

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.

	<b>Form</b>	<b>Description</b>
1.	*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
2.	*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)
3.	*1042-S	Is an information return used by withholding agent to report certain income paid addresses in foreign countries
4.	*1042-T	Used to transmit paper Forms 1042-S, Foreign person's U. S. Source Income subject to withholding, to the Internal Revenue Service
5.	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

6.	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
7.	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
8.	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
9.	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
10.	Form 1065 Schedule K-1	Used for reporting the distributive share of a partnership income, credits, etc.
11.	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
12.	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
13.	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
14.	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
15.	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
16.	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
17.	Form 1118	Used to compute the amount of foreign tax credit claimed on corporation income tax returns
18.	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
19.	Form 1118 Schedule J	Used by Corporations claiming foreign tax credit to compute adjustments to separate limitation income (losses) and year-end account balances
20.	Form 1118 Schedule K	Used to reconcile the corporation's prior year foreign tax carryover with its current year foreign tax carryover
21.	Form 1118 Schedule L	Used to identify current tax year tax foreign tax redeterminations, the prior tax years to which they relate and other information that would help the IRS audit foreign tax redeterminations related to prior tax year
22.	Form 1120	Used to report the income, gains, losses, deductions, credits, and to figure the income tax liability of a corporation
23.	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
24.	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
25.	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
26.	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
27.	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)
28.	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
29.	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
30.	Form 1120 Schedule PH	Used to compute Personal Holding Company tax
31.	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

32.	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
33.	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
34.	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
35.	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
36.	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
37.	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
38.	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)
39.	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
40.	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
41.	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
42.	Form 1120-FSC	Used to report the income, deductions, gains, losses, credits and tax liability of a foreign sales corporation
43.	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

44.	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
45.	Form 1120-IC DISC	Is an information return filed by interest charge domestic international sales corporations (IC-DISCs), former DISCs and former IC-DISCs
46.	Form 1120-IC DISC Schedule K	Is a shareholder's statement of IC-DISC distribution
47.	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)
48.	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
49.	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
50.	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)
51.	*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
52.	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
53.	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)
54.	Form 1120-POL	Used by Political organizations and certain exempt organizations to report their political organization taxable income and income tax liability
55.	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
56.	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
57.	Form 1120-S	Corporations that elect to be S corporations use Form 1120-S to report income, deductions, gains, losses, etc
58.	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
59.	Form 1120-S Schedule D	Used to report sales or exchanges of capital assets and gains on distributions to shareholders of appreciated capital assets
60.	Form 1120-S Schedule K-1	Used to report shareholders' pro rata shares of the corporation's income, credits, deductions, etc.
61.	Form 1120-S Schedule K-2	Used by S corporations to report shareholder's pro rata shares items international.
62.	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
63.	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
64.	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
65.	Form 1120-X	Used to amend a previously filed Form 1120 or 1120-A to make certain elections after the prescribed deadline
66.	Form 1122	Is an authorization by a subsidiary to be included in consolidated return and consent to the consolidated regulations
67.	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
68.	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

69.	*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
70.	*Form 1128	Used to adopt, change or retain a certain tax year
71.	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
72.	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
73.	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
74.	Form 2438	Used by regulated investment companies or real estate investment to figure income tax on certain undistributed capital gains
75.	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)
76.	Form 2553	Is filed by qualifying small business corporations and limited liability companies to make the election prescribed by Sec. 1362
77.	*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
78.	*Form 3115	Used to request a change in either an overall accounting method or the accounting treatment of any item
79.	*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
80.	*Form 3520	Used to report certain transactions with foreign trusts, and receipt of certain large gifts of bequests from certain foreign persons
81.	*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
82.	*Form 3800	Used to claim any of the general business credits
83.	*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
84.	*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
85.	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
86.	*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
87.	Form 4626	Used to figure the alternative minimum tax (AMT) under section 55 for a corporation that is not exempt from the AMT
88.	*Form 4684	Used as a guide for reporting gains and losses resulting from casualties and thefts
89.	*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.
90.	*Form 4810	Prepared by a fiduciary representing a dissolving corporation or a decedent's estate to request a prompt assessment of tax
91.	Form 4876-A	Used to elect to be treated as an interest charge domestic international sales corporation (IC-DISC)
92.	Form 5452	Used if the corporations made non dividend distributions to their shareholders under section 301, section 1368 (c)(3) or section 1371
93.	*Form 5471	Used to satisfy the reporting requirements of section 6038 and 6046
94.	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
95.	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
96.	Form 5471 Schedule H	Used to report the foreign corporation's current year earnings and profits (E&P) for U.S. tax purposes
97.	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.
98.	Form 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)



99.	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
100.	Form 5471 Schedule O	Used by certain officers, directors, and shareholders of foreign corporations to report reorganization and acquisition/disposition of its stock
101.	Form 5471 Schedule P	Used to report Previously Taxed Earnings and Profits of U.S. Shareholders of Certain Foreign Corporations
102.	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
103.	Form 5471 Schedule R	Used to report basic information pertaining to distributions from foreign corporations
104.	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
105.	*Form 56	Used by persons acting as a fiduciary to notify IRS of the creation or termination of the fiduciary relationship
106.	*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)
107.	*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
108.	*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
109.	*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
110.	*Form 5713 Schedule C	Used to compute the loss of tax benefits from participation in or cooperation with an international boycott.
111.	*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
112.	*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
113.	*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
114.	*Form 5884-A	Used to claim the employee retention credit for employers affected by qualified disasters
115.	*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
116.	*Form 6478	Used to figure the biofuel producer credit for the tax year in which the sale or use occurs
117.	*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
118.	*Form 6765	Used to figure and claim the credit for increasing research activities
119.	*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
120.	*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
121.	*Form 7205	Used to claim the deduction for qualifying energy efficient commercial building property (EECBP) placed in service during the tax year
122.	*Form 7207	Used to calculate the advanced manufacturing production credit available under Section 45X
123.	*Form 7210	Used to claim the section 45V credit for the production of qualified clean hydrogen produced after 2022
124.	*Form 7211	Used to claim the section 45Y clean electricity production credit
125.	*Form 7213	Used to claim a nuclear power production credit
126.	*Form 7218	Used to claim the section 45Z clean fuel production credit
127.	Form 8023	Used by purchasing corporations to elect section 338 treatment for the qualified stock purchase of another (target) corporation
128.	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
129.	*Form 8082	Used when a Taxpayer reports an item on a K-1 differently that is shown on the K-1
130.	*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
131.	*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
132.	*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
133.	*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
134.	*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
135.	Form 8288-C	Used as evidence of the amount of section 1446(f)(1) liability that has been satisfied
136.	*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)
137.	*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
138.	*Form 8308	Used by Partnerships to report the sale or exchange of a partnership interest involving unrealized receivables or inventory items
139.	*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
140.	*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)
141.	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
142.	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)
143.	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
144.	*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
145.	*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
146.	*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
147.	*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
148.	*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
149.	*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
150.	*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
151.	*Form 8655	Used to designate a reporting agent to file certain tax returns electronically or on magnetic tape
152.	*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
153.	*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
154.	*Form 8716	Is filed by business entities to elect to have a tax year other than a required tax year
155.	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
156.	Form 8804	Used by Partnerships to report the total liability under section 1446 for the partnership's tax year
157.	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
158.	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
159.	Form 8804-W	Used by Partnerships to determine their foreign partners' tax liability and their estimated tax payments
160.	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
161.	Form 8806	Used to report an acquisition of control or a substantial change in the capital structure of a domestic corporation
162.	Form 8810	Used by closely held C corporations and personal service corporations that have passive activity losses and/or credits
163.	*Form 8813	Used to pay the withholding tax under section 1446 to the United States Treasury
164.	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)
165.	*Form 8820	Used to claim an orphan drug credit
166.	*Form 8822-B	Used by business taxpayers to report a change of address or business location
167.	*Form 8824	Used to report each exchange of business or investment property for property of a like kind
168.	Form 8825	Used to report income and deductible expenses from rental real estate activities, including those that flow through from partnerships, estates, or trusts
169.	*Form 8826	Used by eligible small businesses to claim the disabled access credit, a part of the general business credit
170.	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
171.	*Form 8830	Used to claim the enhanced oil recovery credit, a part of the general business credit
172.	*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
173.	*Form 8833	Used to make the treaty-based return position disclosure
174.	*Form 8834	Used by taxpayers to claim any qualified electric vehicle passive activity credit allowed for the current tax year
175.	*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
176.	*Form 8838	Used by U.S. transferors that entered into a gain recognition agreement under section 367(a) and 367(e)(2)
177.	*Form 8838-P	Is an information return for partnerships to extend the statute when one is claiming an election under section 721 (c)
178.	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

179.	*Form 8844	Used by employers to claim the empowerment zone and renewal community employment credit
180.	Form 8845	Used by Employers of American Indians who are qualified employees to claim the Indian employment credit
181.	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
182.	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
183.	*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
184.	*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
185.	*Form 8864	Used to claim the biodiesel and renewable diesel fuels credit
186.	*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)
187.	*Form 8865 Schedule G	Used to report the gain deferral method under Section 721(c)
188.	*Form 8865 Schedule H	Used to report acceleration events and exceptions reporting relating to gain deferral method under section 721 (c)
189.	*Form 8865 Schedule K-1	Used to report a specific partner's share of the partnership income, deductions, credits, etc
190.	*Form 8865 Schedule K-2	Used to report items of international tax relevance from the operation of a partnership
191.	*Form 8865 Schedule K-3	Used to report the partner's share of the items reported on Schedule K-2
192.	*Form 8865 Schedule O	Used to report transfer of property to a foreign partnership.
193.	* Form 8865 Schedule P	Used to report the acquisition, disposition, and change of interest in a foreign partnership
194.	*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
195.	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)
196.	*Form 8873	Used to figure the amount of extraterritorial income excluded from gross income for the tax year
197.	*Form 8874	Used to claim the new markets credit for qualified equity investments made in qualified community development entities (CDEs)
198.	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)
199.	*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
200.	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
201.	Form 8879-PE	U
202.	*Form 8881	Used to claim the credit for research and development under section 45E or qualified startup costs incurred in establishing or administering an eligible employer plan
203.	*Form 8882	Used by employers to claim the credit for qualified childcare facility and resource and referral expenditures
204.	Form 8883	Used to report information about transactions involving the deemed sale of corporate assets under Section 338
205.	*Form 8886	Used to disclose participation in reportable transactions by taxpayers as described in regulations 1.6011-4
206.	*Form 8896	Used to claim the credit for qualified low sulfur diesel fuel production costs
207.	*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
208.	*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
209.	*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
210.	*Form 8906	Used to claim the distilled spirits credit

211.	*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
212.	*Form 8910	Used to figure your credit for alternative motor vehicles you placed in service during your tax year
213.	*Form 8911	Used to figure your credit for alternative fuel vehicle refueling property placed in service during the tax year
214.	*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
215.	*Form 8912	Used to claim the credit for holding tax credit bonds
216.	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
217.	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
218.	*Form 8918	Used by materials advisors with respect to disclose certain information about the reportable transaction with the IRS
219.	*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
220.	*Form 8925	Used to report all employer-owned life insurance contracts
221.	*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
222.	*Form 8932	Used to claim the credit for eligible differential wage payments you made to qualified employees during the tax year
223.	*Form 8933	Used to claim the carbon dioxide sequestration credit
224.	*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
225.	*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
226.	*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
227.	*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
228.	*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
229.	*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
230.	*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
231.	*Form 8936 Schedule A	Used to calculate the qualified clean vehicle credit for each clean vehicle placed in service during the tax year
232.	Form 8937	Is filed by an issuer of a specified security that takes an organizational action that affects the basis of that security
233.	*Form 8938	Is filed to Report Foreign Financial Assets to comply with IRC section 6038D
234.	*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.
235.	*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
236.	*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
237.	*Form 8966-C	Used to transmit paper Forms 8966, FATCA Report, to the Internal Revenue Service
238.	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
239.	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
240.	Form 8979	Used by partnerships subject to Bipartisan Budget Act and by Partnership Representatives to comply with the IRC and the proposed regulations
241.	Form 8990	Used to calculate the amount of business interest expense you can deduct and the amount to carry forward to the next year
242.	Form 8991	Used to determine an applicable taxpayer's tax on its base erosion minimum tax amount for the year
243.	Form 8992	Used to figure a U. S. Shareholder's GILTI inclusion
244.	Form 8992 Schedule A	Used to report Global Intangible Low-Taxed Income (GILTI)
245.	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
246.	Form 8993	Used to figure the amount of the eligible deduction for FDII and GILTI under section 250
247.	Form 8994	Used to claim employer credit for paid family and medical leave
248.	*Form 8995	Used to claim the qualified business income deduction simplified computation
249.	*Form 8995-A	Used to help taxpayer to determine if they meet the requirements of IRC 199A and take the qualified business income deduction
250.	*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
251.	*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
252.	*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
253.	*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
254.	Form 8996	Used by a corporation or partnership to certify that it is organized to invest in qualified opportunity zone property
255.	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
256.	*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
257.	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

258.	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)
259.	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).
260.	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)
261.	Form 966	Used by a corporation if it is to be dissolved or if any of its stock is to be liquidated
262.	*Form 970	Used to elect to use the last-in, first-out (LIFO) inventory meth
263.	*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
264.	Form 973	Used by corporations to claim a consent deduction in their tax returns
265.	Form 976	Used by personal holding companies, regulated investment companies, and real estate investment trusts to claim a deficiency dividends deduction
266.	*Form 982	Used to determine under certain circumstances described in section 108 the amount of discharged indebtedness that can be excluded from gross income
267.	*Form SS-4	Used to apply for an employer identification number (EIN), a nine-digit number assigned for tax filing and reporting purposes
268.	*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
269.	*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
270.	*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
271.	*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

272.	*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
273.	*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	5(f)
1.468A-3	51.6302-1T(b)
1.468A-4	54.9812-1
1.468A-4(d)(1)	20.6018-4
1.468A-7	26.2662-1(b)
1.468A-8	All regs. related to IRC sections 771-777
1.528-8(a)	All regs. Related to IRC sections 671-679
1.1662-6	All regs related to IRC section 801
1.6011(c)	All regs related to IRC section 831
1.6012(a)	All regs related to IRC sections 860A - 860G
1.6012(a)(2)	1.851-2(a)
1.6012(a)(3)	1.856-2(b)
1.6012-2(b)	All regs related to IRC sections 861-897
1.6012-6(b)	All regs related to IRC sections 881-882
1.6012-2(c)(1)	All regs related to IRC section 884
1.6031-1	All regs related to IRC section 199A
1.6033-1(a)(5)	301.7701-2 and 3
1.6050Y	All regs related to 26 CFR Part 1
1.6081	All regs related to 26 CFR Part 11
1.280H	All regs related to 26 CFR Part 18
48.4121-1	All regs related to 26 CFR Part 301
48.6416(a)-3(a)(2)	All regs related to 26 CFR Part 601
48-4061(a)-1(d)(2)(ii)	All regs related to P.L. 115-97
5(c)	All regs related to P. L. 116-260 (H.R. 133)
	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

## 2. 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.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

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

4. EFFORTS TO IDENTIFY DUPLICATION

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

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

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

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

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

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

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

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

In response to the *Federal Register* notice dated September 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:

<b>CBIZ Comments dated September 12, 2024</b>		
	<b>Summary of comments</b>	<b>Responses</b>
1.	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.
2.	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.

<b>Bureau of Economic Analysis Comment dated October 23, 2024</b>		
	<b>Summary of comments</b>	<b>Responses</b>
1.	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-	IRS appreciates the support from BEA.

<p>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.</p>	
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<b>Paul Edvard Poliakov, CPA Comments dated November 12, 2024</b>		
	<b>Summary of comments</b>	<b>Responses</b>
<p>1.</p>	<p>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.</p>	<p>These comments have been forwarded to the appropriate offices for review and/or comment.</p>
<p>2.</p>	<p>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.</p>	<p>These comments have been forwarded to the appropriate offices for review and/or comment.</p>
<p>3.</p>	<p>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</p>	<p>These comments have been forwarded to the appropriate offices for review and/or comment.</p>

	<p>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.</p>	
4.	<p>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.</p>	<p>These comments have been forwarded to the appropriate offices for review and/or comment.</p>
5.	<p>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.</p>	<p>These comments have been forwarded to the appropriate offices for review and/or comment.</p>

<b>NAREIT Comments dated November 12, 2024</b>	
<b>Summary of comments</b>	<b>Responses</b>



1.	<p>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.</p>	<p>These comments have been forwarded to the appropriate offices for review and/or comment.</p>
2.	<p>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.</p>	<p>These comments have been forwarded to the appropriate offices for review and/or comment.</p>
3.	<p>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.</p>	<p>These comments have been forwarded to the appropriate offices for review and/or comment.</p>
4.	<p>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</p>	<p>These comments have been forwarded to the appropriate offices for review and/or comment.</p>

	of Part III to refer to gross income as calculated for purposes of sections 856(c)(2) and (c)(3)	
5.	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.
6.	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.
7.	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.
8.	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.
9.	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	These comments have been forwarded to the appropriate offices for review and/or comment.

	<p>“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.</p>	
10.	<p>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.</p>	<p>These comments have been forwarded to the appropriate offices for review and/or comment.</p>
11.	<p>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</p>	<p>These comments have been forwarded to the appropriate offices for review and/or comment.</p>

	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.	
12.	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.
13.	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.
14.	Instructions regarding revocation of TRS election for “automatic TRSs.”	

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|  | <p>a. 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>i.e.</i>, 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 a parent 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.</p> <p>b. 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.</p> |  |
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15.	<p>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 <a href="#">201144022</a> and <a href="#">200544015</a>. A successor REIT could revoke its predecessor’s TRS elections if desired.</p>	<p>These comments have been forwarded to the appropriate offices for review and/or comment.</p>
16.	<p>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).</p>	<p>These comments have been forwarded to the appropriate offices for review and/or comment.</p>
17.	<p>Recommends that the retroactivity rules under Form 8875 (for TRSs) conform to</p>	<p>These comments have been forwarded to the appropriate offices for review and/or comment.</p>

	<p>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.</p> <p>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.</p>	
18.	<p>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.</p>	<p>These comments have been forwarded to the appropriate offices for review and/or comment.</p>
19.	<p>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.</p>	<p>These comments have been forwarded to the appropriate offices for review and/or comment.</p>

**Groom Law Group dated November 12, 2024**

<b>Groom Law Group dated November 12, 2024</b>	
<b>Summary of comments</b>	<b>Responses</b>
<p>1. Suggest that forms and instructions fully align with the IRA's prevailing wage and apprenticeship requirements.</p> <p>We recommend that all proposed forms for the IRA Tax Credits and Deductions be revised to include the following questions:</p>	
<p>2. 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]</p>	<p>These comments have been forwarded to the appropriate offices for review and/or comment.</p>
<p>3. 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.</p>	<p>These comments have been forwarded to the appropriate offices for review and/or comment.</p>
<p>4. Are you claiming the Good Faith Exception to the apprenticeship requirements? [Check yes/no]</p> <p>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.</p> <p>b. If yes, attach a statement including the following information for any registered apprenticeship program(s) that you contacted to request qualified apprentices:</p> <p>i. Name and address of the registered</p>	<p>These comments have been forwarded to the appropriate offices for review and/or comment.</p>



<p>apprenticeship program(s)</p> <p>ii. Contact(s) name, phone, and email address</p> <p>c. If yes, how did you make your request for apprentices? [Check applicable box] i. Electronically, or ii. By registered mail</p> <p>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.)</p> <p>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.</p>	
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5.	<p><b>Attestations</b></p> <p>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.</p>	<p>These comments have been forwarded to the appropriate offices for review and/or comment.</p>
6.	<p>For Form 8933, collect additional elements. Elements from Attestation in Draft Instruction 8933</p> <ol style="list-style-type: none"> <li>1. Name and taxpayer identification number and the facility or equipment description and IRS-issued registration number (if applicable).</li> <li>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).</li> <li>3. [If applicable: If construction began on or after January 29, 2023, include the following.] [If not applicable: Include the following.] <ol style="list-style-type: none"> <li>a. The applicable wage determinations.<sup>13</sup></li> <li>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.</li> <li>c. The number of workers who received correction payments.</li> <li>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.</li> <li>e. The total labor hours for the construction</li> </ol> </li> </ol>	<p>These comments have been forwarded to the appropriate offices for review and/or comment.</p>

	<p>(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.</p> <p>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.</p>	
7.	<p>Additional Elements for Attestations</p> <p>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.</p> <p>2. If applicable, include a statement that you have:</p> <ul style="list-style-type: none"> <li>a. Regularly reviewed payroll records, including an explanation of the method and frequency of review.</li> <li>b. Ensured any contracts you have entered with contractors require that their subcontractors adhere to the prevailing wage and apprenticeship requirements.</li> <li>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.</li> <li>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.</li> <li>e. Established procedures for individuals to report suspected failures to comply with</li> </ul>	<p>These comments have been forwarded to the appropriate offices for review and/or comment.</p>

	<p>the prevailing wage and apprenticeship requirements without fear of retaliation or adverse action, including an explanation of such procedures.</p> <p>f. Investigated any reports of suspected failures to comply with the prevailing wage and apprenticeship requirements.</p> <p>g. Contacted the U.S. Department of Labor’s Office of Apprenticeship or relevant state apprenticeship agency for assistance in locating registered apprenticeship programs.</p>	
8.	<p>Recommended Changes to Proposed Form and Instruction 3800, General Business Credit</p> <p>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.</p>	<p>These comments have been forwarded to the appropriate offices for review and/or comment.</p>

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

No payment or gift has been provided to any respondents.

#### 10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

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

#### 11. JUSTIFICATION OF SENSITIVE QUESTIONS

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

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

#### 12. ESTIMATED BURDEN OF INFORMATION COLLECTION And

#### 13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

##### **PRA Approval of Forms Used by Business Taxpayers:**

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

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					
<b>Note:</b> 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.

<b>Fiscal Year 2025</b>			
<b>Table 1A - Taxpayer Burden for Taxable Corporations on Form 1120</b>			
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
<b>Table 2A - Taxpayer Burden for Pass-Through Corporations on Form 1120S</b>			
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
<b>Table 3A - Taxpayer Burden for Partnerships on Form 1065</b>			
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			

#### 14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

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

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



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

Products	Aggregate Cost per Product (factor applied)		Printing and Distribution		Government Cost
Business Forms and Instructions	\$12,867,084	+	\$14,517	=	\$12,881,601
<b>Totals</b>	<b>\$12,867,084</b>	<b>+</b>	<b>\$14,517</b>	<b>=</b>	<b>\$12,881,601</b>
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
<b>Total</b>					<b>\$13,571,960</b>
Table costs estimates are based on FY2023 IRS Cost Estimate References.					

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

#### 15. REASONS FOR CHANGE IN BURDEN

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

**Changes Due to Technical Adjustment:** There are several significant adjustments in the year-over-year technical changes. The impact on burden related to these changes are shown in the table below. The actual 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
<b>Total</b>	<b>600,000</b>	<b>15,000,000</b>	<b>\$1,406,000,000</b>	<b>\$4,898,000,000</b>	<b>\$6,304,000,000</b>
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-	Time	100,000	-	-	-	100,000

Over-Year Difference	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 defensible way is not possible given their interconnectedness and the uncertainty associated with the estimates. Also, a majority of the burden is from legislative changes and the associated agency changes are typically on the margin.

	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 <b>Note:</b> 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.						

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

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

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

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

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT

There are no exceptions to the certification statement.

## Appendix A: Forms

	Product	Title
1.	Form 1042	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons
2.	Form 1042 (SCH Q)	Schedule Q (Form 1042)
3.	Form 1042-S	Foreign Person's U.S. Source Income Subject to Withholding
4.	Form 1042-T	Annual Summary and Transmittal of Forms 1042-S
5.	Form 1065	U.S. Return of Partnership Income
6.	Form 1065 (SCH B-1)	Information for Partners Owning 50% or More of the Partnership
7.	Form 1065 (SCH B-2)	Election Out of the Centralized Partnership Audit Regime
8.	Form 1065 (SCH C)	Additional Information for Schedule M-3 Filers
9.	Form 1065 (SCH D)	Capital Gains and Losses
10.	Form 1065 (SCH K-1)	Partner's Share of Income, Deductions, Credits, etc.
11.	Form 1065 (SCH K-2)	Partner's Distributive Share Items-International
12.	Form 1065 (SCH K-3)	Partner's Share of Income, Deductions, Credits, etc.- International
13.	Form 1065 (SCH M-3)	Net Income (Loss) Reconciliation for Certain Partnerships
14.	Form 1065X	Amended Return or Administrative Adjustment Request (AAR)
15.	Form 1066	U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return
16.	Form 1066 (SCH Q)	Quarterly Notice to Residual Interest Holder of REMIC Taxable Income or Net Loss Allocation
17.	Form 1118	Foreign Tax Credit-Corporations
18.	Form 1118 (SCH I)	Reduction of Foreign Oil and Gas Taxes
19.	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
20.	Form 1118 (SCH K)	Foreign Tax Carryover Reconciliation Schedule
21.	Form 1118 (SCH L)	Foreign Tax Redeterminations
22.	Form 1120	U.S. Corporation Income Tax Return
23.	Form 1120 (SCH B)	Additional Information for Schedule M-3 Filers
24.	Form 1120 (SCH D)	Capital Gains and Losses

	<b>Product</b>	<b>Title</b>
25.	Form 1120 (SCH G)	Information on Certain Persons Owning the Corporation's Voting Stock
26.	Form 1120 (SCH H)	Section 280H Limitations for a Personal Service Corporation (PSC)
27.	Form 1120 (SCH M-3)	Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More
28.	Form 1120 (SCH N)	Foreign Operations of U.S. Corporations
29.	Form 1120 (SCH O)	Consent Plan and Apportionment Schedule for a Controlled Group
30.	Form 1120 (SCH PH)	U.S. Personal Holding Company (PHC) Tax
31.	Form 1120 (SCH UTP)	Uncertain Tax Position Statement
32.	Form 1120-C	U.S. Income Tax Return for Cooperative Associations
33.	Form 1120-F	U.S. Income Tax Return of a Foreign Corporation
34.	Form 1120-F (SCH H)	Deductions Allocated to Effectively Connected Income Under Regulations Section 1.861-8
35.	Form 1120-F (SCH I)	Interest Expense Allocation Under Regulations Section 1.882-5
36.	Form 1120-F (SCH M1 & M2)	Reconciliation of Income (Loss) and Analysis of Unappropriated Retained Earnings per Books
37.	Form 1120-F (SCH M-3)	Net Income (Loss) Reconciliation for Foreign Corporations With Reportable Assets of \$10 Million or More
38.	Form 1120-F (SCH P)	List of Foreign Partner Interests in Partnerships
39.	Form 1120-F (SCH Q)	Tax Liability of Qualified Derivatives Dealer (QDD)
40.	Form 1120-F (SCH S)	Exclusion of Income From the International Operation of Ships or Aircraft Under Section 883
41.	Form 1120-F (SCH V)	List of Vessels or Aircraft, Operators, and Owners
42.	Form 1120-FSC	U.S. Income Tax Return of a Foreign Sales Corporation
43.	Form 1120-FSC (SCH P)	Transfer Price or Commission
44.	Form 1120-H	U.S. Income Tax Return for Homeowners Associations
45.	Form 1120-IC-DISC	Interest Charge Domestic International Sales Corporation Return
46.	Form 1120-IC-DISC (SCH K)	Shareholder's Statement of IC-DISC Distributions
47.	Form 1120-IC-DISC (SCH P)	Intercompany Transfer Price or Commission
48.	Form 1120-IC-DISC (SCH Q)	Borrower's Certificate of Compliance With the Rules for Producer's Loans
49.	Form 1120-L	U.S. Life Insurance Company Income Tax Return
50.	Form 1120-L (SCH M-3)	Net Income (Loss) Reconciliation for U.S. Life Insurance Companies With Total Assets of \$10 Million or More

	<b>Product</b>	<b>Title</b>
51.	Form 1120-ND*	Return for Nuclear Decommissioning Funds and Certain Related Persons
52.	Form 1120-PC	U.S. Property and Casualty Insurance Company Income Tax Return
53.	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
54.	Form 1120-POL	U.S. Income Tax Return for Certain Political Organizations
55.	Form 1120-REIT	U.S. Income Tax Return for Real Estate Investment Trusts
56.	Form 1120-RIC	U.S. Income Tax Return for Regulated Investment Companies
57.	Form 1120-S	U.S. Income Tax Return for an S Corporation
58.	Form 1120-S (SCH B-1)	Information on Certain Shareholders of an S Corporation
59.	Form 1120-S (SCH D)	Capital Gains and Losses and Built-In Gains
60.	Form 1120-S (SCH K-1)	Shareholder's Share of Income, Deductions, Credits, etc.
61.	Form 1120-S (SCH K-2)	Shareholder's Pro Rata Share Items-International
62.	Form 1120-S (SCH K-3)	Shareholder's Share of Income, deductions, Credits, etc. - International
63.	Form 1120-S (SCH M-3)	Net Income (Loss) Reconciliation for S Corporations With Total Assets of \$10 Million or More
64.	Form 1120-SF	U.S. Income Tax Return for Settlement Funds (Under Section 468B)
65.	Form 1120-X	Amended U.S. Corporation Income Tax Return
66.	Form 1122	Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return
67.	Form 1125-A	Cost of Goods Sold
68.	Form 1125-E	Compensation of Officers
69.	Form 1127	Application for Extension of Time for Payment of Tax Due to Undue Hardship
70.	Form 1128	Application to Adopt, Change, or Retain a Tax Year
71.	Form 1138	Extension of Time For Payment of Taxes By a Corporation Expecting a Net Operating Loss Carryback
72.	Form 1139	Corporation Application for Tentative Refund
73.	Form 2220	Underpayment of Estimated Tax By Corporations
74.	Form 2438	Undistributed Capital Gains Tax Return
75.	Form 2439	Notice to Shareholder of Undistributed Long-Term Capital Gains

	<b>Product</b>	<b>Title</b>
76.	Form 2553	Election by a Small Business Corporation
77.	*Form 2848	Power of Attorney and Declaration of Representative
78.	*Form 3115	Application for Change in Accounting Method
79.	*Form 3468	Investment Credit
80.	*Form 3520	Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts
81.	*Form 3520-A	Annual Return of Foreign Trust With a U.S. Owner
82.	*Form 3800	General Business Credit
83.	*Form 4136	Credit for Federal Tax Paid on Fuels
84.	*Form 4255	Recapture of Investment Credit
85.	*Form 4466	Corporation Application for Quick Refund of Overpayment of Estimated Tax
86.	*Form 4562	Depreciation and Amortization (Including Information on Listed Property)
87.	Form 4626	Alternative Minimum Tax—Corporations
88.	*Form 4684	Casualties and Thefts
89.	*Form 4797	Sales of Business Property
90.	*Form 4810	Request for Prompt Assessment Under Internal Revenue Code Section 6501(d)
91.	*Form 4876-A	Election to Be Treated as an Interest Charge DISC
92.	Form 5452	Corporate Report of Nondividend Distributions
93.	Form 5471	Information Return of U.S. Persons With Respect To Certain Foreign Corporations
94.	Form 5471 (SCH E)	Income, War Profits, and Excess Profits Taxes Paid or Accrued
95.	Form 5471 (SCH G-I)	Schedule G-1 (Form 5471), Cost Sharing Arrangement
96.	Form 5471 (SCH H)	Current Earnings and Profits
97.	Form 5471 (SCH I-1)	Information for Global Intangible Low-Taxed Income
98.	Form 5471 (SCH J)	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation
99.	Form 5471 (SCH M)	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons
100.	Form 5471 (SCH O)	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock
101.	Form 5471 (SCH P)	Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations



	<b>Product</b>	<b>Title</b>
102.	Form 5471 (SCH Q)	CFC Income by CFC Income Groups
103.	Form 5471 (SCH R)	Distributions From a Foreign Corporation
104.	Form 5472	Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business
105.	*Form 56	Notice Concerning Fiduciary Relationship
106.	*Form 56-F	Notice Concerning Fiduciary Relationship of Financial Institution
107.	*Form 5713	International Boycott Report
108.	*Form 5713 (SCH A)	International Boycott Factor (Section 999(c)(1))
109.	*Form 5713 (SCH B)	Specifically, Attributable Taxes and Income (Section 999(c)(2))
110.	*Form 5713 (SCH C)	Tax Effect of the International Boycott Provisions
111.	*Form 5735	American Samoa Economic Development Credit
112.	*Form 5735 Schedule P	Allocation of Income and Expenses Under Section 936(h)(5)
113.	*Form 5884	Work Opportunity Credit
114.	*Form 5884-A	Credits for Affected Midwestern Disaster Area Employers (for Employers Affected by Hurricane Harvey, Irma, or Maria or Certain California Wildfires)
115.	*Form 6198	At-Risk Limitations
116.	*Form 6478	Biofuel Producer Credit
117.	*Form 6627	Environmental Taxes
118.	*Form 6765	Credit for Increasing Research Activities
119.	*Form 6781	Gains and Losses From Section 1256 Contracts and Straddles
120.	*Form 7004	Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns
121.	*Form 7205	Energy Efficient Commercial Buildings Deduction
122.	Form 7207	Advanced Manufacturing Production Credit
123.	*Form 7210	Clean Hydrogen Production Credit
124.	*Form 7211	Clean Electricity Production Credit
125.	*Form 7213	Nuclear Power Production Credit
126.	*Form 7218	Clean Fuel Production Credit
127.	Form 8023	Elections Under Section 338 for Corporations Making Qualified Stock Purchases
128.	Form 8050	Direct Deposit Corporate Tax Refund

	<b>Product</b>	<b>Title</b>
129.	*Form 8082	Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)
130.	*Form 8275	Disclosure Statement
131.	*Form 8275-R	Regulation Disclosure Statement
132.	*Form 8288	U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests
133.	*Form 8288-A	Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests
134.	*Form 8288-B	Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests
135.	Form 8288-C	Statement of Withholding Under Section 1446(f)(4) on Dispositions by Foreign Persons of Partnership Interests
136.	*Form 8300	Report of Cash Payments Over \$10,000 Received In a Trade or Business
137.	Form 8302*	Electronic Deposit of Tax Refund of \$1 Million or More
138.	Form 8308	Report of a Sale or Exchange of Certain Partnership Interests
139.	Form 8329*	Lender's Information Return for Mortgage Credit Certificates (MCCs)
140.	Form 8404	Interest Charge on DISC-Related Deferred Tax Liability
141.	Form 8453-CORP	E-file Declaration for Corporations
142.	Form 8453-PE	U.S. Partnership Declaration for an IRS e-file Return
143.	Form 851	Affiliations Schedule
144.	*Form 8586	Low-Income Housing Credit
145.	*Form 8594	Asset Acquisition Statement Under Section 1060
146.	*Form 8609	Low-Income Housing Credit Allocation and Certification
147.	*Form 8609-A	Annual Statement for Low-Income Housing Credit
148.	*Form 8611	Recapture of Low-Income Housing Credit
149.	*Form 8621	Information Return By Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund
150.	*Form 8621-A	Return by a Shareholder Making Certain Late Elections to End Treatment as a Passive Foreign Investment Company
151.	*Form 8655	Reporting Agent Authorization
152.	*Form 8697	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts
153.	*Form 8703	Annual Certification of a Residential Rental Project
154.	Form 8716	Election To Have a Tax Year Other Than a Required Tax Year

	<b>Product</b>	<b>Title</b>
155.	Form 8752	Required Payment or Refund Under Section 7519
156.	Form 8804	Annual Return for Partnership Withholding Tax (Section 1446)
157.	Form 8804 (SCH A)	Penalty for Underpayment of Estimated Section 1446 Tax for Partnerships
158.	Form 8804-C	Certificate of Partner-Level Items to Reduce Section 1446 Withholding
159.	Form 8804-W	Installment Payments of Section 1446 Tax for Partnerships
160.	Form 8805	Foreign Partner's Information Statement of Section 1446 Withholding tax
161.	Form 8806	Information Return for Acquisition of Control or Substantial Change in Capital Structure
162.	Form 8810	Corporate Passive Activity Loss and Credit Limitations
163.	Form 8813*	Partnership Withholding Tax Payment Voucher (Section 1446)
164.	Form 8819	Dollar Election Under Section 985
165.	*Form 8820	Orphan Drug Credit
166.	*Form 8822-B	Change of Address - Business
167.	*Form 8824	Like-Kind Exchanges
168.	Form 8825	Rental Real Estate Income and Expenses of a Partnership or an S Corporation
169.	*Form 8826	Disabled Access Credit
170.	Form 8827	Credit for Prior Year Minimum Tax-Corporations
171.	*Form 8830	Enhanced Oil Recovery Credit
172.	*Form 8832	Entity Classification Election
173.	*Form 8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)
174.	*Form 8834	Qualified Electric Vehicle Credit
175.	*Form 8835	Renewable Electricity, Refined Coal, and Indian Coal Production Credit
176.	*Form 8838	Consent to Extend the Time To Assess Tax Under Section 367-Gain Recognition Agreement
177.	*Form 8838-P	Consent To Extend the Time To Assess Tax Pursuant to the Gain Deferral Method (Section 721 (c ) )
178.	Form 8842	Election to Use Different Annualization Periods for Corporate Estimated Tax
179.	*Form 8844	Empowerment Zone Employment Credit
180.	Form 8845	Indian Employment Credit

	<b>Product</b>	<b>Title</b>
181.	Form 8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips
182.	Form 8848	Consent to Extend the Time to Assess the Branch Profits Tax Under Regulations Sections 1.884-2(a) and (c)
183.	*Form 8858	Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs)
184.	*Form 8858 (SCH M)	Transactions Between Foreign Disregarded Entity (FDE) or Foreign Branch (FB) and the Filer or Other Related Entities
185.	*Form 8864	Biodiesel and Renewable Diesel Fuels Credit
186.	Form 8865	Return of U.S. Persons With Respect to Certain Foreign Partnerships
187.	Form 8865 (SCH G)	Statement of Application for the Gain Deferral Method Under Section 721€
188.	Form 8865 (SCH H)	Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721 €
189.	Form 8865 (SCH K-1)	Partner's Share of Income, Deductions, Credits, etc.
190.	Form 8865 (SCH K-2)	Partner's Distributive Share Items-International
191.	Form 8865 (SCH K-3)	Partner's Share of Income, Deductions, Credits, etc.- International
192.	Form 8865 (SCH O)	Transfer of Property to a Foreign Partnership
193.	Form 8865 (SCH P)	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership
194.	*Form 8866	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method
195.	Form 8869	Qualified Subchapter S Subsidiary Election
196.	*Form 8873	Extraterritorial Income Exclusion
197.	*Form 8874	New Markets Credit
198.	Form 8875	Taxable REIT Subsidiary Election
199.	*Form 8878-A	IRS e-file Electronic Funds Withdrawal Authorization for Form 7004
200.	Form 8879-CORP	E-file Authorization for Corporations
201.	Form 8879-PE	IRS e-file Signature Authorization for Form 1065
202.	*Form 8881	Credit for Small Employer Pension Plan Startup Costs
203.	*Form 8882	Credit for Employer-Provided Childcare Facilities and Services
204.	*Form 8883	Asset Allocation Statement Under Section 338
205.	*Form 8886	Reportable Transaction Disclosure Statement
206.	*Form 8896	Low Sulfur Diesel Fuel Production Credit

	<b>Product</b>	<b>Title</b>
207.	*Form 8900	Qualified Railroad Track Maintenance Credit
208.	*Form 8902	Alternative Tax on Qualified Shipping Activities
209.	*Form 8903	Domestic Production Activities Deduction
210.	*Form 8906	Distilled Spirits Credit
211.	*Form 8908	Energy Efficient Home Credit
212.	*Form 8910	Alternative Motor Vehicle Credit
213.	*Form 8911	Alternative Fuel Vehicle Refueling Property Credit
214.	*Form 8911 Schedule A	Alternative Fuel Vehicle Refueling Property
215.	*Form 8912	Credit to Holders of Tax Credit Bonds
216.	Form 8916	Reconciliation of Schedule M-3 Taxable Income with Tax Return Taxable Income for Mixed Groups
217.	Form 8916-A	Supplemental Attachment to Schedule M-3
218.	*Form 8918	Material Advisor Disclosure Statement
219.	Form 8923	Mining Rescue Team Training Credit
220.	*Form 8925	Report of Employer-Owned Life Insurance Contracts
221.	*Form 8927	Determination Under Section 860(e)(4) by a Qualified Investment Entity
222.	*Form 8932	Credit for Employer Differential Wage Payments
223.	*Form 8933	Carbon Oxide Sequestration Credit
224.	*Form 8933 Schedule A	Disposal or Enhanced Oil Recovery Owner Certification
225.	*Form 8933 Schedule B	Disposal Operator Certification
226.	*Form 8933 Schedule C	Enhanced Oil Recovery Operator Certification
227.	*Form 8933 Schedule D	Recapture Certification
228.	*Form 8933 Schedule E	Election Certification
229.	*Form 8933 Schedule F	Utilization Certification
230.	*Form 8936	Clean Vehicle Credits
231.	*Form 8936 Sch A	Clean Vehicle Credit Amount
232.	*Form 8937	Report of Organizational Actions Affecting Basis of Securities
233.	*Form 8938	Statement of Foreign Financial Assets
234.	*Form 8941	Credit for Small Employer Health Insurance Premiums

	<b>Product</b>	<b>Title</b>
235.	*Form 8947	Report of Branded Prescription Drug Information
236.	*Form 8966	FATCA Report
237.	*Form 8966-C	Cover Sheet for Form 8966 Paper Submissions
238.	Form 8978	Partner's Additional Reporting Year Tax
239.	Form 8978- Sch-A	Partners Additional Reporting Year Tax
240.	Form 8979	Partnership Representative Revocation/Resignation and Designation
241.	Form 8990	Limitation on Business Interest Expense IRC 163(j)
242.	Form 8991	Tax on Base Erosion Payments of Taxpayers with Substantial Gross Receipts
243.	Form 8992	U.S Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI).
244.	Form 8992 Sch-A	Schedule A, Global Intangible Low-taxed Income (GILTI)
245.	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
246.	Form 8993	Section 250 Deduction for Foreign-Derived Intangible Income (FDII)and Global Intangible Low-Taxed Income (GILTI).
247.	*Form 8994	Employer Credit for Paid Family and Medical Leave
248.	*Form 8995	Qualified Business Income Deduction Simplified Computation
249.	*Form 8995-A	Qualified Business Income Deduction
250.	*Form 8995-A (SCH A)	Specified Service Trades or Businesses
251.	*Form 8995-A (SCH B)	Aggregation of Business Operations
252.	*Form 8995-A (SCH C)	Loss Netting And Carryforward
253.	*Form 8995-A (SCH D)	Special Rules for Patrons Of Agricultural Or Horticultural Cooperatives
254.	Form 8996	Qualified Opportunity Fund
255.	Form 8997	Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments
256.	Form 926	Return by a U.S. Transferor of Property to a Foreign Corporation
257.	Form 965-B	Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts
258.	Form 965-C	Transfer Agreement Under Section 965(h)(3)
259.	Form 965-D	Transfer Agreement Under 965(i)(2)

	<b>Product</b>	<b>Title</b>
260.	Form 965-E	Consent Agreement Under 965(i)(4)(D)
261.	Form 966	Corporate Dissolution or Liquidation
262.	*Form 970	Application to Use LIFO Inventory Method
263.	*Form 972	Consent of Shareholder to Include Specific Amount in Gross Income
264.	Form 973	Corporation Claim for Deduction for Consent Dividends
265.	Form 976	Claim for Deficiency Dividends Deductions by a Personal Holding Company, Regulated Investment Company, or Real Estate Investment Trust
266.	*Form 982	Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)
267.	*Form SS-4	Application for Employer Identification Number
268.	*Form SS-4(PR)	Solicitud de Número de Identificación Patronal (EIN)
269.	*Form T (TIMBER)	Forest Activities Schedule
270.	*Form W-8BEN	Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding (Individuals)
271.	*Form W-8BEN(E)	Certificate of Entities Status of Beneficial Owner for United States Tax Withholding (Entities)
272.	*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
273.	*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
1.	TD 7912	Consolidated returns by life-nonlife groups
2.	TD 8022	Method of accounting for the redemption cost of qualified discount coupons
3.	TD 8071	Bad Debts
4.	TD 8138	Adjustment for the book income for corporations
5.	TD 8149	Limitation on Net Operating Loss Carryforwards and Certain Built-In Losses Following Ownership Change
6.	TD 8307	Corporate AMT Book Income Adjustments and Corporate Estimated Tax Payments
7.	TD 8352	Regulations on Use of Prechange Corporate Attributes
8.	TD 9728	Determination of Distributive Share When Partner's Interest Changes
9.	TD 9796	Treatment of Certain Domestic Entities Disregarded as Separate From Their Owners as Corporations for Purposes of Section 6038A
10.	TD 9843	Allocation of Costs Under the Simplified Methods
11.	TD 9846	Regulations Regarding the Transition Tax Under Section 965 and Related Provisions
12.	TD 9847	Qualified Business Income Deduction
13.	TD 9865	Limitation on Deduction for Dividends Received From Certain Foreign Corporations and Amounts Eligible for Section 954 Look-Through Exception
14.	TD 9866	Guidance Related to Section 951A (Global Intangible Low-Taxed Income) and Certain Guidance Related to Foreign Tax Credits
15.	TD 9867	Health Reimbursement Arrangements and Other Account-Based Group Health Plans
16.	TD 9874	Additional First Year Depreciation under Section 168k
17.	TD 9882	Foreign Tax Credit
18.	TD 9885	Final Regulations on Base Erosion and Anti-Abuse Tax
19.	TD 9889	Investing in Qualified Opportunity Funds
20.	TD 9891	Transfers of Certain Property by U.S. Persons to Partnerships With Related Foreign Partners
21.	TD 9896	Qualified Business Income Deduction
22.	TD 9900	Carryback of Consolidated Net Operating Losses



<b>Treasury Decisions (TD), Revenue Procedures (Rev Proc), IRS Notices, and IRS Announcements</b>		
	<b>Product</b>	<b>Title</b>
23.	TD 9901	Deduction for Foreign-Derived Intangible Income and Global Intangible Low-Taxed Income
24.	TD 9902	Guidance Under Sections 951A and 954 Regarding Income Subject to a High Rate of Foreign Tax
25.	TD 9905	Limitation on Deduction for Business Interest Expense
26.	TD 9909	Limitation on Deduction for Dividends Received From Certain Foreign Corporations and Amounts Eligible for Section 954 Look-Through Exception
27.	TD 9910	Base Erosion and Anti-Abuse Tax
28.	TD 9911	Computation and Reporting of Reserves for Life Insurance Companies
29.	TD 9916	Additional First Year Depreciation Deduction
30.	TD 9921	Source of Income From Certain Sales of Personal Property
31.	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
32.	TD 9926	Withholding of Tax and Information Reporting With Respect to Interests in Partnerships Engaged in a U.S. Trade or Business
33.	TD 9934	Coordination of Extraordinary Disposition and Disqualified Basis Rules
34.	TD 9936	Guidance on Passive Foreign Investment Companies
35.	TD 9941	Taxable Year of Income Inclusion Under an Accrual Method of Accounting and Advance Payments for Goods, Services, and Other Items
36.	TD 9942	Small Business Taxpayer Exceptions Under Sections 263A, 448, 460 and 471
37.	TD 9943	Additional Guidance Regarding Limitation on Deduction for Business Interest Expense
38.	TD 9944	Credit for Carbon Oxide Sequestration
39.	TD 9945	Guidance under Section 1061
40.	TD 9947	Section 199A Rules for Cooperatives and Their Patrons
41.	TD 9959	Guidance Related to the Foreign Tax Credit
42.	TD 9963	Guidance Related to the Foreign Tax Credit; Clarification of Foreign-Derived Intangible Income
43.	TD 9971	Exception for Interests Held by Foreign Pension Funds
44.	TD 9975	Pre-Filing Registration Requirements for Certain Tax Credit

<b>Treasury Decisions (TD), Revenue Procedures (Rev Proc), IRS Notices, and IRS Announcements</b>		
	<b>Product</b>	<b>Title</b>
		Elections
45.	TD 9977	Carryback of Consolidated Net Operating Losses
46.	TD 9979	Additional Guidance on Low-Income Communities Bonus Credit Program
47.	TD 9988	Elective Payment of Applicable Credits
48.	TD 9989	Elective Payment of Advanced Manufacturing Investment Credit
49.	TD 9993	Transfer of Certain Credits
50.	TD 9995	Clean Vehicle Credits Under Sections 25E and 30D; Transfer of Credits; Critical Minerals and Battery Components; Foreign Entities of Concern
51.	TD 9998	Increased Amounts of Credit or Deduction for Satisfying Certain Prevailing Wage and Registered Apprenticeship Requirements
52.	TD 9999	Statutory Disallowance of Deductions for Certain Qualified Conservation Contributions Made by Partnerships and S Corporations
53.	TD 10004	Guidance Under Section 367(b) Related to Certain Triangular Reorganizations and Inbound Nonrecognition Transactions
54.	TD 10009	Advanced Manufacturing Investment Credit Rules Under Sections 48D and 50
55.	TD 10010	Advanced Manufacturing Production Credit
56.	TD 10012	Election To Exclude Certain Unincorporated Organizations Owned by Applicable Entities From Application of the Rules on Partners and Partnerships
57.	TD 10015	Definition of Energy Property and Rules Applicable to the Energy Credit
58.	TD 10016	Taxable Income or Loss and Currency Gain or Loss with Respect to a Qualified Business Unit
59.	Rev Proc 2009-19	26 CFR 601.105: Examination of returns and claims for refund, credit or abatement; determination of correct tax liability
60.	Rev Proc 2009-20	26 CFR 601.105 Examination of returns and claims for refund, credit or abatement; determination of correct tax liability
61.	Rev Proc 2009-26	26 CFR 601.105: Examination of returns and claims for refund, credit or abatement; determination of correct tax liability.
62.	Rev Proc 2009-52	26 CFR 601.105: Examination of returns and claims for refund, credit or abatement; determination of correct tax liability.
63.	Rev Proc 2011-42	26 CFR 601.105: Examination of returns and claims for refund, credit or abatement; determination of correct tax liability.
64.	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).

<b>Treasury Decisions (TD), Revenue Procedures (Rev Proc), IRS Notices, and IRS Announcements</b>		
	<b>Product</b>	<b>Title</b>
65.	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.)
66.	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
67.	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.)
68.	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.)
69.	Rev Proc 2021-9	26 CFR 601.601. Rules and regulations. (Also Part I, §163(j).)
70.	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.)
71.	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.)
72.	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.)
73.	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.)
74.	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,

Treasury Decisions (TD), Revenue Procedures (Rev Proc), IRS Notices, and IRS Announcements		
	Product	Title
		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.)
75.	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.)
76.	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.)
77.	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,

Treasury Decisions (TD), Revenue Procedures (Rev Proc), IRS Notices, and IRS Announcements		
	Product	Title
		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.)
78.	Rev Proc 2024-3	26 CFR 601.201: Rulings and determination letters.
79.	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.)
80.	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.)
81.	IRS Notice 88-67	Application of the Rule of Section 382(1)(3)(A)(iv) to Convertible Stock
82.	IRS Notice 2016-10	Guidance Relating to Refunds of Foreign Tax for Which an Election Was Made Under Section 853
83.	IRS Notice 2019-46	Domestic Partnerships and S Corporations Filing Under Proposed GILTI Regulations
84.	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
85.	IRS Notice 2020-59	Safe harbor for a trade or business that manages or operates a qualified residential living facility
86.	IRS Notice 2021-20	Guidance on the Employee Retention Credit under Section 2301 of the Coronavirus Aid, Relief, and Economic Security Act
87.	IRS Notice 2023-65	Section 45L New Energy Efficient Home Credit
88.	IRS Notice 2023-38	Domestic Content Bonus Credit Guidance under Sections 45, 45Y, 48, and 48E
89.	IRS Notice 2024-41	Domestic Content Safe Harbor Notice
90.	IRS Notice 2024-60	Required Procedures to Claim a Section 45Q Credit for Utilization of Carbon Oxide
91.	IRS Notice 2024-84	Extension of Transition Process for Claiming the Statutory Exceptions to the Elective Payment Phaseouts
92.	IRS Notice 2024-9	Statutory Exceptions to Phaseout Reducing Elective Payment Amounts for Applicable Entities if Domestic Content Requirements are Not Satisfied
93.	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-

OMB Number	Title
	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

OMB Number	Title
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



OMB Number	Title
1545-1661	Qualified lessee construction allowances for short-term leases
1545-1672	T.D. 9047 - Certain Transfers of Property to Regulated Investment Companies (RICs) and Real Estate Investment Trusts (REITs)
1545-1675	Treatment of taxable income of a residual interest holder in excess of daily accruals
1545-1677	Exclusions From Gross Income of Foreign Corporations
1545-1684	Pre-Filing Agreements Program
1545-1690	Notice 2000-28, Coal Exports
1545-1699	TD 9715; Rev. Proc. 2015-26 (Formerly TD 9002; Rev Proc 2002-43), Agent for Consolidated Group
1545-1701	Revenue Procedure 2000-37 - Reverse Like-kind Exchanges (as modified by Rev Proc. 2004-51)
1545-1706	TD 9315 - Section 1503(d) Closing Agreement Requests
1545-1711	TD 9273 - Stock Transfer Rules: Carryover of Earnings and Taxes (REG-116050-99)
1545-1714	Tip Reporting Alternative Commitment (TRAC) for most industries
1545-1716	Employer-Designed Tip Reporting Program for the Food and Beverage Industry (EmTRAC Program) - Notice 2001-1
1545-1717	Tip Rate Determination Agreement (TRDA) for Most Industries
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1545-1801	Revenue Procedure 2002-67, Settlement of Section 351 Contingent Liability Tax Shelter Cases
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1545-1915	Notice 2005-4, Fuel Tax Guidance, as modified
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1545-1986	Notice 2006-47, Elections Created or Effected by the American Jobs Creation Act of 2004.
1545-1990	Application of Section 338 to Insurance Companies
1545-2001	Rev. Proc. 2006-16, Renewal Community Depreciation Provisions
1545-2002	Notice 2006-25 (superseded by Notice 2007-53), Qualifying Gasification Project Program
1545-2003	Notice 2006-24, Qualifying Advanced Coal Project Program
1545-2004	Deduction for Energy Efficient Commercial Buildings
1545-2008	Nonconventional Source Fuel Credit
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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
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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
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