

Supporting STATEMENT
Internal Revenue Service (IRS)
U. S. Business Income Tax Returns
OMB Control Number 1545-0123

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

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

Treasury Regulations sections 1.6011-1, 1.6012-2, and 1.6031(a)-1 explain that every business subject to any tax, or required to collect any tax, under Subtitle A of the IRC, shall make such returns or statements as are required by the regulations. The return or statement shall include therein the information required by the applicable regulations or forms. Treasury Regulations sections 301.6011-3 and 301.6011-5 require the use of electronic filing for filing 10 or more returns.

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

This information collection request (ICR) covers the actual reporting, recordkeeping, and third-party disclosure burden associated with the forms and their affiliated schedules and regulations.

2. USE OF DATA

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

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

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

4. EFFORTS TO IDENTIFY DUPLICATION

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

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

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

complexity of their enterprise. Small businesses will generally have a much lower burden of compliance than large and complex businesses.

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

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

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

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

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

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

In response to the Federal register notice dated July 25, 2025, (90 FR 35366), we received public comments from Nareit. 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:

**NAREIT Comments dated September 22, 2025
U.S. Business Income Tax Returns, OMB control number 1545-0123**

Note: Page numbers are based on the PDF document consisting of 8 pages.

Page Number	Summary of public comment	IRS response
2	NAREIT recommends that the IRS allow both electronic filing and electronic signatures for both the Form 1120-REIT and the Form 8875.	Form 8875 is a Stand Alone (filed independently, not as a Child attachment form). This form is on the MeF new development listing (MeF Sequencing Plan) but is not yet assigned to tax year/processing year.
Comments specific to Form 1120-REIT		
2	Clarify that Part III of Form 1120-REIT has been modified to calculate a REIT's gross income for purposes of section 857(b)(5).	IRS has already implemented this suggestion.
3	Modify Item D of Form 1120-REIT and its instructions by substituting the word "REIT" with "Taxpayer" so that Item D reads "Date Taxpayer established."	IRS declines 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, balancing the needs of the Agency and any new legislative

		priorities.
4	It may be helpful to include a checkbox near the top of Form 1120-REIT relevant to an initial-electing REIT that is switching its year from a fiscal year to a calendar year under section 859.	IRS declines 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, balancing the needs of the Agency and any new legislative priorities.
4	Additionally, it would be helpful if Schedule A were amended to reflect the calculation of the deduction for dividends paid attributable to any increase in earnings and profits as a result of section 562(e)(1)(A).	IRS has already implemented this suggestion.
Comments specific to Form 8875		
4	Part I of Form 8875 should be amended to require contact information of an officer or legal representative of the TRS.	IRS declines 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, balancing the needs of the Agency and any new legislative priorities.
4	“Automatic” TRS subsidiaries: correction of reference to statutory language and include check box for Automatic TRS subsidiaries.	IRS declines 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, balancing the needs of the Agency and any new legislative priorities.
4	Automatic TRSs: additional correction of reference to statutory language.	IRS declines 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, balancing the needs of the Agency and any new legislative priorities.
5	The second paragraph of the instructions to Form 8875 under “Purpose of Form” should be amended.	IRS declines to implement this suggestion because it would be providing tax advice on an informational return. For specific tax advice, please contact a tax professional.
5	Allow for specific date for revocation of TRS election.	IRS declines 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, balancing the needs of the Agency and any new legislative priorities.
5	Update instructions regarding revocation of TRS election for “automatic TRSs.”	IRS declines 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, balancing the needs of the Agency and any new legislative priorities.

6	Instructions should clarify that TRS election applies to any entity that succeeds to the attributes of either the REIT or TRS under section 381(a).	IRS declines 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, balancing the needs of the Agency and any new legislative priorities.
6	Allow automatic extension of time to file TRS election.	IRS is unable to implement this suggestion, such a change would require issuance of new guidance.
7	NAREIT recommends that the retroactivity rules under Form 8875 (for TRSs) conform to those under Form 8832 (Entity Classification).	IRS declines 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, balancing the needs of the Agency and any new legislative priorities.
8	NAREIT recommends that the Form 8875 permit an electing entity to revoke its TRS election up to 75 days prior to the date of filing of the Form 8875.	IRS declines 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, balancing the needs of the Agency and any new legislative priorities.
8	NAREIT recommends that an election on Form 8875 automatically effect (simultaneous with the chosen effective date for the TRS election) a "check-the-box" election for corporate entity classification.	IRS declines 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, balancing the needs of the Agency and any new legislative priorities.

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

Title 26 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 Business Taxpayers

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

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

RAAS Taxpayer Burden Model for Business 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 Business Taxpayers (Business Taxpayer Burden Model) to estimate the burden experienced by business taxpayers when complying with Federal tax laws. The model is based on a survey of Tax Year 2019 business tax return filers that was fielded in 2020 and 2021. The model is updated annually to account for technical, legislative and agency adjustments.

The RAAS methodology for estimating burden focuses on the characteristics of activities undertaken by business taxpayers in meeting their tax filing obligations. It is based on the primary drivers associated with observed business tax reporting burden. These include tax preparation method, business entity type, total assets, total revenue, business industry, foreign activity, and specific credits and deductions claimed on the return. 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 Business Taxpayer Burden Model estimation methodology are presented below. The data shown are the best forward-looking estimates available for business 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. Business 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	13,900,000	100,000	0	0	14,000,000
Time (Hours)	935,100,000	(70,100,000)	(8,000,000)	0	857,000,000
Monetized Time	\$56,152,000,000	(\$3,362,000,000)	(\$215,000,000)	\$0	\$52,575,000,000
Out-of-Pocket Costs	\$71,617,000,000	\$8,044,000,000	(\$442,000,000)	\$0	\$79,219,000,000
Total Monetized Burden*	\$127,769,000,000	\$4,682,000,000	(\$657,000,000)	\$0	\$131,794,000,000

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 business taxpayers based on level of reported total assets and constructed total revenue. A lower bound is set at the federal minimum wage plus employment taxes. An upper bound is set using labor rates from the U.S. Bureau of Labor Statistics (BLS) Occupational and Employment Wage Statistics (OEWS) and the BLS Employer Costs for Employee Compensation from the National Compensation Survey. Specifically, we use the OEWS 90th 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 by classifications of business taxpayers and total positive income. Table 2 shows the burden model estimates for each of the three classifications of business taxpayers: Partnerships (Table 2A), Taxable Corporations (Table 2B) and Pass-Through Corporations (Table 2C). As the tables show, the average filing burden is different for the three forms of business entities. Showing a combined average burden for all businesses would understate the burden for corporations and overstate the burden for the two pass-through entities (partnerships and s-corporations). In addition, the burden for small and large businesses is shown separately for each type of business entity to clearly convey the substantially higher burden faced by the largest businesses.

Table 2				
Business Entity Estimated Average Burden by Business Structure and Size				
Fiscal Year 2026				
Table 2A - Entities Taxed as Partnerships*				
Business Structure and Size	Total Number of Returns (in millions)	Average Time (hrs.)	Average Out-of-Pocket Cost	Average Total Monetized Burden
All Partnerships	5.5	60	\$5,300	\$8,700
Small	5.1	50	\$3,300	\$5,200
Large**	0.4	180	\$29,400	\$50,700
*Includes Forms 1065, 1066, and all attachments				
Table 2B - Entities Taxed as Taxable Corporations*				
Business Structure and Size	Total Number of Returns (in millions)	Average Time (hrs.)	Average Out-of-Pocket Cost	Average Total Monetized Burden
All Taxable Corporations	2.3	90	\$8,600	\$15,700
Small	2.1	40	\$3,900	\$6,000
Large**	0.2	610	\$69,400	\$141,500
*Includes Forms 1120, 1120-C, 1120-F, 1120-H, 1120-ND, 1120-SF, 1120-FSC, 1120-L, 1120-PC, 1120-POL, and all attachments				
Table 2C - Entities Taxed as Pass-Through Corporations*				
Business Structure and Size	Total Number of Returns (in millions)	Average Time (hrs.)	Average Out-of-Pocket Cost	Average Total Monetized Burden
All Pass-through Corporations	6.2	60	\$4,800	\$7,700
Small	6.1	50	\$4,200	\$6,500
Large**	0.1	290	\$42,600	\$76,600
*Includes Forms 1120-REIT, 1120-RIC, 1120-S, and all attachments				

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

**A large business is defined as one having end-of-year assets greater than \$10 million. Total filer counts may not equal the total burden estimates table due to rounding.

Table 3 shows the average burden estimate for business entities by *total positive income*. Total positive income is defined as the sum of all positive income amounts reported on the return.

Table 3			
Business Entity Estimated Average Burden by Business Structure and Total Positive Income			
Fiscal Year 2026			
Table 3A – Entities Taxed as Partnerships*			
Total Positive Income	Average Time (Hours)	Average Out-of-Pocket Costs	Average Monetized Burden
1. < 100k	40	\$1,700	\$2,500
2. 100k to 1mil	50	\$4,900	\$7,600
3. 1mil to 10mil	90	\$14,500	\$24,500
4. 10mil to 100mil	330	\$55,100	\$94,700
5. > 100mil	1,550	\$239,000	\$422,600
*Includes Forms 1065, 1066, and all attachments			
Table 3B – Entities Taxed as Taxable Corporations*			
Total Positive Income	Average Time (Hours)	Average Out-of-Pocket Costs	Average Monetized Burden
1. < 100k	30	\$1,400	\$1,900
2. 100k to 1mil	50	\$4,700	\$6,700
3. 1mil to 10mil	90	\$14,200	\$24,400
4. 10mil to 100mil	380	\$55,600	\$100,900
5. > 100mil	3,240	\$295,700	\$678,700
*Includes Forms 1120, 1120-C, 1120-F, 1120-H, 1120-ND, 1120-SF, 1120-FSC, 1120-L, 1120-PC, 1120-POL and all attachments			
Table 3C – Entities Taxed as Pass-Through Corporations*			
Total Positive Income	Average Time (Hours)	Average Out-of-Pocket Costs	Average Monetized Burden
1. < 100k	50	\$1,700	\$2,400
2. 100k to 1mil	50	\$4,000	\$6,000
3. 1mil to 10mil	70	\$10,200	\$17,700
4. 10mil to 100mil	270	\$40,800	\$73,100
5. > 100mil	1,220	\$175,700	\$320,400
*Includes Forms 1120-REIT, 1120-RIC, 1120-S, and all attachments			

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

Note: Total filer counts may not equal the total burden estimates table due to rounding.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

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

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

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

Products	Aggregate Cost per Product (factor applied)		Printing and Distribution		Government Cost
Business Forms and Instructions	\$12,763,097	+	\$16,797	=	\$12,779,894
Totals	\$12,763,097	+	\$16,797	=	\$12,779,894
Table costs are based on 2024 actuals obtained from IRS Chief Financial Office and Media and Publications. *See supplementary document for cost per form and instructions.					

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

Estimated Filers	Processing Cost - Paper Returns		Processing Cost - Electronic Returns		Government Cost Estimate
14,000,000	\$9,655,592	+	\$2,601,760	=	\$13,571,960
Total					\$13,571,960
Table costs estimates are based on FY2024 IRS Cost Estimate References.					

The total government cost estimate for this collection is \$26,351,854.

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 1.1% increase in total monetized burden. This net increase is primarily driven by the composition of the underlying tax return data and revised legislative estimates based on filing data.

Refinements to the Business Taxpayer Burden Model shifted the allocation of total monetized burden from time burden (a reduction of \$4,964 million) to out-of-pocket costs (an increase of \$4,680 million) with a small overall reduction in total monetized burden of \$284 million (0.2%).

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. The Fiscal Year 2026 filer population is forecasted to increase by 100,000 returns. The increase in filer population combined with macroeconomic factors are estimated to increase total monetized burden by 2.8%. The total change to monetized burden includes a 1.1% increase in time burden and a 3.3% increase in out-of-pocket costs.

Altogether, these technical adjustments resulted in a net increase in total monetized burden of 3.7%. This includes increases in the filer population of 0.7% and out-of-pocket costs of 11.2%, and a decrease in time burden of 7.5%.

Table 4					
Business Entity 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**	0	(5,100,000)	\$605,000,000	\$797,000,000	\$1,402,000,000
Update to Burden Survey Data and Model	0	(74,000,000)	(4,964,000,000)	4,680,000,000	(284,000,000)
Projection to Fiscal Year 2026***	100,000	9,000,000	\$997,000,000	\$2,567,000,000	\$3,564,000,000
Total Technical Adjustments	100,000	(70,100,000)	(\$3,362,000,000)	\$8,044,000,000	\$4,682,000,000

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).

Total monetized burden is expected to increase by 0.1% as a result of businesses receiving Form 1099-DA. This includes a 0.1% increase to both time burden and out-of-pocket costs.

The overall impact of the One Big Beautiful Bill Act is a small decrease in total monetized burden of 0.6%. This consists of decreases in time burden of 1.0% and out-of-pocket costs of 0.6% and is driven by burden associated with Sections 70433 (Increase in Threshold for Requiring Information Reporting with Respect to Certain Payees), and 70503 (Termination of Qualified Commercial Clean Vehicles Credit).

Altogether, changes due to legislative adjustments are expected to decrease total monetized burden by 0.5%. This includes a 0.9% decrease in time burden and a 0.6% decrease in out-of-pocket costs.

Table 5					
Business Entity 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	1,000,000	\$26,000,000	\$51,000,000	\$77,000,000
Pub. L. 119-21 (One Big Beautiful Bill Act)	0	(9,000,000)	(\$241,000,000)	(\$493,000,000)	(\$734,000,000)
Total Legislative Adjustments	0	(8,000,000)	(\$215,000,000)	(\$442,000,000)	(\$657,000,000)

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.

Table 6						
Burden Estimates for U.S. Business 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	14,000,000	0	0	100,000	0	13,900,000
Time (Hours)	857,000,000	0	(8,000,000)	(70,100,000)	0	935,100,000
Monetized Time	\$52,575,000,000	\$0	(\$215,000,000)	(\$3,362,000,000)	\$0	\$56,152,000,000
Out-of-Pocket Costs	\$79,219,000,000	\$0	(\$442,000,000)	\$8,044,000,000	\$0	\$71,617,000,000
Total Monetized Burden*	\$131,794,000,000	\$0	(\$657,000,000)	\$4,682,000,000	\$0	\$127,769,000,000

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

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

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 Technical, Legislative and Agency Adjustment document 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

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

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

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

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT

There are no exceptions to the certification statement.

Appendix A: Forms

	Product	Title
1.	Form 1062	Deferral of Tax on Gain From the Sale or Exchange of Qualified Farmland Property to Qualified Farmers
2.	Form 1062 (Sch A)	Section 1062 Gain From the Sale or Exchange of Qualified Farmland Property to a Qualified Farmer
3.	Form 1065	U.S. Return of Partnership Income
4.	Form 1065 (SCH B-1)	Information for Partners Owning 50% or More of the Partnership
5.	Form 1065 (SCH B-2)	Election Out of the Centralized Partnership Audit Regime
6.	Form 1065 (SCH C)	Additional Information for Schedule M-3 Filers
7.	Form 1065 (SCH D)	Capital Gains and Losses
8.	Form 1065 (SCH K-1)	Partner's Share of Income, Deductions, Credits, etc.
9.	Form 1065 (SCH K-2)	Partner's Distributive Share Items-International
10.	Form 1065 (SCH K-3)	Partner's Share of Income, Deductions, Credits, etc.-International
11.	Form 1065 (SCH M-3)	Net Income (Loss) Reconciliation for Certain Partnerships
12.	Form 1065X	Amended Return or Administrative Adjustment Request (AAR)
13.	Form 1066	U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return
14.	Form 1066 (SCH Q)	Quarterly Notice to Residual Interest Holder of REMIC Taxable Income or Net Loss Allocation
15.	Form 1118	Foreign Tax Credit-Corporations
16.	Form 1118 (SCH I)	Reduction of Foreign Oil and Gas Taxes
17.	Form 1118 (SCH J)	Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances, and Overall Foreign and Domestic Loss Account Balances
18.	Form 1118 (SCH K)	Foreign Tax Carryover Reconciliation Schedule
19.	Form 1118 (SCH L)	Foreign Tax Redeterminations
20.	Form 1120	U.S. Corporation Income Tax Return
21.	Form 1120 (SCH B)	Additional Information for Schedule M-3 Filers
22.	Form 1120 (SCH D)	Capital Gains and Losses
23.	Form 1120 (SCH G)	Information on Certain Persons Owning the Corporation's Voting Stock
24.	Form 1120 (SCH H)	Section 280H Limitations for a Personal Service Corporation (PSC)

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

	Product	Title
51.	Form 1120-PC (SCH M-3)	Net Income (Loss) Reconciliation for U.S. Property and Casualty Insurance Companies With Total Assets of \$10 Million or More
52.	Form 1120-POL	U.S. Income Tax Return for Certain Political Organizations
53.	Form 1120-REIT	U.S. Income Tax Return for Real Estate Investment Trusts
54.	Form 1120-RIC	U.S. Income Tax Return for Regulated Investment Companies
55.	Form 1120-S	U.S. Income Tax Return for an S Corporation
56.	Form 1120-S (SCH B-1)	Information on Certain Shareholders of an S Corporation
57.	Form 1120-S (SCH D)	Capital Gains and Losses and Built-In Gains
58.	Form 1120-S (SCH K-1)	Shareholder's Share of Income, Deductions, Credits, etc.
59.	Form 1120-S (SCH K-2)	Shareholder's Pro Rata Share Items-International
60.	Form 1120-S (SCH K-3)	Shareholder's Share of Income, deductions, Credits, etc. – International
61.	Form 1120-S (SCH M-3)	Net Income (Loss) Reconciliation for S Corporations With Total Assets of \$10 Million or More
62.	Form 1120-SF	U.S. Income Tax Return for Settlement Funds (Under Section 468B)
63.	Form 1120-X	Amended U.S. Corporation Income Tax Return
64.	Form 1122	Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return
65.	Form 1125-A	Cost of Goods Sold
66.	Form 1125-E	Compensation of Officers
67.	Form 1127	Application for Extension of Time for Payment of Tax Due to Undue Hardship
68.	Form 1128	Application to Adopt, Change, or Retain a Tax Year
69.	Form 1138	Extension of Time For Payment of Taxes By a Corporation Expecting a Net Operating Loss Carryback
70.	Form 1139	Corporation Application for Tentative Refund
71.	Form 2220	Underpayment of Estimated Tax By Corporations
72.	Form 2438	Undistributed Capital Gains Tax Return
73.	Form 2439	Notice to Shareholder of Undistributed Long-Term Capital Gains
74.	Form 2553	Election by a Small Business Corporation
75.	Form 2848	Power of Attorney and Declaration of Representative
76.	Form 3115	Application for Change in Accounting Method

	Product	Title
77.	Form 3468	Investment Credit
78.	Form 3520	Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts
79.	Form 3520-A	Annual Return of Foreign Trust With a U.S. Owner
80.	Form 3800	General Business Credit
81.	Form 3800 Sch A	Transfer Election Statement
82.	Form 4136	Credit for Federal Tax Paid on Fuels
83.	Form 4136 Sch A	Business Activity Report for Credit for Federal Tax Paid on Fuels
84.	Form 4255	Recapture of Investment Credit
85.	Form 4466	Corporation Application for Quick Refund of Overpayment of Estimated Tax
86.	Form 4562	Depreciation and Amortization (Including Information on Listed Property)
87.	Form 461	Limitation on Business Losses
88.	Form 4626	Alternative Minimum Tax—Corporations
89.	Form 4684	Casualties and Thefts
90.	Form 4797	Sales of Business Property
91.	Form 4810	Request for Prompt Assessment Under Internal Revenue Code Section 6501(d)
92.	Form 4876-A	Election to Be Treated as an Interest Charge DISC
93.	Form 5452	Corporate Report of Nondividend Distributions
94.	Form 5471	Information Return of U.S. Persons With Respect To Certain Foreign Corporations
95.	Form 5471 (SCH E)	Income, War Profits, and Excess Profits Taxes Paid or Accrued
96.	Form 5471 (SCH G-1)	Cost Sharing Arrangement
97.	Form 5471 (SCH H)	Current Earnings and Profits
98.	Form 5471 (SCH I-1)	Information for Global Intangible Low-Taxed Income
99.	Form 5471 (SCH J)	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation
100.	Form 5471 (SCH M)	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons
101.	Form 5471 (SCH O)	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock
102.	Form 5471 (SCH P)	Previously Taxed Earnings and Profits of U.S. Shareholder of

	Product	Title
		Certain Foreign Corporations
103.	Form 5471 (SCH Q)	CFC Income by CFC Income Groups
104.	Form 5471 (SCH R)	Distributions From a Foreign Corporation
105.	Form 5472	Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business
106.	Form 56	Notice Concerning Fiduciary Relationship
107.	Form 56-F	Notice Concerning Fiduciary Relationship of Financial Institution
108.	Form 5713	International Boycott Report
109.	Form 5713 (SCH A)	International Boycott Factor (Section 999(c)(1))
110.	Form 5713 (SCH B)	Specifically, Attributable Taxes and Income (Section 999(c)(2))
111.	Form 5713 (SCH C)	Tax Effect of the International Boycott Provisions
112.	Form 5735	American Samoa Economic Development Credit
113.	Form 5735 Schedule P	Allocation of Income and Expenses Under Section 936(h)(5)
114.	Form 5884	Work Opportunity Credit
115.	Form 5884-A	Credits for Affected Midwestern Disaster Area Employers (for Employers Affected by Hurricane Harvey, Irma, or Maria or Certain California Wildfires)
116.	Form 6198	At-Risk Limitations
117.	Form 6478	Biofuel Producer Credit
118.	Form 6627	Environmental Taxes
119.	Form 6765	Credit for Increasing Research Activities
120.	Form 6781	Gains and Losses From Section 1256 Contracts and Straddles
121.	Form 7004	Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns
122.	Form 7205	Energy Efficient Commercial Buildings Deduction
123.	Form 7207	Advanced Manufacturing Production Credit
124.	Form 7210	Clean Hydrogen Production Credit
125.	Form 7211	Clean Electricity Production Credit
126.	Form 7213	Nuclear Power Production Credit
127.	Form 7218	Clean Fuel Production Credit
128.	Form 7220	Prevailing Wage and Apprenticeship (PWA) Verification and Corrections

	Product	Title
129.	Form 8023	Elections Under Section 338 for Corporations Making Qualified Stock Purchases
130.	Form 8082	Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)
131.	Form 8275	Disclosure Statement
132.	Form 8275-R	Regulation Disclosure Statement
133.	Form 8283	Noncash Charitable Contribution
134.	Form 8302*	Electronic Deposit of Tax Refund of \$1 Million or More
135.	Form 8308	Report of a Sale or Exchange of Certain Partnership Interests
136.	Form 8453-CORP	E-file Declaration for Corporations
137.	Form 8453-PE	U.S. Partnership Declaration for an IRS e-file Return
138.	Form 8453-TR	E-file Declaration or Authorization for Form 1045/1139
139.	Form 851	Affiliations Schedule
140.	Form 8586	Low-Income Housing Credit
141.	Form 8594	Asset Acquisition Statement Under Section 1060
142.	Form 8609	Low-Income Housing Credit Allocation and Certification
143.	Form 8609-A	Annual Statement for Low-Income Housing Credit
144.	Form 8611	Recapture of Low-Income Housing Credit
145.	Form 8621	Information Return By Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund
146.	Form 8621-A	Return by a Shareholder Making Certain Late Elections to End Treatment as a Passive Foreign Investment Company
147.	Form 8655	Reporting Agent Authorization
148.	Form 8697	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts
149.	Form 8703	Annual Certification of a Residential Rental Project
150.	Form 8716	Election To Have a Tax Year Other Than a Required Tax Year
151.	Form 8752	Required Payment or Refund Under Section 7519
152.	Form 8804	Annual Return for Partnership Withholding Tax (Section 1446)
153.	Form 8804 (SCH A)	Penalty for Underpayment of Estimated Section 1446 Tax for Partnerships
154.	Form 8804-C	Certificate of Partner-Level Items to Reduce Section 1446 Withholding
155.	Form 8804-W	Installment Payments of Section 1446 Tax for Partnerships

	Product	Title
156.	Form 8805	Foreign Partner's Information Statement of Section 1446 Withholding tax
157.	Form 8806	Information Return for Acquisition of Control or Substantial Change in Capital Structure
158.	Form 8810	Corporate Passive Activity Loss and Credit Limitations
159.	Form 8813	Partnership Withholding Tax Payment Voucher (Section 1446)
160.	Form 8819	Dollar Election Under Section 985
161.	Form 8820	Orphan Drug Credit
162.	Form 8824	Like-Kind Exchanges
163.	Form 8825	Rental Real Estate Income and Expenses of a Partnership or an S Corporation
164.	Form 8825 (Sch A)	Rental Real Estate Other Deductions
165.	Form 8826	Disabled Access Credit
166.	Form 8827	Credit for Prior Year Minimum Tax-Corporations
167.	Form 8830	Enhanced Oil Recovery Credit
168.	Form 8832	Entity Classification Election
169.	Form 8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)
170.	Form 8834	Qualified Electric Vehicle Credit
171.	Form 8835	Renewable Electricity, Refined Coal, and Indian Coal Production Credit
172.	Form 8838	Consent to Extend the Time To Assess Tax Under Section 367-Gain Recognition Agreement
173.	Form 8838-P	Consent To Extend the Time To Assess Tax Pursuant to the Gain Deferral Method (Section 721 (c))
174.	Form 8842	Election to Use Different Annualization Periods for Corporate Estimated Tax
175.	Form 8844	Empowerment Zone Employment Credit
176.	Form 8845	Indian Employment Credit
177.	Form 8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips
178.	Form 8848	Consent to Extend the Time to Assess the Branch Profits Tax Under Regulations Sections 1.884-2(a) and (c)
179.	Form 8858	Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs)
180.	Form 8858 (SCH M)	Transactions Between Foreign Disregarded Entity (FDE) or Foreign Branch (FB) and the Filer or Other Related Entities

	Product	Title
181.	Form 8864	Biodiesel and Renewable Diesel Fuels Credit
182.	Form 8865	Return of U.S. Persons With Respect to Certain Foreign Partnerships
183.	Form 8865 (SCH G)	Statement of Application for the Gain Deferral Method Under Section 721€
184.	Form 8865 (SCH H)	Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721 €
185.	Form 8865 (SCH K-1)	Partner's Share of Income, Deductions, Credits, etc.
186.	Form 8865 (SCH K-2)	Partner's Distributive Share Items-International
187.	Form 8865 (SCH K-3)	Partner's Share of Income, Deductions, Credits, etc.- International
188.	Form 8865 (SCH O)	Transfer of Property to a Foreign Partnership
189.	Form 8865 (SCH P)	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership
190.	Form 8866	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method
191.	Form 8869	Qualified Subchapter S Subsidiary Election
192.	Form 8873	Extraterritorial Income Exclusion
193.	Form 8874	New Markets Credit
194.	Form 8875	Taxable REIT Subsidiary Election
195.	Form 8878-A	IRS e-file Electronic Funds Withdrawal Authorization for Form 7004
196.	Form 8979	Partnership Representative Designation or Resignation
197.	Form 8879-CORP	E-file Authorization for Corporations
198.	Form 8879-PE	IRS e-file Signature Authorization for Form 1065
199.	Form 8881	Credit for Small Employer Pension Plan Startup Costs
200.	Form 8882	Credit for Employer-Provided Childcare Facilities and Services
201.	Form 8883	Asset Allocation Statement Under Section 338
202.	Form 8886	Reportable Transaction Disclosure Statement
203.	Form 8896	Low Sulfur Diesel Fuel Production Credit
204.	Form 8900	Qualified Railroad Track Maintenance Credit
205.	Form 8902	Alternative Tax on Qualified Shipping Activities
206.	Form 8903	Domestic Production Activities Deduction
207.	Form 8906	Distilled Spirits Credit

	Product	Title
208.	Form 8908	Energy Efficient Home Credit
209.	Form 8910	Alternative Motor Vehicle Credit
210.	Form 8911	Alternative Fuel Vehicle Refueling Property Credit
211.	Form 8911 Schedule A	Alternative Fuel Vehicle Refueling Property
212.	Form 8912	Credit to Holders of Tax Credit Bonds
213.	Form 8916	Reconciliation of Schedule M-3 Taxable Income with Tax Return Taxable Income for Mixed Groups
214.	Form 8916-A	Supplemental Attachment to Schedule M-3
215.	Form 8923	Mining Rescue Team Training Credit
216.	Form 8925	Report of Employer-Owned Life Insurance Contracts
217.	Form 8927	Determination Under Section 860(e)(4) by a Qualified Investment Entity
218.	Form 8932	Credit for Employer Differential Wage Payments
219.	Form 8933	Carbon Oxide Sequestration Credit
220.	Form 8933 Schedule A	Disposal or Enhanced Oil Recovery Owner Certification
221.	Form 8933 Schedule B	Disposal Operator Certification
222.	Form 8933 Schedule C	Enhanced Oil Recovery Operator Certification
223.	Form 8933 Schedule D	Recapture Certification
224.	Form 8933 Schedule E	Election Certification
225.	Form 8933 Schedule F	Utilization Certification
226.	Form 8936	Clean Vehicle Credits
227.	Form 8936 Sch A	Clean Vehicle Credit Amount
228.	Form 8937	Report of Organizational Actions Affecting Basis of Securities
229.	Form 8938	Statement of Foreign Financial Assets
230.	Form 8941	Credit for Small Employer Health Insurance Premiums
231.	Form 8947	Report of Branded Prescription Drug Information
232.	Form 8949	Sales and Other Dispositions of Capital Assets
233.	Form 8964-ELE	Section 987 Elections
234.	Form 8964-TRA	Section 987 Transition Information
235.	Form 8978	Partner's Additional Reporting Year Tax

	Product	Title
236.	Form 8978- Sch-A	Partner's Additional Reporting Year Tax (Schedule of Adjustments)
237.	Form 8979	Partnership Representative Revocation/Resignation and Designation
238.	Form 8990	Limitation on Business Interest Expense IRC 163(j)
239.	Form 8991	Tax on Base Erosion Payments of Taxpayers with Substantial Gross Receipts
240.	Form 8992	U.S Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI).
241.	Form 8992 Sch-A	Schedule A, Global Intangible Low-taxed Income (GILTI)
242.	Form 8992-Sch-B	Calculation of Global Intangible Low-Taxed Income (GILTI) for Members of a U. S. Consolidated Group Who Are U. S. Shareholders of a CFC
243.	Form 8993	Section 250 Deduction for Foreign-Derived Intangible Income (FDII)and Global Intangible Low-Taxed Income (GILTI).
244.	Form 8994	Employer Credit for Paid Family and Medical Leave
245.	Form 8995	Qualified Business Income Deduction Simplified Computation
246.	Form 8995-A	Qualified Business Income Deduction
247.	Form 8995-A (SCH A)	Specified Service Trades or Businesses
248.	Form 8995-A (SCH B)	Aggregation of Business Operations
249.	Form 8995-A (SCH C)	Loss Netting And Carryforward
250.	Form 8995-A (SCH D)	Special Rules for Patrons Of Agricultural Or Horticultural Cooperatives
251.	Form 8996	Qualified Opportunity Fund
252.	Form 8997	Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments
253.	Form 926	Return by a U.S. Transferor of Property to a Foreign Corporation
254.	Form 965-B	Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts
255.	Form 965-C	Transfer Agreement Under Section 965(h)(3)
256.	Form 965-D	Transfer Agreement Under 965(i)(2)
257.	Form 965-E	Consent Agreement Under 965(i)(4)(D)
258.	Form 966	Corporate Dissolution or Liquidation
259.	Form 970	Application to Use LIFO Inventory Method
260.	Form 972	Consent of Shareholder to Include Specific Amount in Gross Income

	Product	Title
261.	Form 973	Corporation Claim for Deduction for Consent Dividends
262.	Form 976	Claim for Deficiency Dividends Deductions by a Personal Holding Company, Regulated Investment Company, or Real Estate Investment Trust
263.	Form 982	Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)
264.	Form SS-4	Application for Employer Identification Number
265.	Form T (TIMBER)	Forest Activities Schedule
266.	Form W-8BEN	Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding (Individuals)
267.	Form W-8BEN(E)	Certificate of Entities Status of Beneficial Owner for United States Tax Withholding (Entities)
268.	Form W-8ECI	Certificate of Foreign Person's Claim That Income is Effectively Connected With the Conduct of a Trade or Business in the United States
269.	Form W-8IMY	Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting

Appendix B: Regulatory Guidance

Treasury Regulations

1.45-12	1.585-8	1.6081-1, 2, 3, 4, 6 and 7
1.45V-2	1.752-7	1.6107-1
1.45V-4	1.851-2	1.6418-5
1.45V-5	1.856-2	20.6018-4
1.45Y-5	1.1221-2	26.2662-1
1.48-14 and 15	1.1503(d)-1	48.4061(a)-1
1.48E-5	1.1662-6	48.4121-1
1.382-4, 9 and 11	1.6001-1	48.6416(a)-3
1.446-4	1.6011-1	51.6302-1
1.468A-3, 4, 7 and 8	1.6012-2	54.9812-1
1.475(a)-1	1.6012-6	301.6011-3 and 5
1.475(b)-2	1.6031-1	301.7701-2 and 3
1.475(c)-1	1.6031(a)-1	301.9001-2 and 3
1.528-8	1.6033-1	

Treasury Decisions (TD), Revenue Procedures (Rev Proc), IRS Notices, and IRS Announcements

	Product	Title
1.	TD 7912	Consolidated returns by life-nonlife groups
2.	TD 8022	Method of accounting for the redemption cost of qualified discount coupons
3.	TD 8071	Bad Debts
4.	TD 8138	Adjustment for the book income for corporations
5.	TD 8149	Limitation on Net Operating Loss Carryforwards and Certain Built-In Losses Following Ownership Change
6.	TD 8307	Corporate AMT Book Income Adjustments and Corporate Estimated Tax Payments
7.	TD 8513	Bad Debt Reserves of Banks (1.585-8)
8.	TD 8352	Regulations on Use of Prechange Corporate Attributes
9.	TD 8531	Limitations on Corporate Net Operating Loss Carryforwards (1.382-4, 1.382-9, 1.382-11)
10.	TD 8554	Accounting for business hedging transactions
11.	TD 8700	Mark to Market for Dealers in Securities
12.	TD 8742	Requirements Respecting the Adoption or Change of Accounting Method; Extensions of Time to Make Elections

Treasury Decisions (TD), Revenue Procedures (Rev Proc), IRS Notices, and IRS Announcements		
	Product	Title
13.	TD 8865	Amortization of Intangible Property (1.197-2(h))
14.	TD 8940	Purchase Price Allocations in Deemed Actual Asset Acquisitions
15.	TD 9207	Assumption of Partner Liabilities (1.752-7)
16.	TD 9328	Safe Harbor for Valuation Under Section 475
17.	TD 9329	Guidance Necessary To Facilitate Business Electronic Filing and Burden Reduction (1.302-2, 1.302-4, 1.331-1, 1.332-6, 1.338-10, 1.351-3, 1.355-5, 1.368-3, 1.381(b)-1, 1.382-8, 1.382-11, 1.1081-11, 1.1221-2, 1.1502-13, 1.1502-31, 1.1502-32, 1.1502-33, 1.1502-95, 1.1563-3 and 1.6012-2).
18.	TD 9728	Determination of Distributive Share When Partner's Interest Changes
19.	TD 9796	Treatment of Certain Domestic Entities Disregarded as Separate From Their Owners as Corporations for Purposes of Section 6038A
20.	TD 9843	Allocation of Costs Under the Simplified Methods
21.	TD 9846	Regulations Regarding the Transition Tax Under Section 965 and Related Provisions
22.	TD 9847	Qualified Business Income Deduction
23.	TD 9865	Limitation on Deduction for Dividends Received From Certain Foreign Corporations and Amounts Eligible for Section 954 Look-Through Exception
24.	TD 9866	Guidance Related to Section 951A (Global Intangible Low-Taxed Income) and Certain Guidance Related to Foreign Tax Credits
25.	TD 9867	Health Reimbursement Arrangements and Other Account-Based Group Health Plans
26.	TD 9874	Additional First Year Depreciation under Section 168k
27.	TD 9882	Foreign Tax Credit
28.	TD 9885	Final Regulations on Base Erosion and Anti-Abuse Tax
29.	TD 8985	Hedging Transactions
30.	TD 9889	Investing in Qualified Opportunity Funds
31.	TD 9891	Transfers of Certain Property by U.S. Persons to Partnerships With Related Foreign Partners
32.	TD 9896	Qualified Business Income Deduction
33.	TD 9900	Carryback of Consolidated Net Operating Losses
34.	TD 9901	Deduction for Foreign-Derived Intangible Income and Global Intangible Low-Taxed Income
35.	TD 9902	Guidance Under Sections 951A and 954 Regarding Income Subject

Treasury Decisions (TD), Revenue Procedures (Rev Proc), IRS Notices, and IRS Announcements		
	Product	Title
		to a High Rate of Foreign Tax
36.	TD 9905	Limitation on Deduction for Business Interest Expense
37.	TD 9909	Limitation on Deduction for Dividends Received From Certain Foreign Corporations and Amounts Eligible for Section 954 Look-Through Exception
38.	TD 9910	Base Erosion and Anti-Abuse Tax
39.	TD 9911	Computation and Reporting of Reserves for Life Insurance Companies
40.	TD 9916	Additional First Year Depreciation Deduction
41.	TD 9921	Source of Income From Certain Sales of Personal Property
42.	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
43.	TD 9926	Withholding of Tax and Information Reporting With Respect to Interests in Partnerships Engaged in a U.S. Trade or Business
44.	TD 9934	Coordination of Extraordinary Disposition and Disqualified Basis Rules
45.	TD 9936	Guidance on Passive Foreign Investment Companies
46.	TD 9941	Taxable Year of Income Inclusion Under an Accrual Method of Accounting and Advance Payments for Goods, Services, and Other Items
47.	TD 9942	Small Business Taxpayer Exceptions Under Sections 263A, 448, 460 and 471
48.	TD 9943	Additional Guidance Regarding Limitation on Deduction for Business Interest Expense
49.	TD 9944	Credit for Carbon Oxide Sequestration
50.	TD 9945	Guidance under Section 1061
51.	TD 9947	Section 199A Rules for Cooperatives and Their Patrons
52.	TD 9959	Guidance Related to the Foreign Tax Credit
53.	TD 9963	Guidance Related to the Foreign Tax Credit; Clarification of Foreign-Derived Intangible Income
54.	TD 9971	Exception for Interests Held by Foreign Pension Funds
55.	TD 9975	Pre-Filing Registration Requirements for Certain Tax Credit Elections
56.	TD 9977	Carryback of Consolidated Net Operating Losses

Treasury Decisions (TD), Revenue Procedures (Rev Proc), IRS Notices, and IRS Announcements		
	Product	Title
57.	TD 9979	Additional Guidance on Low-Income Communities Bonus Credit Program
58.	TD 9988	Elective Payment of Applicable Credits
59.	TD 9989	Elective Payment of Advanced Manufacturing Investment Credit
60.	TD 9993	Transfer of Certain Credits
61.	TD 9995	Clean Vehicle Credits Under Sections 25E and 30D; Transfer of Credits; Critical Minerals and Battery Components; Foreign Entities of Concern
62.	TD 9998	Increased Amounts of Credit or Deduction for Satisfying Certain Prevailing Wage and Registered Apprenticeship Requirements
63.	TD 9999	Statutory Disallowance of Deductions for Certain Qualified Conservation Contributions Made by Partnerships and S Corporations
64.	TD 10004	Guidance Under Section 367(b) Related to Certain Triangular Reorganizations and Inbound Nonrecognition Transactions
65.	TD 10009	Advanced Manufacturing Investment Credit Rules Under Sections 48D and 50
66.	TD 10010	Advanced Manufacturing Production Credit
67.	TD 10012	Election To Exclude Certain Unincorporated Organizations Owned by Applicable Entities From Application of the Rules on Partners and Partnerships
68.	TD 10015	Definition of Energy Property and Rules Applicable to the Energy Credit
69.	TD 10016	Taxable Income or Loss and Currency Gain or Loss with Respect to a Qualified Business Unit
70.	TD 10022	Classification of Digital Content Transactions and Cloud Transactions
71.	TD 10023	Credit for Production of Clean Hydrogen and Energy Credit
72.	TD 10024	Section 45Y Clean Electricity Production Credit and Section 48E Clean Electricity Investment Credit
73.	TD 10025	Guidance on Clean Electricity Low-Income Communities Bonus Credit Amount Program
74.	TD 10026	Rules Regarding Certain Disregarded Payments and Dual Consolidated Losses
75.	Rev Proc 2009-19	26 CFR 601.105: Examination of returns and claims for refund, credit or abatement; determination of correct tax liability
76.	Rev Proc 2009-20	26 CFR 601.105 Examination of returns and claims for refund, credit or abatement; determination of correct tax liability
77.	Rev Proc 2009-26	26 CFR 601.105: Examination of returns and claims for refund, credit or abatement; determination of correct tax liability.

Treasury Decisions (TD), Revenue Procedures (Rev Proc), IRS Notices, and IRS Announcements		
	Product	Title
78.	Rev Proc 2009-52	26 CFR 601.105: Examination of returns and claims for refund, credit or abatement; determination of correct tax liability.
79.	Rev Proc 2011-42	26 CFR 601.105: Examination of returns and claims for refund, credit or abatement; determination of correct tax liability.
80.	Rev Proc 2019-38	Safe harbor under which a rental real estate enterprise will be treated as a trade or business for purposes of section 199A of the Internal Revenue Code (Code) and §§ 1.199A-1 through 1.199A-6 of the Income Tax Regulations (26 CFR Part I).
81.	Rev Proc 2020-13	26 CFR 601.601: Rules and regulations. (Also Part 1, §§ 168, 263A, 446, 448; 1.168(i)-4, 1.168(k)-1, 1.168(k)-2, 1.263A-1, 1.263A-4, 1.446-1, 1.448-1T.)
82.	Rev Proc 2020-51	Safe harbor allowing a taxpayer to claim a deduction in the taxpayer's taxable year beginning or ending in 2020 (2020 taxable year) for certain otherwise deductible eligible expenses
83.	Rev Proc 2021-34	26 CFR 601.204: Changes in accounting periods and in methods of accounting. (Also: Part I, Sections 446, 451, 1275; 1.451-1, 1.451-3, 1.451-8, 1.1275-2.)
84.	Rev Proc 2021-48	26 CFR 601.105: Examination of returns and claims for refund, credit or abatement; determination of correct tax liability. (Also Part I, § 61.)
85.	Rev Proc 2021-9	26 CFR 601.601. Rules and regulations. (Also Part I, §163(j).)
86.	Rev Proc 2022-14	26 CFR 601.204: Changes in accounting periods and in methods of accounting. (Also Part I, §§ 56, 61, 77, 118, 162, 163, 166, 167, 168, 171, 174, 179D, 194, 195, 197, 248, 263, 263A, 267, 280F, 404, 446, 447, 448, 451, 454, 455, 460, 461, 467, 471, 472, 475, 481, 585, 709, 807, 816, 832, 833, 846, 860A-860G, 861, 904, 953, 985, 1272, 1273, 1278, 1281, 1363, 1400I, 1400L, 1400N; 1.61-1, 1.61-4, 1.61-8, 1.77-1, 1.77-2, 1.118-2, 1.162-1, 1.162-3, 1.162-4, 1.162-11, 1.162-12, 1.166-1, 1.166-2, 1.166-4, 1.167(a)-2, 1.167(a)-3(b), 1.167(a)-4, 1.167(a)-7, 1.167(a)-8, 1.167(a)-11, 1.167(a)-14, 1.167(e)-1, 1.168(d)-1, 1.168(i)-1, 1.168(i)-4, 1.168(i)-6, 1.168(i)-7, 1.168(i)-8, 1.168(k)-1, 1.168(k)-2, 1.171-4, 1.174-1, 1.174-3, 1.174-4, 1.179-5, 1.194-1, 1.195-1, 1.197-2, 1.248-1, 1.263(a)-1, 1.263(a)-2, 1.263(a)-3, 1.263(a)-4, 1.263(a)-5, 1.263A-1, 1.263A-2, 1.263A-3, 1.263A-4, 1.263A-7, 1.267(a)-1, 1.280F-6, 1.404(b)-1T, 1.446-1, 1.446-1T, 1.446-2, 1.446-5, 1.446-6, 1.446-7, 1.448-1, 1.448-2, 1.451-1, 1.451-3, 1.451-8, 1.454-1, 1.455-6, 1.460-3, 1.460-4, 1.461-1, 1.461-4, 1.461-5, 1.467-1, 1.471-1, 1.471-2, 1.471-3, 1.471-4, 1.471-5, 1.471-8, 1.472-1, 1.472-2, 1.472-6, 1.472-8, 1.481-1, 1.481-4, 1.709-1, 1.709-2, 1.832-4, 1.832-5, 1.860A-6, 1.861-18, 1.985-5, 1.985-8, 1.1016-3, 1.1245-3, 1.1272-1, 1.1273-1, 1.1273-2, 1.1275-2, 1.1363-2, 1.1374-4, 1.1400L(b)-1, 1.1502-68.)

Treasury Decisions (TD), Revenue Procedures (Rev Proc), IRS Notices, and IRS Announcements		
	Product	Title
87.	Rev Proc 2022-9	26 CFR 601.204: Changes in accounting periods and methods of accounting. (Also Part 1, §§ 263A, 446, 447, 448, 460, 471, 1.263A-1, 1.446-1, 1.448-1T, 1.460-1, 1.471-1, 1.481-1.)
88.	Rev Proc 2023-11	26 CFR 601.204: Changes in accounting periods and in methods of accounting. (Also, Part 1, §§ 174, 446, 1.446-1.)
89.	Rev Proc 2023-15	26 CFR 1.263(a)-3: Amounts paid to improve tangible property. (Also Part I, §§ 162, 165, 167, 168, 263(a), 263A, and 446; 1.165-7(a)(2), 1.167(a)-11, 1.168(i)-1, 1.446-1.)
90.	Rev Proc 2023-24	26 CFR 601.204: Changes in accounting periods and in methods of accounting. (Also Part I, §§ 56, 61, 77, 118, 162, 163, 166, 167, 168, 171, 174, 179D, 181, 194, 195, 197, 248, 263, 263A, 267, 280F, 404, 446, 447, 448, 451, 454, 455, 460, 461, 467, 471, 472, 475, 481, 585, 709, 807, 816, 832, 833, 846, 860A-860G, 861, 904, 953, 985, 1272, 1273, 1278, 1281, 1363, 1400I, 1400L, 1400N; 1.61-1, 1.61-4, 1.61-8, 1.77-1, 1.77-2, 1.118-2, 1.162-1, 1.162-3, 1.162-4, 1.162-11, 1.162-12, 1.166-1, 1.166-2, 1.166-4, 1.167(a)-2, 1.167(a)-3(b), 1.167(a)-4, 1.167(a)-7, 1.167(a)-8, 1.167(a)-11, 1.167(a)-14, 1.167(e)-1, 1.168(d)-1, 1.168(i)-1, 1.168(i)-4, 1.168(i)-6, 1.168(i)-7, 1.168(i)-8, 1.168(k)-1, 1.168(k)-2, 1.171-4, 1.174-1, 1.174-3, 1.174-4, 1.179-5, 1.181-2, 1.194-1, 1.195-1, 1.197-2, 1.248-1, 1.263(a)-1, 1.263(a)-2, 1.263(a)-3, 1.263(a)-4, 1.263(a)-5, 1.263A-1, 1.263A-2, 1.263A-3, 1.263A-4, 1.263A-7, 1.267(a)-1, 1.280F-6, 1.404(b)-1T, 1.446-1, 1.446-1T, 1.446-2, 1.446-5, 1.446-6, 1.446-7, 1.448-1, 1.448-2, 1.451-1, 1.451-3, 1.451-8, 1.454-1, 1.455-6, 1.460-1, 1.460-3, 1.460-4, 1.461-1, 1.461-4, 1.461-5, 1.467-1, 1.471-1, 1.471-2, 1.471-3, 1.471-4, 1.471-5, 1.471-8, 1.472-1, 1.472-2, 1.472-6, 1.472-8, 1.481-1, 1.481-4, 1.709-1, 1.709-2, 1.832-4, 1.832-5, 1.860A-6, 1.861-18, 1.985-5, 1.985-8, 1.1016-3, 1.1245-3, 1.1272-1, 1.1273-1, 1.1273-2, 1.1275-2, 1.1363-2, 1.1374-4, 1.1400L(b)-1, 1.1502-68.)
91.	Rev Proc 2023-8	26 CFR 601.204: Changes in accounting periods and in methods of accounting. (Also, Part 1, §§ 174, 446, 1.446-1.)
92.	Rev Proc 2023-9	26 CFR 601.204: Changes in accounting periods and in methods of accounting. (Also: Part I, Sections 446, 460, 461, 481, 1011, 1012, 1016; 1.446-1, 1.460-1, 1.460-3, 1.460-4, 1.460-5, 1.461-1, and 1.461-4.)

Treasury Decisions (TD), Revenue Procedures (Rev Proc), IRS Notices, and IRS Announcements		
	Product	Title
93.	Rev Proc 2024-23	26 CFR 601.204: Changes in accounting periods and in methods of accounting. (Also Part I, §§ 56, 61, 77, 118, 162, 163, 166, 167, 168, 171, 174, 179D, 181, 194, 195, 197, 248, 263, 263A, 267, 280F, 404, 446, 447, 448, 451, 454, 455, 460, 461, 467, 471, 472, 475, 481, 585, 709, 807, 816, 832, 833, 846, 860A-860G, 861, 904, 953, 985, 1272, 1273, 1278, 1281, 1363, 1400I, 1400L, 1400N; 1.61-1, 1.61-4, 1.61-8, 1.77-1, 1.77-2, 1.118-2, 1.162-1, 1.162-3, 1.162-4, 1.162-11, 1.162-12, 1.166-1, 1.166-2, 1.166-4, 1.167(a)-2, 1.167(a)-3(b), 1.167(a)-4, 1.167(a)-7, 1.167(a)-8, 1.167(a)-11, 1.167(a)-14, 1.167(e)-1, 1.168(d)-1, 1.168(i)-1, 1.168(i)-4, 1.168(i)-6, 1.168(i)-7, 1.168(i)-8, 1.168(k)-1, 1.168(k)-2, 1.171-4, 1.174-1, 1.174-3, 1.174-4, 1.179-5, 1.181-2, 1.194-1, 1.195-1, 1.197-2, 1.248-1, 1.263(a)-1, 1.263(a)-2, 1.263(a)-3, 1.263(a)-4, 1.263(a)-5, 1.263A-1, 1.263A-2, 1.263A-3, 1.263A-4, 1.263A-7, 1.267(a)-1, 1.280F-6, 1.404(b)-1T, 1.446-1, 1.446-1T, 1.446-2, 1.446-5, 1.446-6, 1.446-7, 1.448-1, 1.448-2, 1.451-1, 1.451-3, 1.451-8, 1.454-1, 1.455-6, 1.460-1, 1.460-3, 1.460-4, 1.461-1, 1.461-4, 1.461-5, 1.467-1, 1.471-1, 1.471-2, 1.471-3, 1.471-4, 1.471-5, 1.471-8, 1.472-1, 1.472-2, 1.472-6, 1.472-8, 1.481-1, 1.481-4, 1.709-1, 1.709-2, 1.832-4, 1.832-5, 1.860A-6, 1.861-18, 1.985-5, 1.985-8, 1.1016-3, 1.1245-3, 1.1272-1, 1.1273-1, 1.1273-2, 1.1275-2, 1.1363-2, 1.1374-4, 1.1400L(b)-1, 1.1502-68.)
94.	Rev Proc 2024-3	26 CFR 601.201: Rulings and determination letters.
95.	Rev Proc 2024-34	26 CFR 601.204: Changes in accounting periods and in methods of accounting. (Also, Part 1, §§ 174, 446; 1.446-1.)
96.	Rev Proc 2024-9	26 CFR 601.204: Changes in accounting periods and in methods of accounting. (Also, Part 1, §§ 174, 446, 460, 1.446-1.)
97.	Rev Proc 2025-23	26 CFR 601.204: Changes in accounting periods and in methods of accounting.
98.	Rev Proc 2026-1	26 CFR § 601.201: Rulings and determination letters.
99.	IRS Notice 88-67	Application of the Rule of Section 382(1)(3)(A)(iv) to Convertible Stock
100.	IRS Notice 2016-10	Guidance Relating to Refunds of Foreign Tax for Which an Election Was Made Under Section 853
101.	IRS Notice 2019-46	Domestic Partnerships and S Corporations Filing Under Proposed GILTI Regulations
102.	IRS Notice 2020-69	S Corporation Guidance under Section 958 (Rules for Determining Stock Ownership) and Guidance Regarding the Treatment of Qualified Improvement Property under the Alternative Depreciation System for Purposes of the QBAI Rules for FDII and GILTI
103.	IRS Notice 2020-59	Safe harbor for a trade or business that manages or operates a qualified residential living facility

Treasury Decisions (TD), Revenue Procedures (Rev Proc), IRS Notices, and IRS Announcements		
	Product	Title
104.	IRS Notice 2021-20	Guidance on the Employee Retention Credit under Section 2301 of the Coronavirus Aid, Relief, and Economic Security Act
105.	IRS Notice 2023-65	Section 45L New Energy Efficient Home Credit
106.	IRS Notice 2023-38	Domestic Content Bonus Credit Guidance under Sections 45, 45Y, 48, and 48E
107.	IRS Notice 2024-41	Domestic Content Safe Harbor Notice
108.	IRS Notice 2024-60	Required Procedures to Claim a Section 45Q Credit for Utilization of Carbon Oxide
109.	IRS Notice 2024-84	Extension of Transition Process for Claiming the Statutory Exceptions to the Elective Payment Phaseouts
110.	IRS Notice 2024-9	Statutory Exceptions to Phaseout Reducing Elective Payment Amounts for Applicable Entities if Domestic Content Requirements are Not Satisfied
111.	IRS Notice 2025-45	Application of Sections 897(d) and (e) to Certain Inbound Asset Reorganizations under Section 368(a)(1)(F); Stock Ownership Requirement under Section 368(a)(1)(F)
112.	IRS Announcement 2003-8	Agent for Consolidated Group