

1SUPPORTING STATEMENT

Internal Revenue Service

U.S. Individual Income Tax Returns and Related Forms,
Schedules, Attachments, and Published Guidance

OMB Control Number 1545-0074

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Sections 6011 & 6012 of the Internal Revenue Code (IRC) require individuals to prepare and file income tax returns annually. These forms and related schedules are used by individuals to report their income subject to tax and compute their correct tax liability.

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 1.6012-1 explains the general guidelines for individuals required to make returns of income.

Copies of the prescribed return forms are so far as possible furnished to taxpayers by the Internal Revenue Service (IRS). A taxpayer will not be excused from making a return, however, by the fact that no return form has been furnished to him. Taxpayers not supplied with the proper forms should make application therefor to the district director in ample time to have their returns prepared, verified, and filed on or before the due date with the internal revenue office where such returns are required to be filed. Each taxpayer should carefully prepare his return and set forth fully and clearly the information required to be included therein. Returns which have not been so prepared will not be accepted as meeting the requirements of the Code. In the absence of a prescribed form, a statement made by a taxpayer disclosing his gross income and the deductions there from may be accepted as a tentative return, and, if filed within the prescribed time, the statement so made will relieve the taxpayer from liability for the addition to tax imposed for the delinquent filing of the return, provided that without unnecessary delay such a tentative return is supplemented by a return made on the proper form.

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 on Form 1040 and its schedules will be used in computing the tax liability and IRS uses the information in determining that the items claimed are properly allowable. It is also used for general statistical use.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

We are currently offering electronic filing for these forms and schedules.

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

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

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

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

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

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

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

In response to the Federal register notice dated July 16, 2025 (90 FR 32111), the IRS received no comment during the comment period for this collection of information.

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 U.S.C. 6103.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the "Individual Master File (IMF)" system and a Privacy Act System of Records notice (SORN) has been issued for this system under IRS 24.030--Customer Account Data Engine Individual

Master File, formerly Individual Master File, and IRS 34.037--IRS Audit Trail and Security Records System. 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 &

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

PRA Approval of Forms Used by Individual 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 the income tax returns and related forms, schedules, attachments, and published guidance used by individual taxpayers to report and pay their income taxes.

RAAS Taxpayer Burden Model for Individual 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 Individual Taxpayers (Individual Taxpayer Burden Model) to estimate the burden experienced by individual taxpayers when complying with Federal tax laws. The model is based on a survey of Tax Year 2023 individual taxpayers that was fielded in 2024 and 2025. 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 individual taxpayers in meeting their tax filing obligations. It is based on the primary drivers associated with observed individual taxpayer reporting burden. These include tax return preparation method (self-prepared with or without software, use of a paid preparer or tax professional, or use of Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) programs), total income, type of filer (wage and investment or business), and the complexity of the individual's income generated from assets and investments. Developments in tax law and changes in the tax forms and instructions are incorporated into the model as appropriate.

There is significant variation in taxpayer activity across different taxpayer groups. For example, non-business taxpayers are expected to have an average compliance burden of about 8 hours and \$160,

while business taxpayers are expected to have an average compliance burden of about 21 hours and \$610. Similarly, tax preparation and other out-of-pocket costs vary extensively depending on the tax situation of the taxpayer, the type of software or professional preparer used, and geographic location.

Taxpayer Burden Estimates

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

Total Burden Table

Table 1					
Burden Estimates for U.S. Individual 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	168,800,000	1,300,000	0	0	170,100,000
Time (Hours)	2,129,000,000	(213,000,000)	32,000,000	0	1,948,000,000
Monetized Time	\$44,997,000,000	(\$3,678,000,000)	\$709,000,000	\$0	\$42,028,000,000
Out-of-Pocket Costs	\$48,683,000,000	\$175,000,000	\$902,000,000	\$0	\$49,760,000,000
Total Monetized Burden*	\$93,680,000,000	(\$3,503,000,000)	\$1,611,000,000	\$0	\$91,788,000,000

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.

Tax return data are used to calculate a monetization rate for individual taxpayers. We assign an after-tax hourly wage rate based on the taxpayer’s marginal tax rate, FICA tax rate (if applicable to income at the marginal rate) and Medicare tax rate. For self-employed taxpayers, changes in net income are controlled for by using a three-year average. A lower bound is set at the federal minimum wage rate. An upper bound is set using labor rates from the U.S. Bureau of Labor Statistics (BLS) Occupational and Employment Wage Statistics (OEWS) for the major occupational group and

detailed occupations relevant for each burden activity. This upper bound limitation is applied to take into account the fact that above a certain wage rate, taxpayers tend to use a paid preparer because the value of their time generally exceeds what they would pay a preparer to complete the return.

The following additional breakouts of average burden are provided for transparency in understanding the average estimated burden experienced by taxpayers.

Table 2								
Individual Taxpayer Estimated Average Burden by Activity								
Fiscal Year 2026								
	Percentage of Total Forms 1040	Average Time (Hours)					Average Out-of-Pocket Cost (Dollars)	Total Monetized Burden (Dollars)
		Total Time	Record Keeping	Tax Planning	Form Completion and Submission	All Other		
All Taxpayers	100%	12	5	2	4	1	\$290	\$540
Type of Taxpayer								
Nonbusiness*	71%	8	3	1	3	1	\$160	\$310
Business*	29%	21	10	4	5	2	\$610	\$1,100

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

*A "business" filer files one or more of the following with Form 1040 or 1040-SR: Schedule C, E, F, or Form 2106. A

"nonbusiness" filer does not file any of these schedules or forms with Form 1040 or 1040-SR.

Note: Dollars rounded to the nearest \$10.

The average time and out-of-pocket costs listed in Table 2 represent the federal income tax compliance burden for individual taxpayers who will file a Tax Year 2025 Form 1040 federal income tax return as estimated using the Individual Burden Model estimation methodology.

Table 3			
Individual Taxpayer Estimated Average Burden by Total Positive Income Quintile			
Fiscal Year 2026			
All Filers			
Total Positive Income Quintiles	Average Time (Hours)	Average Out-of-Pocket Costs	Average Monetized Burden
0 to 20	7.7	\$85	\$148
20 to 40	9.7	\$136	\$242
40 to 60	10.1	\$179	\$328
60 to 80	11.1	\$263	\$488
80 to 100	19.1	\$810	\$1,506

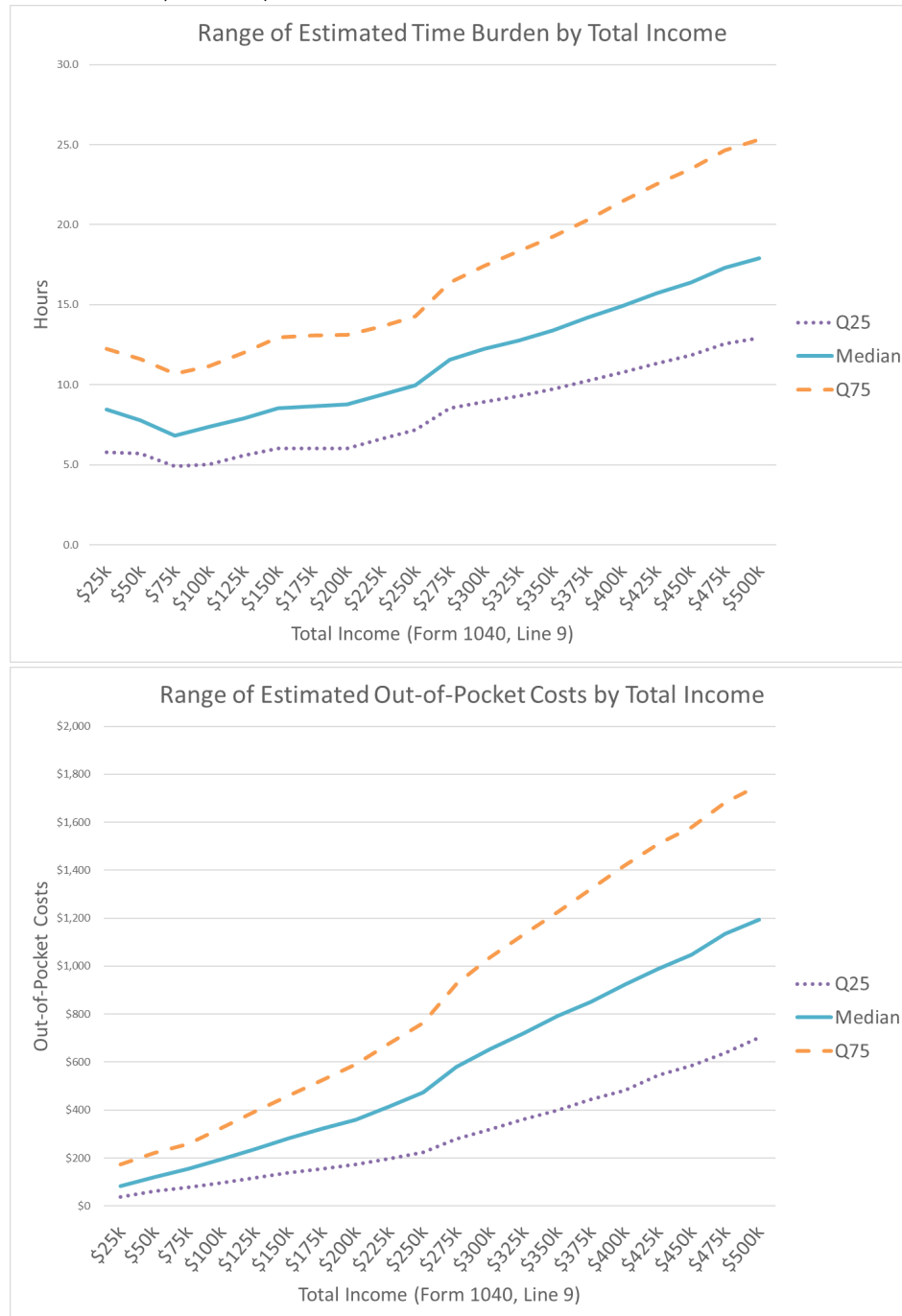
Wage and Investment Filers			
Total Positive Income Quintiles	Average Time (Hours)	Average Out-of-Pocket Costs	Average Monetized Burden
0 to 20	6.8	\$69	\$126
20 to 40	8.1	\$115	\$208
40 to 60	7.7	\$145	\$271
60 to 80	7.7	\$201	\$380
80 to 100	9.2	\$373	\$748
Self Employed Filers			
Total Positive Income Quintiles	Average Time (Hours)	Average Out-of-Pocket Costs	Average Monetized Burden
0 to 20	10.9	\$142	\$232
20 to 40	16.7	\$229	\$390
40 to 60	18.1	\$295	\$520
60 to 80	18.6	\$397	\$721
80 to 100	28.0	\$1,201	\$2,185

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

Table 4				
Individual Taxpayer Estimated Average and Median Burden by Total Income				
Fiscal Year 2026				
	Average		Median	
	Time (Hours)	Out-of-Pocket Costs	Time (Hours)	Out-of-Pocket Costs
Under \$25k	10.7	\$125	8.5	\$83
\$25k to \$50k	10.6	\$165	7.8	\$121
\$50k to \$75k	9.8	\$199	6.8	\$155
\$75k to \$100k	10.0	\$250	7.4	\$195
\$100k to \$125k	10.5	\$303	7.9	\$239
\$125k to \$150k	11.1	\$352	8.5	\$281
\$150k to \$175k	11.3	\$403	8.7	\$322
\$175k to \$200k	11.4	\$454	8.8	\$360
\$200k to \$225k	11.9	\$520	9.4	\$416
\$225k to \$250k	12.5	\$583	10.0	\$473
\$250k to \$275k	14.6	\$707	11.6	\$580
\$275k to \$300k	15.4	\$797	12.2	\$655
\$300k to \$325k	16.1	\$876	12.8	\$721
\$325k to \$350k	16.8	\$951	13.4	\$791
\$350k to \$375k	17.5	\$1,021	14.2	\$850
\$375k to \$400k	18.7	\$1,109	14.9	\$922
\$400k to \$425k	19.4	\$1,177	15.7	\$990

\$425k to \$450k	20.3	\$1,244	16.4	\$1,047
\$450k to \$475k	21.4	\$1,340	17.3	\$1,134
\$475k to \$500k	22.1	\$1,402	17.9	\$1,194

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



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. See the attached Government Cost document in the supplementary documents section for more information.

Product	Aggregate Cost per Product (factor applied)		Print & Distribution		Government Cost Estimate per Product
All Forms attached*	\$ 13,921,860	+	\$ 1,355,133	=	\$ 15,276,993
Total					\$ 15,276,993
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
170,100,000	\$ 83,774,250	+	\$ 37,166,850	=	\$ 120,941,100
Total					\$ 120,941,100
*Table costs estimates are based on FY2024 IRS Cost Estimate References.					

The total government cost estimate for this collection is \$136,218,093.

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 a 1.6% reduction in total monetized burden. This net reduction includes a minor increase in the aggregate filer count but is primarily driven by the

composition of the underlying tax return data and revised legislative and agency estimates based on filing data.

The incorporation of new survey data and the associated updates to the Individual Taxpayer Burden Model resulted in a 4.5% decrease in total monetized burden. This is primarily driven by a 5.6% reduction in time burden.

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. A forecasted increase in filers is expected to lead to an increase in time and out-of-pocket costs. Forecasted changes in macroeconomic factors are also expected to lead to increases in average monetized time, out-of-pocket costs, and total monetized burden. These changes in the filer population and macroeconomic factors are expected to increase total monetized burden by 2.4%. This includes a 0.1% increase in time burden and a 2.4% increase in out-of-pocket costs.

Altogether, these technical adjustments reduced total monetized burden by 3.7%. This net decrease includes a 0.8% increase in the filer population and decreases in time burden of 10.0% and out-of-pocket costs of 0.4%.

Table 5					
Individual Taxpayer Program Change Due to Technical Adjustment					
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**	100,000	(102,000,000)	(\$2,684,000,000)	\$1,189,000,000	(\$1,495,000,000)
Update to Burden Survey Data and Model	0	(113,000,000)	(1,960,000,000)	(2,179,000,000)	(4,139,000,000)
Projection to Fiscal Year 2026***	1,200,000	2,000,000	\$966,000,000	\$1,165,000,000	\$2,131,000,000
Total Technical Adjustments	1,300,000	(213,000,000)	(\$3,678,000,000)	\$175,000,000	(\$3,503,000,000)

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).

The total monetized burden is expected to increase by 0.3% due to individuals receiving Form 1099-DA. This includes a 0.3% increase to both time burden and out-of-pocket costs.

The overall impact of the One Big Beautiful Bill Act is a net increase in total monetized burden of 1.5%. The net increase consists of a net increase in time burden of 1.3% and out-of-pocket costs of 1.6% and is driven by increases in burden associated with Sections 70103 (Termination of Deduction for Personal Exemptions other than Temporary Senior Deduction , 70104 (Extension and Enhancement of Increased Child Tax Credit),) 70120 (Limitation on Individual Deductions for Certain State and Local Taxes, Etc.), 70201 (No Tax on Tips), 70202 (No tax on Overtime), and 70203 (No Tax on Car Loan Interest) and decreases in burden associated with Sections 70433 (Increase in Threshold for Requiring Information Reporting with Respect to Certain Payees), 70501 (Termination of Previously-Owned Clean Vehicle Credit), and 70502 (Termination of Clean Vehicle Credit).

Altogether, adjustments due to legislative changes are expected to increase total monetized burden by 1.8%. This includes a 1.7% increase in time burden and a 1.8% increase in out-of-pocket costs.

Table 6					
Individual Taxpayer Program Change Due to Legislative Adjustment					
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	6,100,000	\$122,000,000	\$141,000,000	\$263,000,000
Pub. L. 119-21 (One Big Beautiful Bill Act)	0	25,900,000	\$587,000,000	\$761,000,000	\$1,348,000,000
Total Legislative Adjustments	0	32,000,000	\$709,000,000	\$902,000,000	\$1,611,000,000

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.

ICR Summary of Burden

Table 7
Burden Estimates for U.S. Individual Income Tax Returns and Related Forms, Schedules, Attachments, and Published Guidance
Fiscal Year 2026

	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
Number of Respondents	170,100,000	0	0	1,300,000	0	168,800,000
Time (Hours)	1,948,000,000	0	32,000,000	(213,000,000)	0	2,129,000,000
Monetized Time	\$42,028,000,000	\$0	\$709,000,000	(\$3,678,000,000)	\$0	\$44,997,000,000
Out-of-Pocket Costs	\$49,760,000,000	\$0	\$902,000,000	\$175,000,000	\$0	\$48,683,000,000
Total Monetized Burden*	\$91,788,000,000	\$0	\$1,611,000,000	(\$3,503,000,000)	\$0	\$93,680,000,000

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 table for a sample 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

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 taxpayer. There are no plans for the IRS to publish the information collected.

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 and Schedules

Form No.	Form Name
1040	U.S. Individual Income Tax Return
Schedule 1 (1040)	Additional Income and Adjustments to Income

Form No.	Form Name
Schedule 1-A (1040)	Additional Deductions
Schedule 2 (1040)	Additional Taxes
Schedule 3 (1040)	Additional Credits and Payments
1040-C	U.S. Departing Alien Income Tax Return
1040-X	Amended U.S. Individual Income Tax Return
1040-NR	U.S. Nonresident Alien Income Tax Return
Schedule NEC (1040-NR)	Tax on Income Not Effectively Connected with a U.S. Trade or Business
Schedule A (1040-NR)	Itemized Deductions
Schedule OI (1040-NR)	Other Information
Schedule P (1040NR)	Gain or Loss of Foreign Persons from Sale or Exchange of Certain Partnership Interests
1040-SR	U.S. Tax Return for Seniors
1040-SS	U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)
Schedule A (1040)	Itemized Deductions
Schedule B (1040)	Interest and Ordinary Dividends
Schedule C (1040)	Profit or Loss from Business
Schedule D (1040)	Capital Gains and Losses
Schedule E (1040)	Supplemental Income and Loss
Schedule EIC (1040)	Earned Income Credit
Schedule F (1040)	Profit or Loss from Farming
Schedule H (1040)	Household Employment Taxes
Schedule J (1040)	Income Averaging for Farmers and Fishermen
Schedule LEP (1040)	Request for Change in Language Preference
Schedule R (1040)	Credit for the Elderly or the Disabled
Schedule SE (1040)	Self-Employment Tax
1040-V	Payment Voucher
1040-ES/OCR	Estimated Tax for Individuals (Optical Character Recognition with Form 1040V)
1040-ES	Estimate Tax for Individuals
1040-ES (NR)	U.S. Estimated Tax for Nonresident Alien Individuals
Schedule 8812 (1040)	Credits for Qualifying Children and Other Dependents
172	Net Operating Losses (NOLs) for Individuals, Estates, and Trusts
461	Limitation on Business Losses
673	Statement for Claiming Exemption from Withholding on Foreign Earned Income Eligible for the Exclusion(s) Provided by Section 911
926	Return by a U.S. Transferor of Property to a Foreign Corporation
965-A	Individual Report of Net 965 Tax Liability
965-C	Transfer Agreement Under 965(h)(3)
970	Application to Use LIFO Inventory Method

Form No.	Form Name
972	Consent of Shareholder to Include Specific Amount in Gross Income
982	Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)
1045	Application for Tentative Refund
1062	Deferral of Tax on Gain From the Sale or Exchange of Qualified Farmland Property to Qualified Farmers
Schedule A (1062)	Section 1062 Gain From the Sale or Exchange of Qualified Farmland Property to a Qualified Farmer
1116	Foreign Tax Credit (Individual, Estate, or Trust)
Schedule B (1116)	Foreign Tax Carryover Reconciliation Schedule
Schedule C (1116)	Foreign Tax Redetermination
1118	Foreign Tax Credit - Corporations
1127	Application for Extension of Time for Payment of Tax Due to Undue Hardship
1128	Application to Adopt, Change or Retain a Tax Year
1310	Statement of Person Claiming Refund Due a Deceased Taxpayer
2106	Employee Business Expenses
2120	Multiple Support Declaration
2210	Underpayment of Estimated Tax by Individuals, Estates, and Trusts
2210-F	Underpayment of Estimated Tax by Farmers and Fishermen
2350	Application for Extension of Time to File U.S. Income Tax Return
2441	Child and Dependent Care Expenses
2555	Foreign Earned Income
3115	Application for Change in Accounting Method
3468	Investment Credit
3520	Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts
3520-A	Annual Information Return of Foreign Trust With a U.S. Owner
3800	General Business Credit
Schedule A (3800)	Transfer Election Statement
3903	Moving Expenses
4136	Credit for Federal Tax Paid on Fuels
Schedule A (4136)	Business Activity Report for Credit for Federal Tax Paid on Fuels
4137	Social Security and Medicare Tax on Unreported Tip Income
4255	Recapture of Investment Credit
4361	Application for Exemption from Self-Employment Tax for Use by Ministers, Members of Religious Orders, and Christian Science Practitioners
4562	Depreciation and Amortization (Including Information on Listed Property)
4563	Exclusion of Income for Bona Fide Residents of American Samoa
4684	Casualties and Thefts

Form No.	Form Name
4797	Sale of Business Property
4835	Farm Rental Income and Expenses
4852	Substitute for Form W-2, Wage and Tax Statement or Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
4868	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return
4952	Investment Interest Expense Deduction
4970	Tax on Accumulation Distribution of Trusts
4972	Tax on Lump-Sum Distributions
5074	Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands (CNMI)
5213	Election to Postpone Determination as to Whether the Presumption Applies that an Activity is Engaged in for Profit
5329	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts
5405	Repayment of the First-Time Homebuyer Credit
5471	Information Return of U.S. Persons with Respect to Certain Foreign Corporations
Schedule J (5471)	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporations
Schedule M (5471)	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons
Schedule O (5471)	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock
5695	Residential Energy Credits
5713	International Boycott Report
Schedule A (5713)	International Boycott Factor (Section 999(c)(1))
Schedule B (5713)	Specifically Attributable Taxes and Income (Section 999(c)(2))
Schedule C (5713)	Tax Effect of the International Boycott Provisions
5884	Work Opportunity Credit
5884-A	Employee Retention Credit
6198	At-Risk Limitations
6251	Alternative Minimum Tax-Individuals
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
7206	Self-Employed Health Insurance Deduction
7207	Advanced Manufacturing Production Credit

Form No.	Form Name
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 Contributions
8332	Release/ Revocation of Release of Claim to Exemption for Child by Custodial Parent
8379	Injured Spouse Allocation
8396	Mortgage Interest Credit
8453	U.S. Individual Income Tax Transmittal for an IRS e-file Return
8453-TR	E-file Declaration or Authorization for Form 1045/1139
8582	Passive Activity Loss Limitation
8582-CR	Passive Activity Credit Limitations
8586	Low-Income Housing Credit
8594	Asset Acquisition Statement Under Section 1060
8606	Nondeductible IRAs
8609-A	Annual Statement for Low-Income Housing Credit
8611	Recapture of Low-Income Housing Credit
8615	Tax for Certain Children Who Have Unearned Income
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
8689	Allocation of Individual Income Tax to the U.S. Virgin Islands
8697	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts
8801	Credit for Prior Year Minimum Tax-Individuals, Estates, and Trusts
8814	Parents' Election to Report Child's Interest and Dividends
8815	Exclusion of Interest from Series EE and I U.S. Savings Bonds Issued After 1989
8818	Optional Form to Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989
8820	Orphan Drug Credit
8824	Like-Kind Exchanges
8825	Rental Real Estate Income and Expenses of a Partnership or an S Corporation
Schedule A (8825)	Rental Real Estate Other Deductions
8826	Disabled Access Credit

Form No.	Form Name
8828	Recapture of Federal Mortgage Subsidy
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, Refined Coal, and Indian Coal 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))
8839	Qualified Adoption Expenses
8840	Closer Connection Exception Statement for Aliens
8843	Statement for Exempt Individuals and Individuals with a Medical Condition
8844	Empowerment Zone Employment Credit
8845	Indian Employment Credit
8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips
8853	Archer MSA's and Long-Term Care Insurance Contracts
8854	Initial and Annual Expatriation Statement
8858	Information Return of U.S. Persons with Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs)
Schedule M (8858)	Transactions Between Foreign Disregarded Entity (FDE) or Foreign Branch (FB) and the Filer or Other Related Entities
8859	Carryforward of the District of Columbia First-Time Homebuyer Credit
8862	Information to Claim Earned Income Credit After Disallowance
8863	Education Credits (American Opportunity and Lifetime Learning Credits)
8864	Biodiesel and Renewable Diesel Fuels Credit
8865	Return of U.S. Persons with Respect to Certain Foreign Partnerships
Schedule K-1 (8865)	Partner's Share of Income, Deductions, Credits, etc.
Schedule K-2 (8865)	Partners' Distributive Share Items - International
Schedule K-3 (8865)	Partner's Share of Income, Deductions, Credits, etc. International
Schedule O (8865)	Transfer of Property to a Foreign Partnership (Under section 6038B)
Schedule P (8865)	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
8867	Paid Preparer's Due Diligence Checklist
8873	Extraterritorial Income Exclusion
8874	New Markets Credit
8878	IRS e-file Signature Authorization for Form 4868 or Form 2350
8879	IRS e-file Signature Authorization
8880	Credit for Qualified Retirement Savings Contributions
8881	Credit for Small Employer Pension Plan Startup Costs

Form No.	Form Name
8882	Credit for Employer-Provided Child Care Facilities and Services
8883	Asset Allocation Statement Under Section 338
8886	Reportable Transaction Disclosure Statement
8888	Allocation of Refund (Including Savings Bond Purchases)
8889	Health Savings Accounts (HSAs)
8896	Low Sulfur Diesel Fuel Production Credit
8898	Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Possession
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
8908	Energy Efficient Home Credit
8910	Alternative Motor Vehicle Credit
8911	Alternative Fuel Vehicle Refueling Property Credit
Schedule A (8911)	Alternative Fuel Vehicle Refueling Property
8912	Credit to Holders of Tax Credit Bonds
8915-D	Qualified 2019 Disaster Retirement Plan Distributions and Repayments
8915-F	Qualified Disaster Retirement Plan Distributions and Repayments
8919	Uncollected Social Security and Medicare Tax on Wages
8923	Mine Rescue Team Training Credit
8925	Report of Employer-Owned Life Insurance Contracts
8932	Credit for Employer Differential Wage Payments
8933	Carbon Oxide Sequestration Credit
Schedule A (8933)	Disposal or Enhanced Oil Recovery Owner
	Certification
Schedule B (8933)	Disposal Operator Certification
Schedule C (8933)	Enhanced Oil Recovery Operator Certification
Schedule D (8933)	Recapture Certification
Schedule E (8933)	Election Certification
Schedule F (8933)	Utilization Certification
8936	Clean Vehicle Credits
Schedule A (8936)	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
8958	Allocation of Tax Amounts Between Certain Individuals in Community Property States
8960	Net Investment Income Tax-Individuals, Estates, and Trusts
8962	Premium Tax Credit (PTC)
8964-ELE	Section 987 Elections
8964-TRA	Section 987 Transition Information
8978	Partner's Additional Reporting Year Tax

Form No.	Form Name
Schedule A (8978)	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)
Schedule A (8992)	Schedule of Controlled Foreign Corporation (CFC) Information To Compute Global Intangible Low-Taxed Income (GILTI)
8993	Section 250 Deduction for Foreign Derived Intangible Income (FDII) and 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
Schedule A (8995-A)	Specified Service Trades or Businesses
Schedule B (8995-A)	Aggregation of Business Operations
Schedule C (8995-A)	Loss Netting And Carryforward
Schedule D (8995-A)	Special Rules for Patrons of Agricultural or Horticultural Cooperatives
8997	Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments
9000	Alternative Media Preference
9465	Installment Agreement Request
15620	Section 83(b) Election
W-4	Employee's Withholding Certificate
W-4 P	Withholding Certificate for Pension or Annuity Payments
W-4 S	Request for Federal Income Tax Withholding from Sick Pay
W-4 V	Voluntary Withholding Request
W-4 R	Withholding Certificate for Retirement Payments Other Than Pensions or Annuities
W-7	Application for IRS Individual Taxpayer Identification Number
W-7 A	Application for Taxpayer Identification Number for Pending U.S. Adoptions
W-7 (COA)	Certificate of Accuracy for IRS Individual Taxpayer Identification Number
Form T (Timber)	Forest Activities Schedule

Appendix-B: Regulations and Agency Guidance Documents

Treasury Regulations

1.23-5	1.43-2	1.64(c)6
1.31.2	1.44A-3	1.71-1
1.37-2 and 3	1.52-4	1.72-4 thru 18
1.41-4	1.61-15	1.79-2 and 3
1.41-4A	1.63-1	1.83-2 thru 5

1.105	1.551-4	1.1402(c)-2
1.151-1	1.612-4	1.1402(e)(2)-1
1.152-4 and 4T	1.642(c)-5 and 6	1.1402(f)-1
1.162-24	1.702-1	1.6001-1
1.163-10T	1.706-1	1.6060-1
1.166-10	1.736-1	1.6107-1
1.170-1 and 2	1.743-1	1.6109-1 and 2
1.170A-2 and 8	1.751-1	1.6011-1
1.172	1.752-7	1.6012-1
1.180-2	1.852-7 and 9	1.6013-1, 6, 7
1.182-6	1.861-4	1.6017-1
1.190-3	1.931-1	1.6060-1
1.197-2	1.934-1	1.6072-1
1.213-1	1.935-1	1.6107-1
1.215-1	1.937-1	1.6109-1
1.254-1	1.1012-1	1.6151-1
1.265-1	1.1041-1T	1.6695-1
1.274-5T and 6T	1.1081-11	1.6696-1
1.280A-3	1.1101-4	1.9100-1
1.280F-3T	1.1211-1	5c.0
1.302-4	1.1212-1	7
1.307-2	1.1231-2	16A.126-2
1.333-1	1.1232-3	31.6011(a)-1 and 7
1.351-3	1.1248-7	301.6110-3 and 5
1.383-1	1.1251-2	301.6316-4 thru 6
1.442-1	1.1254-1 and 3	301.6361-1 and 3
1.446-1	1.1304-1 thru 5	301.6501
1.451-5 thru 7	1.1311(a)-1	301.6501(d)
1.454-1	1.1383-1	301.6905-1
1.461-1	1.1385-1	301.7216-2
1.466-1	1.1402(a)-2,5,11,15	301.9001-2 and 3

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 2024-60	Required Procedures to Claim a Section 45Q Credit for Utilization of Carbon Oxide
Publication 972 Tables	Child Tax Credit
Rev. Proc. 2004-12	Section 35. —Health Insurance Costs of Eligible Individuals
Rev. Proc. 2019-38	Trade or Business
Rev. Proc. 2024-09	Changes in accounting periods and in methods of accounting
Rev. Proc. 2024-23	Changes in accounting periods and in methods of accounting
Rev. Proc. 2025-23	Changes in accounting periods and in methods of accounting
Rev. Proc. 2025-28	Changes in accounting periods and in methods of accounting
TD 8400	Taxation of Gain or Loss from Certain Nonfunctional Currency Transactions (Section 988 Transactions)

Document	Title
TD 8865	Amortization of Intangible Property
TD 9207	Assumption of Partner Liabilities
TD 9764	Section 6708 Failure To Maintain List of Advisees With Respect to Reportable Transactions
TD 9408	Dependent Child of Divorced or Separated Parents or Parents Who Live Apart
TD 9902	Guidance Under Sections 951A and 954 Regarding Income Subject to a High Rate of Foreign Tax
TD 9920	Income Tax Withholding on Certain Periodic Retirement and Annuity Payments Under Section 3405(a)
TD 9924	Income Tax Withholding from Wages
TD 9959	Guidance Related to the Foreign Tax Credit; Clarification of Foreign-Derived Intangible Income
TD 9993	Transfer of Certain Credits
TD 9998	Increased Amounts of Credit or Deduction for Satisfying Certain Prevailing Wage and Registered Apprenticeship Requirements
TD 9999	Statutory Disallowance of Deductions for Certain Qualified Conservation Contributions Made by Partnerships and S Corporations
TD 10015	Definition of Energy Property and Rules Applicable to the Energy Credit
TD 10016	Taxable Income or Loss and Currency Gain or Loss With Respect to a Qualified Business Unit
TD 10022	Classification of Digital Content Transactions and Cloud Transactions
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
TD 10025	Guidance on Clean Electricity Low-Income Communities Bonus Credit Amount Program