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Instructions for Form 7211



(Rev. December 2025)

Clean Electricity Production Credit

(For use with the December 2024 revision of Form 7211)

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 7211 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form7211](https://www.irs.gov/Form7211).

What's New

Energy communities. P.L. 119-21, commonly known as the One Big Beautiful Bill Act, modified section 45 to expand the definition of “energy communities” to include a qualified facility that is an advanced nuclear facility. This only applies for tax years beginning after July 4, 2025. See section 45(b)(11)(B)(iv) and (C).

Prohibited foreign entities. No clean energy electricity production credit is allowed for any tax year beginning after July 4, 2025, if the taxpayer is a specified foreign entity as defined in section 7701(a)(51)(B). No clean electricity production credit is allowed for any tax year beginning after July 4, 2025, if the taxpayer is a foreign-influenced entity as defined in section 7701(a)(51)(D), without regard to clause (i)(II).

Material assistance from prohibited foreign entities. Facilities that begin construction after 2025 are not eligible for the credit if they include any material assistance from a prohibited foreign entity (as defined in section 7701(a)(52)). See [Definitions](#), later.

Beginning of construction requirements for wind and solar facilities. The “beginning of construction” requirements for applicable wind and solar facilities have been modified by Notice 2025-42.

Denial of credit for wind and solar leasing arrangements. For tax years beginning after July 4, 2025, you cannot take a credit if the taxpayer rents or leases the property to a third party during the tax year. See [Denial of credit for wind and solar leasing arrangements](#), later.

Form 7220. If you're claiming the credit and you qualify for an increased credit amount per the prevailing wage and apprenticeship requirements, you must file Form 7220, Prevailing Wage and Apprenticeship (PWA) Verification and Corrections, for each qualified facility. See Form 7220 for more information.

Reminders

Tax-exempt and governmental entities. Applicable entities (such as certain tax-exempt and governmental entities) can elect to treat the clean electricity production credit as a payment of income tax. See [Applicable entities](#).

Credit transfers. Eligible taxpayers, partnerships, and S corporations can elect to transfer all or part of the credit amount otherwise allowed as a general business credit to an unrelated third-party buyer in exchange for cash. Eligible taxpayers don't include applicable entities. See [Credit transfers](#), later.

Pre-filing registration. The IRS has established a pre-filing registration process that must be completed prior to electing payment or transfer of the clean electricity production credit. See [Pre-filing registration requirement for payments or transfers](#), later.

General Instructions

Purpose of Form

Use Form 7211 to claim the clean electricity production credit that you produced at each qualified facility. Complete [Part I](#) to report the information on the qualified facility. The credit is allowed for electricity produced in the United States or U.S. territories at a qualified facility and sold by the taxpayer to an unrelated person during the tax year or, in the case of a qualified facility that is equipped with a metering device that is owned and operated by an unrelated person, sold, consumed, or stored by the taxpayer during the tax year. Complete [Part II](#) to calculate the credit.

Taxpayers, applicable entities, partnerships, S corporations, estates, or trusts that own and operate a qualified facility must file a separate Form 7211 for each qualified facility to claim the credit. All others are generally not required to complete or file this form if their only source for any section 45Y clean electricity production credit is a partnership, S corporation, estate, trust, or cooperative. Instead, they can report this credit directly on Form 3800, General Business Credit. The following exceptions apply.

- You are a(n) estate or trust and the source of the credit can be allocated to beneficiaries. For more details, see the instructions for Form 1041, Schedule K-1, box 13, code E.
- You are a cooperative and the source credit can or must be allocated to patrons. For more details, see the instructions for Form 1120-C, Schedule J, line 5c.

Which Revision To Use

Use this December 2025 revision of the instructions for tax years beginning in 2025 or later, until a later revision is issued. All revisions are available at [IRS.gov/Form7211](https://www.irs.gov/Form7211).

How To Claim the Credit

To qualify for the credit, the electricity must be produced within either the United States (as defined in section 638(1)), or a territory of the United States (as defined in section 638(2)). Additionally, eligible electricity is

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electricity that is either (1) sold by the taxpayer to an unrelated person during the tax year; or (2) in the case of a qualified facility that is equipped with a metering device, which is owned and operated by an unrelated person, sold, consumed, or stored by the taxpayer during the tax year.

Denial of credit for wind and solar leasing arrangements. For tax years beginning after July 4, 2025, you cannot take a credit if the taxpayer rents or leases the property to a third party during the tax year.

Caution: You can't claim a section 45Y credit for the same qualified facility for which you are claiming a credit under section 45, 45J, 45Q, 45U, 48, 48A, or 48E for the tax year or any prior tax year.

Amount of Credit

The clean electricity production credit for any tax year is an amount equal to the product of kilowatt hours (kWh) of eligible electricity produced by the taxpayer at a qualified facility, multiplied by the applicable amount with respect to the qualified facility.

Applicable Amount

Base amount. For any qualified facility that doesn't satisfy the requirements for the alternative amount, the applicable amount will be 0.3 cents.

Alternative amount. For any qualified facility that (1) has a maximum net output of less than one megawatt (as measured in alternating current); (2) the construction of which began before January 29, 2023; or (3) meets the prevailing wage and apprenticeship requirements, the applicable amount will be 1.5 cents. See [Prevailing Wage and Apprenticeship Requirements](#), later.

Inflation adjustment factor. The base amount and the alternative amount is adjusted by the inflation adjustment factor for the calendar year in which the sale, consumption, or storage of the electricity occurs. When released, the inflation adjustment will be available on IRS.gov.

If the base amount of 0.3 cents, when multiplied by the inflation adjustment factor for the calendar year, is not a multiple of 0.05 cent, the amount must be rounded to the nearest multiple of 0.05 cent.

If the alternative amount of 1.5 cents, when multiplied by the inflation factor for the calendar year, is not a multiple of 0.1 cent, the amount must be rounded to the nearest multiple of 0.1 cent.

Definitions

Applicable facility. The term "applicable facility" means a qualified facility that (a) uses wind to produce electricity (within the meaning of the term used in section 45(d)(1), as determined without regard to any requirement under the section with respect to the date on which construction of property begins; or (b) uses solar energy to produce electricity (within the meaning of the term as used in section 45(d)(4)), as determined without regard to any requirement under the section with respect to the date on which construction of property begins.

CO₂e per kWh. The term "CO₂e per kWh" means, with respect to any greenhouse gas, the equivalent carbon dioxide (as determined based on global warming potential) per kWh of electricity produced.

Greenhouse gas. The term "greenhouse gas" has the same meaning given to the term under section 211(o)(1)(G) of the Clean Air Act (42 U.S.C. 7545(o)(1)(G)).

Greenhouse gas emissions rate. Generally, the amount of greenhouse gases emitted into the atmosphere by a facility in the production of electricity, expressed as grams of CO₂e per kWh.

Qualified facility. A facility owned by the taxpayer that is used for the generation of electricity, placed in service after 2024, and for which the greenhouse gas emissions rate (as determined under section 45Y(b)(2)) is not greater than zero. The facility will be treated as a qualified facility during the 10-year period beginning on the date the facility was originally placed in service.

Material assistance from prohibited foreign entities. The term "qualified facility" will not include any facility for which construction begins after 2025, if the construction of the facility includes any material assistance from a prohibited foreign entity (as defined in section 7701(a)(52)).

Qualified carbon dioxide. This is carbon dioxide captured from an industrial source that:

- Would otherwise be released into the atmosphere as industrial emission of greenhouse gas,
- Is measured at the source of capture and verified at the point of disposal or utilization, and
- Is captured and disposed or utilized within the United States or a territory.

Applicable entities. Applicable entities (as defined under section 6417(d)(1)(A)) that generally don't benefit from income tax credits can elect to treat the clean electricity production credit for a facility originally placed in service after 2024 as a payment of income tax. Resulting overpayments may result in refunds.

Applicable entities making the elective payment election for the clean electricity production credit must file:

- Form 7211 and any applicable attachments;
- Form 3800, General Business Credit; and
- Form 990-T, Exempt Organization Business Income Tax Return, or other applicable income tax return.

For a discussion of what is an applicable entity, see *Applicable entity making an EPE on IRA 2022 credits* in the Instructions for Form 3800. For more information on elective payment elections under section 6417, see *Elective Payment of Certain Business Credits Under Section 6417 or Section 48D* in the Instructions for Form 3800.

Your election to treat the credit as a payment generally applies to the year you make the election and any subsequent year within the 10-year period beginning on the date that facility was originally placed in service. You must obtain an IRS-issued registration number for the facility in the year you make the election and each of the succeeding years.

Credit transfers. Under section 6418, eligible taxpayers, partnerships, and S corporations can elect to transfer all or part of the credit figured in Part II to an unrelated third-party buyer in exchange for cash. Eligible taxpayers don't include applicable entities. For more information on credit transfers, see *Transfer of Eligible Credits Under Section 6418* in the Instructions for Form 3800.

Pre-filing registration requirement for payments or transfers. Before you file your tax return, if you intend to make an elective payment election or transfer election on Form 3800 for the clean electricity production credit, you must complete a pre-filing registration for each qualified facility. To register, go to [IRS.gov/Credits-Deductions/Register-for-Selective-Payment-or-Transfer-of-Credits](https://www.irs.gov/Credits-Deductions/Register-for-Selective-Payment-or-Transfer-of-Credits). See Pub. 5884, Inflation Reduction Act (IRA) and CHIPS Act of 2022 (CHIPS) Pre-filing Registration Tool, for more information. Also, see *Registering for and Making EPEs and Transfer Elections* in the Instructions for Form 3800.

Process for Filing a Provisional Emissions Rate (PER) Petition

To file a PER petition with the Secretary, a taxpayer must submit a PER petition by attaching it to the taxpayer's federal income tax return for the first tax year in which the taxpayer claims the section 45Y credit with respect to the facility to which the PER petition applies. The PER petition must contain an emissions value and, if applicable, the associated letter from the Department of Energy (DOE). For more information, see [TD 10024](#).

Credit Reduced for Tax-Exempt Bonds

The credit is reduced by an amount that is the product of the credit amount otherwise determined for the tax year and the lesser of 15% or a fraction determined for the tax year. The numerator of the fraction is the sum, for the tax year and all prior tax years, of proceeds of an issue of any obligations the interest on which is exempt from tax under section 103 and that is used to provide financing for the qualified facility as of the close of the tax year. The denominator of the fraction is the aggregate amount of additions to the capital account for the qualified facility for the tax year and all prior tax years as of the close of the tax year.

Increased Credit in Energy Communities

Energy community. In the case of any qualified facility that is located in an energy community, the amount of the credit with respect to any electricity produced by the taxpayer at such facility is increased by 10%. Energy community means:

1. A brownfield site as defined in subparagraphs (A), (B), and (D)(ii)(III) of section 101(39) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9601(39));
2. A metropolitan statistical or non-metropolitan statistical area that:
 - a. Has (or, at any time during the period beginning after 2009, had) 0.17% or greater direct employment or

25% or greater local tax revenues related to the extraction, processing, transport, or storage of coal, oil, or natural gas (as determined by the Secretary); and

- b. Has an unemployment rate at or above the national average unemployment rate for the previous year (as determined by the Secretary);
 3. A census tract, or a census tract directly adjoining to such census tract in which:
 - a. After 1999, a coal mine has closed; or
 - b. After 2009, a coal-fired electric generating unit has been retired; or
 4. For tax years beginning after July 4, 2025, for purposes of any qualified facility that is an advanced nuclear facility, a metropolitan statistical area that has (or at any time after 2009, had) 0.17% or greater direct employment related to the advancement of nuclear power, including:
 - a. An advanced nuclear facility;
 - b. Advanced nuclear power research and development;
 - c. Nuclear fuel cycle research, development, or production (including mining enrichment, manufacture, storage, disposal, or recycling of nuclear fuel; and
 - d. The manufacturing or assembly of components used in an advanced nuclear facility.
- See section 45(b)(11)(C) for the definition of advanced nuclear facilities.

See Notice 2023-29, available at [IRS.gov/irb/2023-29_IRB#NOT-2023-29](https://www.irs.gov/irb/2023-29_IRB#NOT-2023-29); Notice 2023-45, available at [IRS.gov/irb/2023-45_IRB#NOT-2023-45](https://www.irs.gov/irb/2023-45_IRB#NOT-2023-45); and Notice 2023-47, available at [IRS.gov/irb/2023-47_IRB#NOT-2023-47](https://www.irs.gov/irb/2023-47_IRB#NOT-2023-47), for more information about the energy community bonus credit guidance under section 45.

Domestic Content Bonus Credit

An additional bonus credit equal to 10% of the amount is provided for projects that meet a domestic content requirement. The domestic content bonus requires that certain steel, iron, and manufactured products used in the facility be domestically produced. The taxpayer needs to certify that any steel, iron, or manufactured product that is a component of the qualified facility (upon completion of construction) was produced in the United States (as determined under section 661 of Title 49, CFR).

Prevailing Wage and Apprenticeship Requirements

Prevailing Wage Requirements

To meet the prevailing wage requirements with respect to any qualified facility, a taxpayer must ensure that any laborers and mechanics employed by the taxpayer or any contractor or subcontractor in:

- The construction of such facility, and
- The alteration or repair of such facility (with respect to any tax year, for any portion of such tax year that is within the 10-year period beginning on the date the qualified

facility is originally placed in service), are paid wages at rates not less than the prevailing rates.

Special correction and penalty mechanisms apply for a taxpayer's failure to satisfy the prevailing wage requirements. For information on how to correct a failure to satisfy the prevailing wage requirements, and the penalty related to the failure, see section 45(b)(7)(B); [Notice 2022-61](#), T.D. 9998, available at [IRS.gov/irb/2022-34_IRB#TD-9998](#); and the Instructions for Form 4255, Certain Credit Recapture, Excessive Payments, and Penalties.

Apprenticeship Requirements

The apprenticeship requirements include three components: a labor-hours requirement, a ratio requirement, and a participation requirement.

- The taxpayer must ensure that, depending on when construction began, 10% to 15% of the total labor hours performed in the construction, alteration, or repair of the facility are performed by qualified apprentices from a registered apprenticeship program.
- The taxpayer must ensure that the applicable ratio of apprentices to journeyworkers established by the registered apprenticeship program are met for apprentices working on the facility each day.
- Any taxpayer (or contractor or subcontractor) that employs four or more individuals in the construction, alteration, or repair of the facility must also hire at least one qualified apprentice.

For more information on the prevailing wage and apprenticeship requirements, including applicable exceptions, see [IRS.gov/PWFAQ](#).

Beginning of Construction Requirements for Applicable Wind and Solar Facilities

P.L. 119-21 establishes that the construction of an applicable wind or solar facility, in order to be eligible for the clean electricity production credit, must begin on or before July 4, 2026, or be placed in service before 2028. For purposes of establishing the beginning of construction date, a taxpayer may establish that construction has begun before July 4, 2026, by satisfying the Physical Work Test as described in Notice 2025-42. This is the only method that a taxpayer may use for applicable wind and solar facilities. The construction of an applicable wind or solar facility begins when physical work of a significant nature begins. The test focuses on the nature of the work performed, not the amount or cost. See [Notice 2025-42](#).

Specific Instructions

Part I—Information on Qualified Facility

If you are claiming the clean electricity production credit for a qualified facility, you must complete Part I, Information on Qualified Facility. Use lines 1 through 9 to provide information for each facility.

Line 1

Enter your pre-filing registration number of the facility that you received from the IRS. See [Pre-filing registration requirement for payments or transfers](#), earlier.

Line 2a

If the owner of the facility is different from the filer, include the owner's name and taxpayer identification number.

Lines 2b and 2c

Enter the address and the technical description of the facility on line 2b. Enter the coordinates of the facility (longitude and latitude) on line 2c.

Line 3

Enter the date construction began.

Line 4

Enter the date the clean electricity production facility was originally placed in service.

Line 7

Check the appropriate box on line 7 and attach the required information to your return to claim the credit at the alternative amount. See [Notice 2022-61](#) and [TD 9998](#) for additional information.

Additional information to claim the alternative

amount. If you checked the "Yes" box in Part I, question 7a, 7b, or 7c, and entered an alternative amount on Part II, line 2, you must also attach a statement to Form 7211 that includes the following information.

1. Your name and taxpayer identification number and the facility description (including owner information, if different from filer) and the IRS-issued registration number (if applicable) from Part I.
2. If you checked box 7a, a statement that the facility or property has a maximum net output of less than 1 megawatt (as measured in alternating current).
3. If you checked box 7b, 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 before January 29, 2023.
4. If you checked box 7c, you must file Form 7220 to substantiate that you meet the prevailing wage requirements and to claim the increased credit amount. For more information, see the Instructions for Form 7220.
5. 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."

Applicable wage determinations. These are the wages listed for a particular laborer or mechanic classification for the type of construction and the geographic area, or other applicable wage as determined by the Secretary of Labor.

Line 8

Section 45Y(g)(7) provides an energy community bonus credit amount for a qualified facility by increasing the amount by 10% if the qualified facility is located in an energy community. Check "Yes" if you satisfy the section 45Y(g)(7) requirements. See [Increased Credit in Energy Communities](#), earlier.

Line 9

Check the appropriate box on line 9.

Domestic Content Certification Statement

If you checked line 9 to claim the domestic content bonus credit amount in Part I, you must also attach a domestic content certification statement to Form 7211 at the time of filing your return for each applicable project. The domestic content certification statement should include the following.

1. Your name and taxpayer identification number shown on the return.
2. The facility description (including owner information, if different from filer) and the IRS-issued registration number (if applicable) of the applicable project from Part I.
3. A statement that any steel, iron, or manufactured product that is a component of the facility (upon completion of construction) was produced in the United States (as determined under section 661 of Title 49, CFR).
4. 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 the information contained in this Domestic Content Certification Statement and to the best of my knowledge and belief, it is true, correct, and complete."

See [Domestic Content Bonus Credit Amount](#), earlier, and Notice 2023-38, available at [IRS.gov/irb/2023-22_IRB#NOT-2023-38](https://www.irs.gov/irb/2023-22_IRB#NOT-2023-38), for guidance with respect to the domestic content requirement.

Part II—Clean Electricity Production**Lines 1 and 2**

Enter the kWh of qualified clean electricity produced at the applicable qualified facilities and multiply by the applicable rate. Enter the calendar year related to the kWh on line 1 or line 2.

Base amount. Multiply the base amount of 0.3 cents by the inflation adjustment factor for the calendar year in which the sale, consumption, or storage of the electricity occurs. If this is not a multiple of 0.05 cent, round to the nearest multiple of 0.05 cent. Enter this amount in column (b) that corresponds to the calendar year entered on line 1 or line 2.

Alternative amount. Multiply the alternative amount of 1.5 cents by the inflation adjustment factor for the calendar year in which the sale, consumption, or storage of the electricity occurs. If this is not a multiple of 0.1 cent,

round to the nearest multiple of 0.1 cent. Enter this amount in column (b) that corresponds to the calendar year entered on line 1 or line 2.

A qualified facility would use the base amount or alternative amount, as applicable; it would not use both amounts in a single calculation.

Skip lines 1 through 9 if you are only claiming a credit that was allocated to you from a partnership, S corporation, estate, trust, or cooperative.

Line 3

Enter the total amount of lines 1(c) and 2(c).

Line 5a

Energy community bonus. If you checked "Yes" on Part I, line 8, multiply the amount on Part II, line 5a, by 10% (0.10). See [Increased Credit in Energy Communities](#), earlier.

Line 9

Elective payment phaseout for applicable entities. If you are making an elective payment election for a facility whose construction began in calendar year 2024, and the facility does not satisfy the rules of section 45Y(g)(12)(B)(i) or does not have a maximum net output of less than 1 megawatt (as measured in alternating current), or meet an exception under section 45Y(g)(12)(D) multiply line 8b by 90% (0.90).

If you are making an elective payment election for a facility whose construction began in calendar year 2025, and the facility does not satisfy the rules of section 45Y(g)(12)(B)(i) or does not have a maximum net output of less than 1 megawatt (as measured in alternating current), or meet an exception under section 45Y(g)(12)(D), multiply line 8b by 85% (0.85).

Caution: If you are making an elective payment election for a facility whose construction began in calendar year 2026, and the facility does not satisfy the rules of section 45Y(g)(12)(B)(i) or does not have a maximum net output of less than 1 megawatt (as measured in alternating current), or meet an exception under section 45Y(g)(12)(D), the elective payment election is reduced to zero. Enter -0- on line 9.

Exception to elective payment phaseout. For facilities whose construction begins before the later of calendar year 2024 or further guidance, Notice 2024-09 provides transitional procedures to claim the statutory exceptions to the elective payment phaseout related to the domestic content requirement.

To substantiate your claim of exception to the elective payment phaseout, you must complete and attach a statement to Form 7211. The statement must say, under penalties of perjury, that you have reviewed the requirements for the increased cost exception and the non-availability exception under section 45Y(g)(12)(D), and have made a good-faith determination that the qualified facility meets the requirements for the increased cost exception and/or the non-availability exception, as applicable. The statement must be signed by a person with the legal authority to bind the applicable entity in federal tax matters. For more information, see [Notice](#)

[2024-09](#) and Notice 2024-84, available at [IRS.gov/irb/2024-50](#) IRB#NOT-2024-84.

Line 10

On a separate Form 7211, enter “Credits From Pass-Through Entities” on line 2a of Part I, and report your total distributive share from:

- Schedule K-1 (Form 1065), Partner’s Share of Income, Deductions, Credits, etc., box 15 (code W);
- Schedule K-1 (Form 1120-S), Shareholder’s Share of Income, Deductions, Credits, etc., box 13 (code W);
- Schedule K-1 (Form 1041), Beneficiary’s Share of Income, Deductions, Credits, etc., box 13 (code E); and
- Form 1099-PATR, Taxable Distributions Received From Cooperatives, box 12.

If your only clean electricity production credit is a credit that was allocated to you, don’t report the credit on Form 7211. Instead, report the credit directly on Form 3800, Part III, line 1gg. See *Caution* next.

Caution: If you receive a Schedule K-1 (Form 1065), box 15, code BC; or a Schedule K-1 (Form 1120-S), box 13, code BC, see *Transferees of Eligible Credits Under Section 6418* in the Instructions for Form 3800.

Line 11

Partnerships and S corporations. If you are a(n) partnership or S corporation electing to transfer the energy credit with respect to a facility or property (or portion thereof) under section 6418(c), you must report the total credit amount with respect to your facility on Form 3800, Part III, line 1gg, and not on Schedule K.

Line 12

Cooperative election to allocate credit to patrons. A cooperative described in section 1381(a) that is more than 50% owned by agricultural producers or by entities owned by agricultural producers can elect to allocate any part of the credit among the patrons of the cooperative. The credit is allocated among the patrons eligible to share in patronage dividends on the basis of the quantity or value of business done with or for such patrons for the tax year.

The cooperative is deemed to have made the election by completing line 12, as applicable. However, the election isn’t effective unless (a) made on a timely filed return (including extensions), and (b) the organization

designates the apportionment in a written notice mailed to its patrons during the payment period described in section 1382(d) or on Form 1099-PATR.

If you timely file your return without making an election, you can still make the election by filing an amended return within 6 months of the due date of the return (excluding extensions). Enter “Filed pursuant to section 301.9100-2” on the amended return.

Once made, the election can’t be revoked.

Estates and trusts. Allocate the credit on line 11 between the estate or trust and the beneficiaries in the same proportion as income was allocated and enter the beneficiaries’ share on line 12.

Line 13

Cooperatives, estates, and trusts. Subtract line 12 from line 11. Report this amount on Form 3800, Part III, line 1gg.

Paperwork Reduction Act Notice. We ask for you to obtain the information on this form to carry out the Internal Revenue laws of the United States. You are required to obtain this information. You are not required to obtain the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103. The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual filers is approved under OMB control number 1545-0074; for tax exempt filers, under OMB control number 1545-0047; for business filers, under OMB control number 1545-0123; and for trust filers, under OMB control number 1545-0092. For the estimated averages, see the instructions for your income tax return. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.
