit an electing entity to revoke its TRS election up to 75 days prior to the date of filing of the Form 8875. Currently, the TRS election under Form 8875 cannot be revoked retroactively. On the other hand, Form 8832 does permit a subsequent change to an entity classification election to be made 75 days prior to the date of filing of Form 8832. Similarly, we suggest that a TRS be permitted to revoke its election under Form 8875 effective 75 days prior to the date of filing of Form 8875. | These comments have been forwarded to the appropriate offices for review and/or comment. |
|  | Recommends that an election on Form 8875 automatically effect (simultaneous with the chosen effective date for the TRS election) a “check-the-box” election for corporate entity classification. A similar concept applies for exempt organizations, REITs, and S corporations under Treas. Reg. § 301.7701-3. An alternate approach would be to create a separate section on Form 8875 in which a check-the-box election could be made. | These comments have been forwarded to the appropriate offices for review and/or comment. |

|  |  |  |
| --- | --- | --- |
| **Groom Law Group dated November 12, 2024** | | |
|  | **Summary of comments** | **Responses** |
|  | Suggest that forms and instructions fully align with the IRA’s prevailing wage and apprenticeship requirements.  We recommend that all proposed forms for the IRA Tax Credits and Deductions be revised to include the following questions: |  |
|  | Does the project satisfy the prevailing wage and apprenticeship requirements? [Check yes/no]6 a. Does the project satisfy the recordkeeping requirements associated with the prevailing wage and apprenticeship requirements? [Check yes/no] | These comments have been forwarded to the appropriate offices for review and/or comment. |
|  | Is there a qualifying project labor agreement (as defined in the applicable section of 26 CFR Part 1) in place on the project? [Check yes/no].7 a. If yes, attach attestations by all counterparties that the taxpayer is in compliance with the terms of the qualifying project labor agreement. | These comments have been forwarded to the appropriate offices for review and/or comment. |
|  | Are you claiming the Good Faith Exception to the apprenticeship requirements? [Check yes/no]  If yes, check the basis on which you are claiming the exception: i. The request for qualified apprentices was denied for reasons other than the taxpayer, contractor, or subcontractor’s refusal to comply with the established standards and requirements of the registered apprenticeship program, or  ii. The registered apprenticeship program failed to respond within five business days of receiving a request for qualified apprentices.  b. If yes, attach a statement including the following information for any registered apprenticeship program(s) that you contacted to request qualified apprentices: i. Name and address of the registered apprenticeship program(s)  ii. Contact(s) name, phone, and email address  c. If yes, how did you make your request for apprentices? [Check applicable box] i. Electronically, or  ii. By registered mail  d. If yes, did your request include: [Check yes/no] i. Proposed dates of employment?  ii. Occupation of qualified apprentices needed?  iii. Location of the work to be performed?  iv. Number of qualified apprentices needed?  v. Number of labor hours to be performed by the qualified apprentices?  vi. The name and contact information of the taxpayer, contractor, or subcontractor requesting employment of qualified apprentices?  vii. A statement that the request for qualified apprentices was made with an intent to employ the qualified apprentices in the occupation for which they are being trained and in accordance with the requirements and standards of the registered apprenticeship program and to employ the qualified apprentices consistent with the number of hours and dates of employment specified in the request? (If the employer of the requested qualified apprentices is not the same as the taxpayer, contractor, or subcontractor submitting the request for qualified apprentices, a statement that the request included the name of the employer.)  e. If yes, with respect to each registered apprenticeship program you contact, include a statement that specifies:  The date of your initial request.  ii. The date the qualified apprentices were requested to start work.  iii. The date(s) of any subsequent request(s) for qualified apprentices made to each registered apprenticeship program that you contacted. | These comments have been forwarded to the appropriate offices for review and/or comment. |
|  | Attestations  In addition to the changes set forth above, we recommend that all of the proposed instructions require an attestation from the taxpayer similar to the one found in Draft Instruction 8933 for any taxpayer that checks “yes” to meeting the PWA requirements and claims the increased credit or deduction amount, which requires taxpayers to attach a statement to the form that includes the following information. Below, we have summarized the elements of the attestation in Draft Instruction 8933 that, at minimum, should be incorporated into the instructions for the rest of the for rest of the forms. | These comments have been forwarded to the appropriate offices for review and/or comment. |
|  | For Form 8933, collect additional elements.  Elements from Attestation in Draft Instruction 8933  1. Name and taxpayer identification number and the facility or equipment description and IRS-issued registration number (if applicable).  2. [If applicable] If construction began before January 29, 2023, a statement that you met the Continuity Requirement under the Physical Work Test or the Five Percent Safe Harbor to establish the beginning of construction (alteration or repairs).  3. [If applicable: If construction began on or after January 29, 2023, include the following.] [If not applicable: Include the following.]  a. The applicable wage determinations.13  b. The wages paid (including any correction payments as defined in section 45(b)(7)(B)(i)(I)) and hours worked for each of the laborer or mechanic classifications engaged in the construction (alteration or repairs) of the facility or equipment.  c. The number of workers who received correction payments.  d. The wages paid and hours worked by qualified apprentices for each of the laborer or mechanic classifications engaged in the construction (alteration or repairs) of the facility or equipment.  e. The total labor hours for the construction (alteration or repairs) of the facility or equipment installed at a facility by any laborer or mechanic employed by the taxpayer or any contractor or subcontractor.  A declaration, applicable to the statement and any accompanying documents, signed by you, or signed by a person currently authorized to bind you in such matters, in the following form: “Under penalties of perjury, I declare that I have examined this statement, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this statement are true, correct, and complete. | These comments have been forwarded to the appropriate offices for review and/or comment. |
|  | Additional Elements for Attestations  A statement detailing any failures to meet the prevailing wage or apprenticeship requirements during the construction, alteration, or repair of the facility, including whether any such failures have been corrected as of the date of this filing.  2. If applicable, include a statement that you have: a. Regularly reviewed payroll records, including an explanation of the method and frequency of review.  b. Ensured any contracts you have entered with contractors require that their subcontractors adhere to the prevailing wage and apprenticeship requirements.  c. Regularly reviewed compliance with the prevailing wage and apprenticeship requirements (including the proper worker classifications of laborers and mechanics, the applicable prevailing wage rates, and the percentage of labor hours performed by qualified apprentices), including an explanation of the method and frequency of review.  d. Posted information about paying prevailing wages in a prominent and accessible location, or otherwise provided written notice regarding the payment of prevailing wages to all workers.  e. Established procedures for individuals to report suspected failures to comply with the prevailing wage and apprenticeship requirements without fear of retaliation or adverse action, including an explanation of such procedures.  f. Investigated any reports of suspected failures to comply with the prevailing wage and apprenticeship requirements.  g. Contacted the U.S. Department of Labor’s Office of Apprenticeship or relevant state apprenticeship agency for assistance in locating registered apprenticeship programs. | These comments have been forwarded to the appropriate offices for review and/or comment. |
|  | Recommended Changes to Proposed Form and Instruction 3800, General Business Credit  Form 3800 is used to claim any of the general business credits, including the IRA Tax Credits and Deductions. Draft Instruction 3800 provides that those transferring the credit or deduction must attach a “Transfer Election Statement” that includes information about the transfer and a “statement or representation from the eligible taxpayer that it has complied with all requirements of section 6418 and the eligible credit code section, including, but not limited to, prevailing wage, apprenticeship, and domestic content requirements (if applicable).” The collection of this information should not be limited solely to taxpayers that transfer the bonus credits. Like the differences between the forms and instructions discussed above, collecting additional information solely for those that transfer the credits will lead to uneven enforcement, confusion for taxpayers, and more difficult and costly enforcement for the IRS. As such, we recommend that Draft Form 3800 and Draft Instruction 3800 be revised to include the same questions, instructions, and attestation recommended above. | These comments have been forwarded to the appropriate offices for review and/or comment. |

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

No payment or gift has been provided to any respondents.

1. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

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

1. 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.

1. ESTIMATED BURDEN OF INFORMATION COLLECTION And
2. 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.

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.

**Taxpayer Compliance Burden Model:**

Tax compliance burden 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 the taxpayer needs 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.

The IRS uses the Taxpayer Compliance Burden Model for Business Taxpayer Burden to estimate the burden experienced by business taxpayers when complying with Federal tax laws. The model is based on a survey of Tax Year 2019 business tax return filers that was fielded in 2020 and 2021. The model is updated annually to account for legislative and regulatory changes. This methodology for estimating burden focuses on the characteristics and activities undertaken by business taxpayers in meeting their tax filing obligations.

**Taxpayer Burden Estimates**

Summary results for Fiscal Year 2025 using the Taxpayer Compliance Burden Model burden estimation method for businesses are presented below. The data shown are the best forward-looking estimates available for business tax returns filed for Tax Year 2024. The burden estimates are based on statutory requirements as of December 1, 2024.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Burden Total Estimates for Form 1120 and 1065 Series and associated forms, schedules, and regulations** | | | | | |
| **Fiscal Year 2025** | | | | | |
|  | Fiscal Year 2024 | Program Change due to Technical Adjustment | Program Change due to Legislative Adjustment | Program Change due to Agency Adjustment | Fiscal Year 2025 |
| Number of Taxpayers | 13,300,000 | 600,000 | - | - | 13,900,000 |
| Burden in Hours | 920,000,000 | 15,000,000 | 100,000 | - | 935,100,000 |
| Burden in Monetized Hours | $54,743,000,000 | $1,406,000,000 | $3,000,000 | - | $56,152,000,000 |
| Out-of-Pocket Costs | $66,717,000,000 | $4,898,000,000 | $2,000,000 | - | $71,617,000,000 |
| Total Monetized Burden\* | $121,460,000,000 | $6,304,000,000 | $5,000,000 | - | $127,769,000,000 |
| Source: IRS:RAAS:KDA:BRDN (12-1-24)  \*Total Monetized Burden = Burden in 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 Bureau of Labor Statistics (BLS) Occupational Employment Statistics (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 change in estimated aggregate compliance burden is due to technical adjustments as described in supporting statement question 15.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Fiscal Year 2025** | | | | |
| **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 | 5.4 | 60 | $5,000 | $8,500 |
| Small | 5.0 | 50 | $3,100 | $5,100 |
| Large\* | 0.4 | 190 | $28,200 | $50,000 |
| 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 | 2.3 | 100 | $7,400 | $15,400 |
| Small | 2.1 | 50 | $3,500 | $6,000 |
| Large\* | 0.2 | 690 | $59,200 | $139,600 |
| 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 | 6.2 | 60 | $4,500 | $8,500 |
| Small | 6.1 | 60 | $3,900 | $5,100 |
| Large\* | 0.1 | 300 | $40,600 | $50,000 |
| Forms 1120-REIT, 1120-RIC, 1120-S, and all attachments | | | | |
| Source: IRS:RAAS:KDA:BRDN (12-1-24)  \*A large business is defined as one having end-of-year assets greater than $10 million.  Total filer counts may not equal the burden total estimates table due to rounding. | | | | |

The following additional breakouts of average burden are provided for transparency in understanding the average estimated burden by classifications of business taxpayers and total positive income. 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.

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.

|  |  |  |  |
| --- | --- | --- | --- |
|  | | | |
| **Fiscal Year 2025** | | | |
| **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 | 33 | $1,412 | $1,931 |
| 2. 100k to 1mil | 49 | $4,559 | $6,604 |
| 3. 1mil to 10mil | 93 | $13,893 | $23,988 |
| 4. 10mil to 100mil | 390 | $54,933 | $100,276 |
| 5. > 100mil | 3,325 | $290,812 | $677,311 |
| **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 | 47 | $1,686 | $2,381 |
| 2. 100k to 1mil | 52 | $4,014 | $5,934 |
| 3. 1mil to 10mil | 72 | $10,223 | $17,779 |
| 4. 10mil to 100mil | 276 | $40,402 | $72,483 |
| 5. > 100mil | 1,199 | $167,915 | $307,245 |
| **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 | 39 | $1,663 | $2,453 |
| 2. 100k to 1mil | 49 | $4,743 | $7,319 |
| 3. 1mil to 10mil | 86 | $13,803 | $23,334 |
| 4. 10mil to 100mil | 319 | $51,636 | $88,752 |
| 5. > 100mil | 1,494 | $223,989 | $397,651 |
|  |  |  |  |
| Source: IRS: RAAS:KDA:BRDN (12-1-24)  Detail may not add to total due to rounding | | | |

1. 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)** |  | **Printing and Distribution** |  | **Government Cost** |
| Business Forms and Instructions | $12,867,084 | + | $14,517 | = | $12,881,601 |
| **Totals** | **$12,867,084** | **+** | **$14,517** | **=** | **$12,881,601** |
| Table costs are based on 2023 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** |
| 13,900,000 | $10,703,000 | + | $2,868,960 | = | $13,571,960 |
| **Total** |  |  |  |  | **$13,571,960** |
| Table costs estimates are based on FY2023 IRS Cost Estimate References. | | | | | |

The total government cost estimate for this collection is $26,453,561.

1. 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 Fiscal Year 2024 population count was 300,000 greater than forecasted and the Fiscal Year 2025 population is forecasted to further increase by 300,000 returns. Macroeconomic factors are estimated to increase aggregate time, out-of-pocket costs, and total monetized burden by slightly over 2% each. Incorporating Tax Year 2023 population data into the estimates decreased aggregate time burden by 3%, aggregate out-of-pocket cost by 3.9%, and aggregate total monetized burden by 4.4%. Refinements to the Burden Survey Model shifted the allocation of total monetized burden from time to out-of-pocket costs while leaving monetized total burden mostly unchanged. Taken together, these changes result in a 4.6% increase in the underlying population, an increase in aggregate time burden of 1.6% and an increase in aggregate out-of-pocket costs of 7.3%.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Number of Taxpayers | Burden in Hours | Burden in Monetized Hrs. | Burden in Dollars | Monetized Total Burden |
| Update Fiscal Year 2024 Population Counts and Macro Estimates | 300,000 | 44,000,000 | $3,904,000,000 | $2,920,000,000 | $6,824,000,000 |
| Updated Tax Data | - | (29,000,000) | ($2,758,000,000) | ($2,593,000,000) | ($5,351,000,000) |
| Change Based on Updated Burden Survey Model | - | (16,000,000) | ($1,785,000,000) | $1,785,000,000 | - |
| Updated Fiscal Year 2025 Population Counts | 300,000 | 16,000,000 | $848,000,000 | $1,267,000,000 | $2,115,000,000 |
| Updated Fiscal Year 2025 Macro Estimates | - | - | $1,197,000,000 | $1,519,000,000 | $2,716,000,000 |
| Total | 600,000 | 15,000,000 | $1,406,000,000 | $4,898,000,000 | $6,304,000,000 |
| Source: IRS: RAAS: KDA: BRDN (12-1-24)  Macro Adjustments = Adjustments for macroeconomic factors like inflation  Detail may not add to total due to rounding. | | | | | |

**Changes Due to Legislative Adjustment**: Year-over year changes associated with the Inflation Reduction Act (IRA) are allocated to legislative adjustments. Overall, IRA is not expected to cause significant year-over-year changes. Note that the year-over-year legislative adjustment is the difference between updated Fiscal Year 2024 legislative estimates and Fiscal Year 2025 legislative estimates. There is still significant uncertainty about program participation. Tax Year 2023 tax returns have only recently become available for business extension filers. As a result, estimates for Fiscal Year 2025 are based on a preliminary understanding of IRA participation by businesses. Similar to the Fiscal Year 2024 estimate, a large share of the provisions are grouped together into an IRA Energy Provisions category and are estimated jointly. The remaining IRA energy provisions are estimated separately. More granular estimates will be provided once IRA provision participation from Tax Year 2023 has been verified.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | | IRA Energy Provisions | Corporate Alternative Minimum Tax | 45W Commercial Clean Vehicles | 48D Advanced Manufacturing Investment Credit | Total |
| Fiscal Year 2024 | Time | 400,000 | 400,000 | < 50,000 | < 50,000 | 800,000 |
| Money | $44,000,000 | $36,000,000 | $1,000,000 | $1,000,000 | $82,000,000 |
| Burden | $72,000,000 | $54,000,000 | $1,000,000 | $2,000,000 | $129,000,000 |
| Fiscal Year 2025 | Time | 500,000 | 400,000 | < 50,000 | < 50,000 | 900,000 |
| Money | $51,000,000 | $31,000,000 | $1,000,000 | $1,000,000 | $84,000,000 |
| Burden | $84,000,000 | $46,000,000 | $2,000,000 | $2,000,000 | $134,000,000 |
| Year-Over-Year Difference | Time | 100,000 | - | - | - | 100,000 |
| Money | $7,000,000 | ($5,000,000) | - | - | $2,000,000 |
| Burden | $12,000,000 | ($8,000,000) | $1,000,000 | - | $5,000,000 |
| Source: IRS:RAAS:KDA:BRDN (12-1-24)  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 defendable 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.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Requested** | **Program Change Due to Agency Adjustment** | **Program Change Due to Legislative Adjustment** | **Program Change Due to Technical Adjustment** | **Program Change Due to Potential Violation of the PRA** | **Previously Approved** |
| Annual Number of Responses | 13,900,000 | - | - | 600,000 | - | 13,300,000 |
| Annual Time Burden (Hr.) | 935,100,000 | - | 100,000 | 15,000,000 | - | 920,000,000 |
| Monetized Time | $56,152,000,000 | - | $3,000,000 | $1,406,000,000 | - | $54,743,000,000 |
| Annual Cost Burden ($) | $71,617,000,000 | - | $2,000,000 | $4,898,000,000 | - | $66,717,000,000 |
| Monetized Total Burden\* | $127,769,000,000 | - | $5,000,000 | $6,304,000,000 | - | $121,460,000,000 |
| Source: IRS:RAAS:KDA:BRDN (12-1-2024)  \*Monetized Total Burden = Monetized Time + Annual Cost Burden  **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. | | | | | | |

1. 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.

1. 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.

1. EXCEPTIONS TO THE CERTIFICATION STATEMENT

There are no exceptions to the certification statement.

# Appendix A: Forms

|  | **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 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 of 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 |
|  | 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 |
|  | 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 4626 | Alternative Minimum Tax—Corporations |
|  | \*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 |
|  | 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 7211 | Clean Electricity Production Credit |
|  | \*Form 7213 | Nuclear Power Production Credit |
|  | \*Form 7218 | Clean Fuel 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 |
|  | \*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) |
|  | 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 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 |
|  | \*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 8911 Schedule A | Alternative Fuel Vehicle Refueling Property |
|  | \*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(e)(4) by a Qualified Investment Entity |
|  | \*Form 8932 | Credit for Employer Differential Wage Payments |
|  | \*Form 8933 | Carbon Oxide Sequestration Credit |
|  | \*Form 8933 Schedule A | Disposal or Enhanced Oil Recovery Owner Certification |
|  | \*Form 8933 Schedule B | Disposal Operator Certification |
|  | \*Form 8933 Schedule C | Enhanced Oil Recovery Operator Certification |
|  | \*Form 8933 Schedule D | Recapture Certification |
|  | \*Form 8933 Schedule E | Election Certification |
|  | \*Form 8933 Schedule F | Utilization Certification |
|  | \*Form 8936 | Clean Vehicle Credits |
|  | \*Form 8936 Sch A | Clean Vehicle Credit Amount |
|  | \*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 |
|  | 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 |
|  | \*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: Regulatory Guidance

| **Treasury Decisions (TD), Revenue Procedures (Rev Proc), IRS Notices, and IRS Announcements** | | |
| --- | --- | --- |
|  | **Product** | **Title** |
|  | TD 7912 | Consolidated returns by life-nonlife groups |
|  | TD 8022 | Method of accounting for the redemption cost of qualified discount coupons |
|  | TD 8071 | Bad Debts |
|  | TD 8138 | Adjustment for the book income for corporations |
|  | TD 8149 | Limitation on Net Operating Loss Carryforwards and Certain Built-In Losses Following Ownership Change |
|  | TD 8307 | Corporate AMT Book Income Adjustments and Corporate Estimated Tax Payments |
|  | TD 8352 | Regulations on Use of Prechange Corporate Attributes |
|  | TD 9728 | Determination of Distributive Share When Partner’s Interest Changes |
|  | TD 9796 | Treatment of Certain Domestic Entities Disregarded as Separate From Their Owners as Corporations for Purposes of Section 6038A |
|  | TD 9843 | Allocation of Costs Under the Simplified Methods |
|  | TD 9846 | Regulations Regarding the Transition Tax Under Section 965 and Related Provisions |
|  | TD 9847 | Qualified Business Income Deduction |
|  | TD 9865 | Limitation on Deduction for Dividends Received From Certain Foreign Corporations and Amounts Eligible for Section 954 Look-Through Exception |
|  | TD 9866 | Guidance Related to Section 951A (Global Intangible Low-Taxed Income) and Certain Guidance Related to Foreign Tax Credits |
|  | TD 9867 | Health Reimbursement Arrangements and Other Account-Based Group Health Plans |
|  | TD 9874 | Additional First Year Depreciation under Section 168k |
|  | TD 9882 | Foreign Tax Credit |
|  | TD 9885 | Final Regulations on Base Erosion and Anti-Abuse Tax |
|  | TD 9889 | Investing in Qualified Opportunity Funds |
|  | TD 9891 | Transfers of Certain Property by U.S. Persons to Partnerships With Related Foreign Partners |
|  | TD 9896 | Qualified Business Income Deduction |
|  | TD 9900 | Carryback of Consolidated Net Operating Losses |
|  | TD 9901 | Deduction for Foreign-Derived Intangible Income and Global Intangible Low-Taxed Income |
|  | TD 9902 | Guidance Under Sections 951A and 954 Regarding Income Subject to a High Rate of Foreign Tax |
|  | TD 9905 | Limitation on Deduction for Business Interest Expense |
|  | TD 9909 | Limitation on Deduction for Dividends Received From Certain Foreign Corporations and Amounts Eligible for Section 954 Look-Through Exception |
|  | TD 9910 | Base Erosion and Anti-Abuse Tax |
|  | TD 9911 | Computation and Reporting of Reserves for Life Insurance Companies |
|  | TD 9916 | Additional First Year Depreciation Deduction |
|  | TD 9921 | Source of Income From Certain Sales of Personal Property |
|  | 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 |
|  | TD 9926 | Withholding of Tax and Information Reporting With Respect to Interests in Partnerships Engaged in a U.S. Trade or Business |
|  | TD 9934 | Coordination of Extraordinary Disposition and Disqualified Basis Rules |
|  | TD 9936 | Guidance on Passive Foreign Investment Companies |
|  | TD 9941 | Taxable Year of Income Inclusion Under an Accrual Method of Accounting and Advance Payments for Goods, Services, and Other Items |
|  | TD 9942 | Small Business Taxpayer Exceptions Under Sections 263A, 448, 460 and 471 |
|  | TD 9943 | Additional Guidance Regarding Limitation on Deduction for Business Interest Expense |
|  | TD 9944 | Credit for Carbon Oxide Sequestration |
|  | TD 9945 | Guidance under Section 1061 |
|  | TD 9947 | Section 199A Rules for Cooperatives and Their Patrons |
|  | TD 9959 | Guidance Related to the Foreign Tax Credit |
|  | TD 9963 | Guidance Related to the Foreign Tax Credit; Clarification of Foreign-Derived Intangible Income |
|  | TD 9971 | Exception for Interests Held by Foreign Pension Funds |
|  | TD 9975 | Pre-Filing Registration Requirements for Certain Tax Credit Elections |
|  | TD 9977 | Carryback of Consolidated Net Operating Losses |
|  | TD 9979 | Additional Guidance on Low-Income Communities Bonus Credit Program |
|  | TD 9988 | Elective Payment of Applicable Credits |
|  | TD 9989 | Elective Payment of Advanced Manufacturing Investment Credit |
|  | TD 9993 | Transfer of Certain Credits |
|  | TD 9995 | Clean Vehicle Credits Under Sections 25E and 30D; Transfer of Credits; Critical Minerals and Battery Components; Foreign Entities of Concern |
|  | TD 9998 | Increased Amounts of Credit or Deduction for Satisfying Certain Prevailing Wage and Registered Apprenticeship Requirements |
|  | TD 9999 | Statutory Disallowance of Deductions for Certain Qualified Conservation Contributions Made by Partnerships and S Corporations |
|  | TD 10004 | Guidance Under Section 367(b) Related to Certain Triangular Reorganizations and Inbound Nonrecognition Transactions |
|  | TD 10009 | Advanced Manufacturing Investment Credit Rules Under Sections 48D and 50 |
|  | TD 10010 | Advanced Manufacturing Production Credit |
|  | TD 10012 | Election To Exclude Certain Unincorporated Organizations Owned by Applicable Entities From Application of the Rules on Partners and Partnerships |
|  | TD 10015 | Definition of Energy Property and Rules Applicable to the Energy Credit |
|  | TD 10016 | Taxable Income or Loss and Currency Gain or Loss with Respect to a Qualified Business Unit |
|  | Rev Proc 2009-19 | 26 CFR 601.105: Examination of returns and claims for refund, credit or abatement; determination of correct tax liability |
|  | Rev Proc 2009-20 | 26 CFR 601.105 Examination of returns and claims for refund, credit or abatement; determination of correct tax liability |
|  | Rev Proc 2009-26 | 26 CFR 601.105: Examination of returns and claims for refund, credit or abatement; determination of correct tax liability. |
|  | Rev Proc 2009-52 | 26 CFR 601.105: Examination of returns and claims for refund, credit or abatement; determination of correct tax liability. |
|  | Rev Proc 2011-42 | 26 CFR 601.105: Examination of returns and claims for refund, credit or abatement; determination of correct tax liability. |
|  | Rev Proc 2019-38 | Safe harbor under which a rental real estate enterprise will be treated as a trade or business for purposes of section 199A of the Internal Revenue Code (Code) and §§ 1.199A-1 through 1.199A-6 of the Income Tax Regulations (26 CFR Part I). |
|  | Rev Proc 2020-13 | 26 CFR 601.601: Rules and regulations. (Also Part 1, §§ 168, 263A, 446, 448; 1.168(i)-4, 1.168(k)-1, 1.168(k)-2, 1.263A-1, 1.263A-4, 1.446-1, 1.448-1T.) |
|  | Rev Proc 2020-51 | Safe harbor allowing a taxpayer to claim a deduction in the taxpayer’s taxable year beginning or ending in 2020 (2020 taxable year) for certain otherwise deductible eligible expenses |
|  | Rev Proc 2021-34 | 26 CFR 601.204: Changes in accounting periods and in methods of accounting. (Also: Part I, Sections 446, 451, 1275; 1.451-1, 1.451-3, 1.451-8, 1.1275-2.) |
|  | Rev Proc 2021-48 | 26 CFR 601.105: Examination of returns and claims for refund, credit or abatement; determination of correct tax liability. (Also Part I, § 61.) |
|  | Rev Proc 2021-9 | 26 CFR 601.601. Rules and regulations. (Also Part I, §163(j).) |
|  | Rev Proc 2022-14 | 26 CFR 601.204: Changes in accounting periods and in methods of accounting. (Also Part I, §§ 56, 61, 77, 118, 162, 163, 166, 167, 168, 171, 174, 179D, 194, 195, 197, 248, 263, 263A, 267, 280F, 404, 446, 447, 448, 451, 454, 455, 460, 461, 467, 471, 472, 475, 481, 585, 709, 807, 816, 832, 833, 846, 860A-860G, 861, 904, 953, 985, 1272, 1273, 1278, 1281, 1363, 1400I, 1400L, 1400N; 1.61-1, 1.61-4, 1.61-8, 1.77-1, 1.77-2, 1.118-2, 1.162-1, 1.162-3, 1.162-4, 1.162-11, 1.162-12, 1.166-1, 1.166-2, 1.166-4, 1.167(a)-2, 1.167(a)-3(b), 1.167(a)-4, 1.167(a)-7, 1.167(a)-8, 1.167(a)-11, 1.167(a)-14, 1.167(e)-1, 1.168(d)-1, 1.168(i)-1, 1.168(i)-4, 1.168(i)-6, 1.168(i)-7, 1.168(i)-8, 1.168(k)-1, 1.168(k)-2, 1.171-4, 1.174-1, 1.174-3, 1.174-4, 1.179-5, 1.194-1, 1.195-1, 1.197-2, 1.248-1, 1.263(a)-1, 1.263(a)-2, 1.263(a)-3, 1.263(a)-4, 1.263(a)-5, 1.263A-1, 1.263A-2, 1.263A-3, 1.263A-4, 1.263A-7, 1.267(a)-1, 1.280F-6, 1.404(b)-1T, 1.446-1, 1.446-1T, 1.446-2, 1.446-5, 1.446-6, 1.446-7, 1.448-1, 1.448-2, 1.451-1, 1.451-3, 1.451-8, 1.454-1, 1.455-6, 1.460-3, 1.460-4, 1.461-1, 1.461-4, 1.461-5, 1.467-1, 1.471-1, 1.471-2, 1.471-3, 1.471-4, 1.471-5, 1.471-8, 1.472-1, 1.472-2, 1.472-6, 1.472-8, 1.481-1, 1.481-4, 1.709-1, 1.709-2, 1.832-4, 1.832-5, 1.860A-6, 1.861-18, 1.985-5, 1.985-8, 1.1016-3, 1.1245-3, 1.1272-1, 1.1273-1, 1.1273-2, 1.1275-2, 1.1363-2, 1.1374-4, 1.1400L(b)-1, 1.1502-68.) |
|  | Rev Proc 2022-9 | 26 CFR 601.204: Changes in accounting periods and methods of accounting. (Also Part 1, §§ 263A, 446, 447, 448, 460, 471, 1.263A-1, 1.446-1, 1.448-1T, 1.460-1, 1.471-1, 1.481-1.) |
|  | Rev Proc 2023-11 | 26 CFR 601.204: Changes in accounting periods and in methods of accounting. (Also, Part 1, §§ 174, 446, 1.446-1.) |
|  | Rev Proc 2023-15 | 26 CFR 1.263(a)-3: Amounts paid to improve tangible property. (Also Part I, §§ 162, 165, 167, 168, 263(a), 263A, and 446; 1.165-7(a)(2), 1.167(a)-11, 1.168(i)-1, 1.446-1.) |
|  | Rev Proc 2023-24 | 26 CFR 601.204: Changes in accounting periods and in methods of accounting. (Also Part I, §§ 56, 61, 77, 118, 162, 163, 166, 167, 168, 171, 174, 179D, 181, 194, 195, 197, 248, 263, 263A, 267, 280F, 404, 446, 447, 448, 451, 454, 455, 460, 461, 467, 471, 472, 475, 481, 585, 709, 807, 816, 832, 833, 846, 860A-860G, 861, 904, 953, 985, 1272, 1273, 1278, 1281, 1363, 1400I, 1400L, 1400N; 1.61-1, 1.61-4, 1.61-8, 1.77-1, 1.77-2, 1.118-2, 1.162-1, 1.162-3, 1.162-4, 1.162-11, 1.162-12, 1.166-1, 1.166-2, 1.166-4, 1.167(a)-2, 1.167(a)-3(b), 1.167(a)-4, 1.167(a)-7, 1.167(a)-8, 1.167(a)-11, 1.167(a)-14, 1.167(e)-1, 1.168(d)-1, 1.168(i)-1, 1.168(i)-4, 1.168(i)-6, 1.168(i)-7, 1.168(i)-8, 1.168(k)-1, 1.168(k)-2, 1.171-4, 1.174-1, 1.174-3, 1.174-4, 1.179-5, 1.181-2, 1.194-1, 1.195-1, 1.197-2, 1.248-1, 1.263(a)-1, 1.263(a)-2, 1.263(a)-3, 1.263(a)-4, 1.263(a)-5, 1.263A-1, 1.263A-2, 1.263A-3, 1.263A-4, 1.263A-7, 1.267(a)-1, 1.280F-6, 1.404(b)-1T, 1.446-1, 1.446-1T, 1.446-2, 1.446-5, 1.446-6, 1.446-7, 1.448-1, 1.448-2, 1.451-1, 1.451-3, 1.451-8, 1.454-1, 1.455-6, 1.460-1, 1.460-3, 1.460-4, 1.461-1, 1.461-4, 1.461-5, 1.467-1, 1.471-1, 1.471-2, 1.471-3, 1.471-4, 1.471-5, 1.471-8, 1.472-1, 1.472-2, 1.472-6, 1.472-8, 1.481-1, 1.481-4, 1.709-1, 1.709-2, 1.832-4, 1.832-5, 1.860A-6, 1.861-18, 1.985-5, 1.985-8, 1.1016-3, 1.1245-3, 1.1272-1, 1.1273-1, 1.1273-2, 1.1275-2, 1.1363-2, 1.1374-4, 1.1400L(b)-1, 1.1502-68.) |
|  | Rev Proc 2023-8 | 26 CFR 601.204: Changes in accounting periods and in methods of accounting. (Also, Part 1, §§ 174, 446, 1.446-1.) |
|  | Rev Proc 2023-9 | 26 CFR 601.204: Changes in accounting periods and in methods of accounting. (Also: Part I, Sections 446, 460, 461, 481, 1011, 1012, 1016; 1.446-1, 1.460-1, 1.460-3, 1.460-4, 1.460-5, 1.461-1, and 1.461-4.) |
|  | Rev Proc 2024-23 | 26 CFR 601.204: Changes in accounting periods and in methods of accounting. (Also Part I, §§ 56, 61, 77, 118, 162, 163, 166, 167, 168, 171, 174, 179D, 181, 194, 195, 197, 248, 263, 263A, 267, 280F, 404, 446, 447, 448, 451, 454, 455, 460, 461, 467, 471, 472, 475, 481, 585, 709, 807, 816, 832, 833, 846, 860A-860G, 861, 904, 953, 985, 1272, 1273, 1278, 1281, 1363, 1400I, 1400L, 1400N; 1.61-1, 1.61-4, 1.61-8, 1.77-1, 1.77-2, 1.118-2, 1.162-1, 1.162-3, 1.162-4, 1.162-11, 1.162-12, 1.166-1, 1.166-2, 1.166-4, 1.167(a)-2, 1.167(a)-3(b), 1.167(a)-4, 1.167(a)-7, 1.167(a)-8, 1.167(a)-11, 1.167(a)-14, 1.167(e)-1, 1.168(d)-1, 1.168(i)-1, 1.168(i)-4, 1.168(i)-6, 1.168(i)-7, 1.168(i)-8, 1.168(k)-1, 1.168(k)-2, 1.171-4, 1.174-1, 1.174-3, 1.174-4, 1.179-5, 1.181-2, 1.194-1, 1.195-1, 1.197-2, 1.248-1, 1.263(a)-1, 1.263(a)-2, 1.263(a)-3, 1.263(a)-4, 1.263(a)-5, 1.263A-1, 1.263A-2, 1.263A-3, 1.263A-4, 1.263A-7, 1.267(a)-1, 1.280F-6, 1.404(b)-1T, 1.446-1, 1.446-1T, 1.446-2, 1.446-5, 1.446-6, 1.446-7, 1.448-1, 1.448-2, 1.451-1, 1.451-3, 1.451-8, 1.454-1, 1.455-6, 1.460-1, 1.460-3, 1.460-4, 1.461-1, 1.461-4, 1.461-5, 1.467-1, 1.471-1, 1.471-2, 1.471-3, 1.471-4, 1.471-5, 1.471-8, 1.472-1, 1.472-2, 1.472-6, 1.472-8, 1.481-1, 1.481-4, 1.709-1, 1.709-2, 1.832-4, 1.832-5, 1.860A-6, 1.861-18, 1.985-5, 1.985-8, 1.1016-3, 1.1245-3, 1.1272-1, 1.1273-1, 1.1273-2, 1.1275-2, 1.1363-2, 1.1374-4, 1.1400L(b)-1, 1.1502-68.) |
|  | Rev Proc 2024-3 | 26 CFR 601.201: Rulings and determination letters. |
|  | Rev Proc 2024-34 | 26 CFR 601.204: Changes in accounting periods and in methods of accounting. (Also, Part 1, §§ 174, 446; 1.446-1.) |
|  | Rev Proc 2024-9 | 26 CFR 601.204: Changes in accounting periods and in methods of accounting. (Also, Part 1, §§ 174, 446, 460, 1.446-1.) |
|  | IRS Notice 88-67 | Application of the Rule of Section 382(1)(3)(A)(iv) to Convertible Stock |
|  | IRS Notice 2016-10 | Guidance Relating to Refunds of Foreign Tax for Which an Election Was Made Under Section 853 |
|  | IRS Notice 2019-46 | Domestic Partnerships and S Corporations Filing Under Proposed GILTI Regulations |
|  | IRS Notice 2020-69 | S Corporation Guidance under Section 958 (Rules for Determining Stock Ownership) and Guidance Regarding the Treatment of Qualified Improvement Property under the Alternative Depreciation System for Purposes of the QBAI Rules for FDII and GILTI |
|  | IRS Notice 2020-59 | Safe harbor for a trade or business that manages or operates a qualified residential living facility |
|  | IRS Notice 2021-20 | Guidance on the Employee Retention Credit under Section 2301 of the Coronavirus Aid, Relief, and Economic Security Act |
|  | IRS Notice 2023-65 | Section 45L New Energy Efficient Home Credit |
|  | IRS Notice 2023-38 | Domestic Content Bonus Credit Guidance under Sections 45, 45Y, 48, and 48E |
|  | IRS Notice 2024-41 | Domestic Content Safe Harbor Notice |
|  | IRS Notice 2024-60 | Required Procedures to Claim a Section 45Q Credit for Utilization of Carbon Oxide |
|  | IRS Notice 2024-84 | Extension of Transition Process for Claiming the Statutory Exceptions to the Elective Payment Phaseouts |
|  | IRS Notice 2024-9 | Statutory Exceptions to Phaseout Reducing Elective Payment Amounts for Applicable Entities if Domestic Content Requirements are Not Satisfied |
|  | IRS Announcement 2003-8 | Agent for Consolidated Group |

# Appendix C

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) |
| 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 |
| 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 |
| 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 |
| 1545-1718 | Source of Income from Certain Space and Ocean Activities; Source of Communications Income (TD 9305 - final) |
| 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 Bar on Reconsolidation after Disaffiliation |
| 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 |
| 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 |
| 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 |
| 1545-2247 | TD 9633 - Limitations on Duplication of Net Built-in Losses |
| 1545-2259 | Performance & Quality for Small Wind Energy Property |
| 1545-2276 | Safe Harbor for Inadvertent Normalization Violations |