

SUPPORTING STATEMENT

Internal Revenue Service

U.S. Income Tax Returns for Estate and Trusts

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

OMB Control Number 1545-0092

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

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

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

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

This information collection request (ICR) covers the actual reporting, recordkeeping, and third-party disclosure burden associated with the forms and their associated schedules listed in Appendix A, and the regulations and agency guidance documents listed in Appendix B.

2. USE OF DATA

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

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

Electronic filing is currently available for forms and schedules used by estate and trust entities.

4. EFFORTS TO IDENTIFY DUPLICATION

The information obtained through this collection is unique and is not already available for use or

adaptation from another source.

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

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

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

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

Form 1041 and related schedules are used by the IRS to verify that the income tax reported is correct. Consequences of less frequent collection on federal programs or policy activities could consist of a decrease in the amount of taxes collected by the IRS, inaccurate and untimely filing of tax returns, an increase in tax violations, and the inability of the IRS to meet its mission.

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

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

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

In response to the Federal register notice dated July 23, 2025 (90 FR 34734), we have received a public comment from American Bankers Association. 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:

**Cheri H. Freeh CPA, CGMA, Chair, AICPA Comments dated September 12, 2025
Requesting Comments on U.S. Income Tax Returns for Estate and Trusts
Forms: Form 1041, associated schedules, and related attachments.**

Comment Number	Summary of public comment	IRS response
1.	IRS should institute direct deposit for	The 2025 Form 1041 and Form 706 (Rev 8-

	less than \$1,000,000 for Forms 1041 and 706 allowing trustee and executors to notify and furnish the appropriate documentation to immediately redirect all pending electronic deposits to the account established and identified by the new trustee or executor. Also expand payment of tax options to include Direct Pay versus the existing authorized payment method of Electronic Funds Transfer Payment System (EFTPS) to simply payment process for taxpayer.	2025) both added information for direct deposit.
2.	IRS should create and publish a Revenue Procedure (Rev. Proc.) similar to Rev. Proc. 2012-17 by November 2025 to allow for fiduciaries to electronically furnish Schedule K-1 for Form 1041 to beneficiaries, additionally to allow S Corporations to electronically furnish Schedule K-1 for Form 1120-S to shareholders to reduce unnecessary risks such as mail theft and identity theft.	IRS is unable to implement these suggestions for Tax year 2025/Processing Year 2026. IRS will evaluate these suggestions for any form developments for Tax year 2026/Processing year 2027.
3.	IRS should modify the IRS electronic filing system which is not designed to accept "write-in" items requiring and IRS personnel to process. One approach is a new line on Form 1041 Schedule G to report Section 962 tax owed on #9. Also, allow Form 1041 Schedule G line 8 to accept aggregate increases in taxes pursuant to section 1291(c)(2), aggregate amount of interest charges pursuant to section 1291(c)(3), line 16f), and Accrued interest due upon the termination of an election to defer undistributed passive foreign investment company (PFIC) earnings tax liability under section 1294 currently reported on Form 8621, line 16e, 16f, and line 24.	IRS declines to implement these suggestions for Tax Year 2025/Processing Year 2026. IRS will evaluate these suggestions for any form and instruction developments for Tax Year 2026/Processing Year 2027, in conjunction with ongoing guidance projects, and balancing the needs of the Agency and any new legislative priorities.
4.	IRS should create a Notice to be issued allowing an administrative exception to the Form 1041-A filing requirement for	IRS is unable to implement this suggestion as the regulations (26 CFR § 1.6034-1) require information returns for trusts claiming

	charitable deductions passed through to a trust from a partnership. We also suggest that the instructions to Form 1041-A be revised to add a fourth exception, namely, that the trustee of a trust whose deduction under section 642(c) is solely attributable to its share of charitable contributions made by partnerships is not required to file Form 1041-A.	charitable deductions under section 642(c). Thus, this comment would require a change in the regulations rather than a change to Form 1041-A. However, IRS is evaluating this suggestion for potential future guidance (See item 39 under "DEREGULATION AND BURDEN REDUCTION" on the 2025-2026 Priority Guidance Plan).
5.	IRS should create a Form named 1041-NR and related schedules to be developed for foreign trusts as there is no clear guidance to properly complete Form 1040-NR for a foreign nongrantor trust earning U.S. source or effectively connected income. Also, there is not a section to calculate the distributable net income and the distribution deduction, nor a designated Schedule K-1(s) for the beneficiary(ies). Additionally Form 1041-T could be changed to include back-up federal tax withholding for the trust by the payor (section 643(d)).	IRS is unable to implement these suggestions for Tax year 2025/Processing Year 2026. IRS will evaluate these suggestions for any form developments for Tax year 2026/Processing year 2027.

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

No payment or gift will be provided to any respondents.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

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

11. JUSTIFICATION OF SENSITIVE QUESTIONS

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

Title 26 U.S.C. 6109 requires inclusion of identifying numbers in returns, statements, or other documents for securing proper identification of persons required to make such returns,

statements, or documents and is the authority for social security numbers (SSNs) in IRS systems.

12. **ESTIMATED BURDEN OF INFORMATION COLLECTION and**
13. **ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS**

PRA Approval of Forms Used by Trust and Estate 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.

This collection includes income tax returns and related forms, schedules, attachments, and published guidance used by trust and estate taxpayers to report and pay their income taxes.

RAAS Taxpayer Burden Model for Trust and Estate Taxpayers

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 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 RAAS Taxpayer Burden Model for Trust and Estate Taxpayers (Trust and Estate Burden Model) to estimate the burden experienced by trust and estate taxpayers when complying with Federal tax laws. The model is based on a survey of Tax Year 2022 trust and estate tax return filers that was fielded in 2023 and 2024. The model is updated annually to account for technical, legislative, and agency adjustments.

The RAAS methodology for estimating burden focuses on the characteristics of activities undertaken by trusts and estate taxpayers in meeting their tax filing obligations. It is based on the primary drivers associated with observed trust and estate income tax reporting burden. These include tax preparation method, type of trust or estate, modified positive income, and number of K-1s issued. Developments in tax law and changes in the tax forms and instructions are incorporated into the model as appropriate.

Taxpayer Burden Estimates

Summary results for Fiscal Year 2026 using the Trust and Estate Burden Model estimation methodology are presented below. The data shown are the best forward-looking estimates available for trust and estate income tax returns filed for Tax Year 2025. The burden estimates are based on statutory requirements as of November 20, 2025.

Table 1					
Burden Estimates for U.S. Trust and Estate Income Tax Returns and Related Forms, Schedules, Attachments, and Published Guidance					
Fiscal Year 2026					
	Fiscal Year 2025	Program Change Due to Technical Adjustment	Program Change Due to Legislative Adjustment	Program Change Due to Agency Adjustment	Fiscal Year 2026
Number of Respondents	3,070,000	170,000	0	0	3,240,000
Time (Hours)	31,900,000	(440,000)	336,000	0	31,796,000
Monetized Time	\$2,072,000,000	\$209,373,000	\$17,208,000	\$0	\$2,298,581,000
Out-of-Pocket Costs	\$5,501,000,000	\$574,380,000	\$20,984,000	\$0	\$6,096,364,000
Total Monetized Burden*	\$7,573,000,000	\$783,753,000	\$38,192,000	\$0	\$8,394,945,000

Source: IRS:RAAS:KDA:BRDN (10-1-2025)

*Total Monetized Burden = Monetized Time + Out-of-Pocket Costs

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

Tax return data are used to calculate a monetization rate for trust and estate entities based on constructed total revenue. A lower bound is set at the national median wage rate from the Bureau of Labor Statistics (BLS) Occupational and Employment Wage Statistics (OEWS). An upper bound is set using labor rates from the BLS OEWS and the BLS Employer Costs for Employee Compensation from the National Compensation Survey. Specifically, we use the OEWS 90% percentile for accountants and auditors plus the ratio of total compensation to wages and salaries from private industry workers (management, professional, and related occupations) to account for fringe benefits. An additional adjustment accounts for administrative overhead. The following additional breakouts of average burden are provided for transparency in understanding the average estimated burden experienced by taxpayers.

Table 2
Trust and Estate Estimated Average Burden by Entity Type

Fiscal Year 2026				
Entity Type	Percent of Filed Forms 1041**	Average Time (hrs.)	Average Out-of-Pocket Cost	Average Monetized Burden
Simple Trust	17%	8	\$1,300	\$1,900
Complex Trust*	55%	10	\$2,000	\$2,800
Decedent Estate	11%	17	\$3,300	\$4,400
Grantor Trust	16%	8	\$1,200	\$1,500
Qualified Disability Trust	1%	8	\$900	\$1,400
Pooled Income Fund	0%	10	\$2,800	\$3,400

Source: IRS:RAAS:KDA:BRDN (10-1-2025)

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

** Percentages based on Tax Year 2023 filings.

Table 3			
Trust and Estate Estimated Average Burden by Entity Type and Total Income*			
Fiscal Year 2026			
Table 3A - Simple Trusts			
Total Income	Average Time (Hours)	Average Out-of-Pocket Costs	Average Monetized Burden
1. < \$1	9	\$800	\$1,100
2. \$1 to \$5000	8	\$700	\$1,100
3. \$5,001 to \$10,000	7	\$900	\$1,300
4. \$10,001 to \$50,000	6	\$1,100	\$1,600
5. >\$50,000	10	\$2,300	\$3,400
Table 3B - Complex Trusts, Qualified Disability Trusts, Pooled Income Funds, Chapter 7 and 11 Bankruptcy Estates			
Total Income	Average Time (Hours)	Average Out-of-Pocket Costs	Average Monetized Burden
1. < \$1	9	\$900	\$1,200
2. \$1 to \$5000	9	\$900	\$1,200
3. \$5,001 to \$10,000	8	\$1,100	\$1,600
4. \$10,001 to \$50,000	8	\$1,600	\$2,200
5. >\$50,000	15	\$4,200	\$5,900

Table 3C - Decedent Estates			
Total Income	Average Time (Hours)	Average Out-of-Pocket Costs	Average Monetized Burden
1. < \$1	16	\$2,400	\$3,300
2. \$1 to \$5000	17	\$2,100	\$2,800
3. \$5,001 to \$10,000	17	\$2,600	\$3,500
4. \$10,001 to \$50,000	16	\$3,400	\$4,700
5. >\$50,000	18	\$5,400	\$7,400

Source: IRS:RAAS:KDA:BRDN (10-1-2025)

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

Table 4			
Trust and Estate Estimated Average Burden by Entity Type and Number of K-1s Attached*			
Fiscal Year 2026			
Table 4A - Simple Trusts			
Number of K-1s	Average Time (Hours)	Average Out-of-Pocket Costs	Average Monetized Burden
0	9	\$900	\$1,300
1-5	7	\$1,200	\$1,800
6-10	12	\$2,200	\$3,100
>10	16	\$3,300	\$4,800
Table 4B - Complex Trusts, Qualified Disability Trusts, Pooled Income Funds, Ch. 7 and 11 Bankruptcy Estates			
Number of K-1s	Average Time (Hours)	Average Out-of-Pocket Costs	Average Monetized Burden
0	9	\$1,300	\$1,800
1-5	10	\$2,100	\$2,900
6-10	18	\$4,300	\$5,900
>10	29	\$7,200	\$10,000
Table 4C - Decedent Estates			
Number of K-1s	Average Time (Hours)	Average Out-of-Pocket Costs	Average Monetized Burden
0	13	\$2,200	\$3,000
1-5	19	\$3,500	\$4,800
6-10	22	\$5,100	\$6,800
>10	29	\$7,200	\$9,800

Source: IRS:RAAS:KDA:BRDN (10-1-2025)

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

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

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

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

Product	Aggregate Cost per Product (factor applied)		Printing and Distribution		Government Cost Estimate per Product
Estate and Trust Income Tax Forms and Instructions	\$9,021,690	+	\$253,344	=	\$9,275,034
Totals	\$9,021,690	+	\$253,344	=	\$9,275,034
Table costs are based on 2024 actuals obtained from IRS Chief Financial Office and Media and Publications					
* New product costs will be included in the next collection update.					

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

Estimated Filers	Processing Cost - Paper Returns		Processing Cost - Electronic Returns		Government Cost Estimate
3,240,000	\$ 2,262,816	+	\$ 560,196	=	\$ 2,823,012
Total					\$ 2,823,012
Table costs estimates are based on FY2024 IRS Cost Estimate References.					

The total government cost estimate for this collection is \$ 12,098,046.

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: The majority of the year-over year change in burden is due to technical adjustments. The table provided below breaks down the major changes by technical adjustment type.

Updates to FY2025 estimates resulted in an 8.4% increase in total monetized burden. This net increase is primarily driven by a revision to the monetization rate and an increase in the aggregate filer count, the composition of the underlying tax return data, and revised legislative estimates based on filing data.

The Fiscal Year 2026 population adjustments transition the underlying data file from Fiscal Year 2025 to Fiscal Year 2026 which includes aging the data for macroeconomic factors and adjusting weights to account for changes in the year-over-year population differences. These changes resulted in a net increase to total monetized burden of 1.9%. This includes a decrease of 0.5% in the filer population, a decrease of 0.4% in time burden, and 1.9% increase out-of-pocket costs.

Altogether, these technical adjustments increased total monetized burden by 10.3%. This includes a 1.4% decrease in time burden and a 10.4% increase in out-of-pocket costs.

Table 5					
Trust and Estate Program Change Due to Technical Adjustments					
Fiscal Year 2026					
	Change in Respondents	Change in Time (Hours)	Change in Monetized Time	Change in Out-of-Pocket Costs	Change in Total Monetized Burden*
Fiscal Year 2025 Updates**	184,000	(303,000)	\$169,340,000	\$467,774,000	\$637,114,000
Update to Burden Survey Data and Model	0	0	\$0	\$0	\$0
Projection to Fiscal Year 2026***	(14,000)	(137,000)	\$40,033,000	\$106,606,000	\$146,639,000
Total Technical Adjustments	170,000	(440,000)	\$209,373,000	\$574,380,000	\$783,753,000

Source: IRS:RAAS:KDA:BRDN (10-1-2025)

*Change in Total Monetized Burden = Change in Monetized Time + Change in Out-of-Pocket Costs

**Includes updated population counts, macroeconomic adjustments, and updated tax return data

***Includes updated population counts and macroeconomic adjustments

Changes Due to Legislative Adjustment: There are two legislative adjustments that may have a material effect on burden relative to a current policy baseline. These include new 1099-DA reporting requirements and changes associated with Pub. L. 119-21 (One Big Beautiful Bill Act).

Trusts and Estates receiving Form 1099-DA is expected to increase total monetized burden by 1.4%. This includes a 1.2% increase in time burden and a 1.4% increase out-of-pocket costs.

The overall impact of the One Big Beautiful Bill Act is a small decrease in total monetized burden of 0.9%. This includes a decrease in time burden of 0.2% and a decrease in out-of-pocket costs of 1.0% and is driven by burden associated with Sections 70433 (Increase in Threshold for Requiring Information Reporting with Respect to Certain Payees), 70502 (Termination of Clean Vehicle Credit), and 70503 (Termination of Qualified Commercial Clean Vehicle Credit).

Altogether, adjustments due to legislative changes are expected to increase total monetized burden by 0.5%. This includes a 1.1% increase in time burden and a 0.4% increase in out-of-pocket costs.

Table 6					
Trust and Estate Program Change Due to Legislative Adjustments					
Fiscal Year 2026					
	Change in Respondents	Change in Time (Hours)	Change in Monetized Time	Change in Out-of-Pocket Costs	Change in Total Monetized Burden*
New 1099-DA Reporting Requirements	0	388,000	\$31,048,000	\$76,125,000	\$107,172,000
Pub. L. 119-21 (One Big Beautiful Bill Act)	0	(52,000)	(\$13,840,000)	(\$55,141,000)	(\$68,980,000)
Total Legislative Adjustments	0	336,000	\$17,208,000	\$20,984,000	\$38,192,000

Source: IRS:RAAS:KDA:BRDN (10-1-2025)

*Change in Total Monetized Burden = Change in Monetized Time + Change in Out-of-Pocket Costs

Changes Due to Agency Adjustment: There were no independent and significant year-over-year Agency changes impacting the burden calculations for this collection.

Table 7						
Burden Estimates for U.S. Trust and Estate Income Tax Returns and Related Forms, Schedules, Attachments, and Published Guidance						
Fiscal Year 2026						
	Requested (Fiscal Year 2026)	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 (Fiscal Year 2025)
Number of Respondents	3,240,000	0	0	170,000	0	3,070,000
Time (Hours)	31,796,000	0	336,000	(440,000)	0	31,900,000
Monetized Time	\$2,298,581,000	\$0	\$17,208,000	\$209,373,000	\$0	\$2,072,000,000
Out-of-Pocket Costs	\$6,096,364,000	\$0	\$20,984,000	\$574,380,000	\$0	\$5,501,000,000
Total Monetized Burden*	\$8,394,945,000	\$0	\$38,192,000	\$783,753,000	\$0	\$7,573,000,000

Source: IRS:RAAS:KDA:BRDN (10-1-2025)

*Total Monetized Burden = Monetized Time + Out-of-Pocket Costs

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

See the attached 1545-0092 Form Changes for a description of the various changes made to tax forms to comply with the 2025 Technical, Legislative, and Agency Adjustments.

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

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

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

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

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT ON OMB

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

Appendix A: Forms and Schedules

Form	Title
172	Net Operating Losses (NOLs) for Individuals, Estates, and Trusts
461	Limitation on Business Losses
926	Return by a U.S. Transferor of Property to a Foreign Corporation
965-A	Individual Report of Net 965 Tax Liability
970	Application To Use LIFO Inventory Method
982	Reduction of Tax Attributes Due to Discharge of Indebtedness (And Section 1082 Basis Adjustment)
1040 Schedule C	Profit or Loss from Business (Sole Proprietorship)
1040 Schedule E	Supplemental Income and Loss
1040 Schedule F	Profit or Loss from Farming
1040 Schedule H	Household Employment Taxes
1041	U.S. Income Tax Return for Estates and Trusts
1041 Schedule D	Capital Gains and Losses
1041 Schedule I	Alternative Minimum Tax-Estates and Trusts
1041 Schedule J	Accumulation Distribution for Certain Complex Trusts
1041 Schedule K-1	Beneficiary's Share of Income, Deductions, Credits, etc.
1041-A	U.S. Information Return Trust Accumulation of Charitable Amounts

1041-ES	Estimated Tax for Estates and Trusts
1041-ES (OCR)	Estimated Tax Vouchers Package 1041ES (OCR) 2017
1041-N	U.S. Income Tax Return for Electing Alaska Native Settlement
1041-QFT	U.S. Income Tax Return for Qualified Funeral Trusts
1041-T	Allocation of Estimated Tax Payments to Beneficiaries (Under Code section 643(g))
1041-V	Payment Voucher for Estates and Trusts
1045	Application for Tentative Refund
1062	Deferral of Tax on Gain from the Sale or Exchange of Qualified Farmland Property to Qualified Farmer
1062 Schedule A	Section 1062 Sale or Exchange of Qualified Farmland Property to a Qualified Farmer
1065 Schedule D	Capital Gains and Losses
1065 Schedule K-2	Partners' Distributive Share Items - International
1116	Foreign Tax Credit
1116 Schedule B	Foreign Tax Carryover Reconciliation Schedule
1116 Schedule C	Foreign Tax Redeterminations
2210	Underpayment of Estimated Tax by Individuals, Estates and Trusts
2210-F	Underpayment of Estimated Tax by Farmers and Fishers
2439	Notice to Shareholder of Undistributed Long-Term Capital Gains
3115	Application for Change in Accounting Method
3468	Investment Credit
3800	General Business Credit
3800 Schedule A	Transfer Election Statement
4136	Credit for Federal Tax Paid on Fuels
4136 Schedule A	Business Activity Report for Credit for Federal Tax Paid on Fuels
4255	Certain Credit Recapture, Excessive Payments, and Penalties
4562	Depreciation and Amortization (Including Information on Listed Property)
4684	Casualties and Thefts
4797	Sales of Business Property
4952	Investment Interest Expense Deduction
4970	Tax on Accumulation Distribution of Trusts
4972	Tax on Lump-Sum Distributions
5213	Election to Postpone Determination as To Whether the Presumption Applies That an Activity is Engaged in for Profit
5227	Split-Interest Trust Information Return
5329	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts
5471	Information Return of U.S. Persons With Respect to Certain Foreign Corporations
5471 Schedule E	Income, War Profits, and Excess Profits Taxes Paid or Accrued
5471 Schedule G1	Cost Sharing Arrangement
5471 Schedule H	Current Earnings and Profits

5471 Schedule I1	Information for Global Intangible Low-Taxed Income
5471 Schedule J	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation
5471 Schedule M	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons
5471 Schedule O	Organization or Reorganization of Foreign Corporation and Acquisitions and Dispositions of its Stock
5471 Schedule P	Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations
5471 Schedule Q	CFC Income by CFC Income Groups
5471 Schedule R	Distributions From a Foreign Corporation
5713	International Boycott Report
5713 Schedule A	International Boycott Factor (Section 999(c)(1))
5713 Schedule B	Specifically Attributable Taxes and Income (Section 999(c)(2))
5713 Schedule C	Tax Effect of The International Boycott Provisions
5884	Work Opportunity Credit.
5884-A	Employee Retention Credit for Employers Affected by Qualified Disasters
6198	At-Risk Limitations
6252	Installment Sale Income
6478	Biofuel Producer Credit
6765	Credit for Increasing Research Activities
6781	Gains and Losses from Section 1256 Contracts and Straddles
7203	S Corporation Shareholder Stock and Debt Basis Limitations
7204	Consent to Extend the Time to Assess Tax Related to Contested Foreign Income Taxes-Provisional Foreign Tax Credit Agreement
7205	Energy Efficient Commercial Buildings Deduction
7207	Advanced Manufacturing Production Credit
7210	Clean Hydrogen Production Credit
7211	Clean Electricity Production Credit
7213	Nuclear Power Production Credit
7217	Partner's Report of Property Distributed by a Partnership
7218	Clean Fuel Production Credit
7220	Prevailing Wage and Apprenticeship (PWA) Verification and Corrections
8082	Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)
8275	Disclosure Statement
8275-R	Regulation Disclosure Statement
8283	Noncash Charitable Contribution
8453-FE	U.S. Estate or Trust Declaration for an IRS e-file Return
8453-TR	E-file Declaration or Authorization for Form 1045/1139
8582	Passive Activity Loss Limitations
8582-CR	Passive Activity Credit Limitations
8586	Low-Income Housing Credit
8594	Asset Acquisition Statement Under Section 1060

8609	Low-Income Housing Credit Allocation and Certification
8609-A	Annual Statement for Low-Income Housing Credit
8611	Recapture of Low-Income Housing Credit
8621	Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund
8621-A	Return by a Shareholder Making Certain Late Elections To End Treatment as a Passive Foreign Investment Company
8697	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts
8801	Credit For Prior Year Minimum Tax--Individuals, Estates, and Trusts
8820	Orphan Drug Credit
8824	Like-Kind Exchanges
8825	Rental Real Estate Income and Expenses of a Partnership or an S Corporation
8825 schedule A	Rental Real Estate Other Deductions
8826	Disabled Access Credit
8829	Expenses for Business Use of Your Home
8830	Enhanced Oil Recovery Credit
8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)
8834	Qualified Electric Vehicle Credit
8835	Renewable Electricity Production Credit
8838	Consent To Extend the Time To Assess Tax Under Section 367 - Gain Recognition Agreement
8838-P	Consent To Extend the Time To Assess Tax Pursuant to the Gain Deferral Method (Section 721(c))
8844	Empowerment Zone Employment Credit
8845	Indian Employment Credit
8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips
8855	Election To Treat a Qualified Revocable Trust as Part of an Estate
8858	Information Return of U.S. Persons With Respect to Disregarded Entities (FDEs) and Foreign Branches (FBs)
8858 Schedule M	Transactions Between Foreign Disregarded Entity (FDE) or Foreign Branch (FB) and the Filer or Other Related Entities
8864	Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit
8865	Return of U.S. Persons With Respect to Certain Foreign Partnerships
8865 Schedule G	Statement of Application for the Gain Deferral Method Under Section 721(c)
8865 Schedule H	Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721(c)
8865 Schedule K-1	Partner's Share of Income, Deductions, Credits, etc.
8865 Schedule K-2	Partners' Distributive Share Items - International
8865 Schedule K-3	Partner's Share of Income, Deductions, Credits, etc.-International
8865 Schedule O	Transfer of Property to a Foreign Partnership

8865 Schedule P	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership
8866	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method
8873	Extraterritorial Income Exclusion
8874	New Markets Credit
8879-F	U.S. Estate or Trust Declaration for an IRS e-file Return
8881	Credits for Small Employer Pension Plan Startup Costs, Contributions, Auto-Enrollment, and Military Spouse Participation
8882	Credit for Employer-Provided Child Care Facilities and Services
8883	Asset Allocation Statement Under Section 338
8886	Reportable Transaction Disclosure Statement
8896	Low Sulfur Diesel Fuel Production Credit
8900	Qualified Railroad Track Maintenance Credit
8903	Domestic Production Activities Deduction
8904	Credit for Oil and Gas Production From Marginal Wells
8906	Distilled Spirits Credit
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8910	Alternative Motor Vehicle Credit
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8911 Schedule A	Alternative Fuel Vehicle Refueling Property
8912	Credit to Holders of Tax Credit Bonds
8923	Mine Rescue Team Training Credit
8932	Credit for Employer Differential Wage Payments
8933	Carbon Oxide Sequestration Credit
8933 Schedule A	Disposal or Enhanced Oil Recovery Owner Certification
8933 Schedule B	Disposal Operator Certification
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8933 Schedule D	Recapture Certification
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8936	Clean Vehicle Credits
8936 Schedule A	Clean Vehicle Credit Amount
8938	Statement of Specified Foreign Financial Assets
8941	Credit for Small Employer Health Insurance Premiums
8949	Sales and Other Dispositions of Capital Assets
8960	Net Investment Income Tax-Individuals, Estates, and Trusts
8964-ELE	Section 987 Elections
8964-TRA	Section 987 Transition Information
8975	Country-by-Country Report
8975 Schedule A	Tax Jurisdiction and Constituent Entity Information
8978	Partner's Additional Reporting Year Tax
8978 Schedule A	Partner's Additional Reporting Year Tax (Schedule of Adjustments)
8990	Limitation on Business Interest Expense Under Section 163(j)

8992	U.S Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)
8992 Schedule A	Schedule A, for Global Intangible Low-Taxed Income (GILTI)
8994	Employer Credit for Paid Family and Medical Leave
8995	Qualified Business Income Deduction Simplified Computation.
8995-A	Qualified Business Income Deduction
8995-A Schedule A	Specified Service Trades or Businesses
8995-A Schedule B	Aggregation of Business Operations
8995-A Schedule C	Loss Netting and Carryforward
8995-A Schedule D	Special Rules for Patrons of Agricultural or Horticultural Cooperatives
8997	Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments
T	Forest Activities

Appendix B: Regulations and Agency Guidance Documents

Treasury Regulations

1.47-5	1.666(d)-1A	20.2055-2
1.199A-4	1.671-4	53.6011-1
1.641(b)-2	1.1367-1	301.6034-1
1.642(c)-1, 2, and 6	1.6001-1	301.6104(b)-1
1.642(g)-1	1.6011-1	301.6109-1
1.642(h)-2	1.6012-3	301.6111-3
1.642(i)-1	1.6033-2	301.6685-1
1.645-1	1.6034-1	301.7207-1
1.663(b)-2	1.6695-1	301.7701-4

Document	Title
Notice 2006-52	Deduction for Energy Efficient Commercial Buildings
Notice 2008-40	Amplification of Notice 2006-52; Deduction for Energy Efficient Commercial Buildings
Notice 2023-65	Section 45L New Energy Efficient Home Credit
Revenue Procedure 2009-20	Safe harbor treatment for taxpayers that experienced losses in certain investment arrangements discovered to be criminally fraudulent.
Revenue Procedure 2009-26	Examination of returns and claims for refund, credit or abatement; determination of correct tax liability.
Revenue Procedure 2009-52	Examination of returns and claims for refund, credit or abatement; determination of correct tax liability.
Revenue Procedure 2019-38	Trade or Business.
Revenue Procedure	Changes in Accounting Periods and in Methods of Accounting

Document	Title
2025-23	
Revenue Procedure 2026-1	Rulings and Determination Letters
TD 8865	Amortization of Intangible Property
TD 9846	Regulations Regarding the Transition Tax Under Section 965 and Related Provisions.
TD 9847	Qualified Business Income Deduction.
TD 9902	Guidance Under Sections 951A and 954 Regarding Income Subject to a High Rate of Foreign Tax.
TD 9918	Effect of Section 67(g) on Trusts and Estates.
TD 9922	Guidance Related to the Allocation and Apportionment of Deductions and Foreign Taxes, Foreign Tax Redeterminations, Foreign Tax Credit Disallowance Under Section 965(g), Consolidated Groups, Hybrid Arrangements and Certain Payments Under Section 951A.
TD 9936	Guidance on Passive Foreign Investment Companies.
TD 9945	Guidance Under Section 1061
TD 9959	Guidance Related to the Foreign Tax Credit; Clarification of Foreign-Derived Intangible Income.
TD 9998	Increased Amounts of Credit or Deduction for Satisfying Certain Prevailing Wage and Registered Apprenticeship Requirements.
TD 10009	Advanced Manufacturing Investment Credit Rules Under Sections 48D and 50
TD 10010	Advanced Manufacturing Production Credit
TD 10015	Definition of Energy Property and Rules Applicable to the Energy Credit
TD 10023	Credit for Production of Clean Hydrogen and Energy Credit
TD 10024	Section 45Y Clean Electricity Production Credit and Section 48E Clean Electricity Investment Credit