1SUPPORTING STATEMENT
Internal Revenue Service
U.S. Information Returns
OMB Control Number 1545-0108

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Federal tax law requires taxpayers and other reporting entities to report certain transactions, payments, and other specified information to the Internal Revenue Service (IRS) and, where applicable, to furnish information to other parties. Sections 408(i), 6041 through 6045, 6047, 6049, 6050A, 6050B, 6050D, 6050E, 6050H, 6050J, 6050N, and 6050P of the Internal Revenue Code (IRC) provide statutory authority for information reporting with respect to various payments, transactions, and other matters covered by this collection. These authorities require the filing of information returns and related statements necessary for the administration of the Federal tax laws.

The forms, regulations, and related guidance covered by this Office of Management and Budget (OMB) approval establish reporting, recordkeeping, and third-party disclosure requirements necessary to satisfy these Federal tax information reporting obligations. These requirements include reporting transactions, payments, and other specified information to the IRS. These collections also include third-party disclosure and recordkeeping requirements under which entities collect, maintain, or validate information from taxpayers or other parties to prepare accurate information returns and satisfy applicable Federal tax reporting obligations.

Additionally, this OMB approval includes related forms that support the information reporting process, such as Form W-9, and other validation, registration, certification, and transmittal forms. These related forms provide information used by IRS to determine whether an information return must be prepared, furnished, or filed; identify the information to be filed; and identify who must file it. IRC section 6109 provides the legal authority to require the use of identifying numbers on returns, statements, and other documents when necessary for the proper identification of persons required to make such returns, statements, or documents. This includes obtaining the identifying number of the person whose payment, transaction, or other information will be reported.

This information collection request (ICR) covers the reporting, recordkeeping, and third-party disclosure burden associated with the forms and their associated schedules listed in Appendix A, and the regulations and agency guidance documents listed in Appendix B. These forms and schedules were previously approved under separate OMB control numbers. See the attached “1545-0108 Consolidated ICRs” document for details.

2. USE OF DATA

Taxpayers and other reporting entities use the forms and related collection requirements covered by this OMB approval to report transactions, payments, and other specified information to the IRS and, where required, to furnish information to taxpayers or other third parties. Reporting entities also use the related validation, certification, registration, and transmittal forms, such as Form W-9, to obtain or verify information to satisfy applicable reporting requirements.

The IRS uses the information collected to identify and process reportable transactions and payments, associate reported information with the appropriate taxpayers, administer applicable withholding and information reporting requirements, and support the administration of the Federal tax laws.

Taxpayers use information furnished to them to identify amounts and transactions reported to the IRS so that they can accurately file their tax returns and fulfill their own Federal tax obligations. Other parties use the information furnished to them to prepare, validate, or support information return preparation or to satisfy other applicable Federal tax reporting, withholding, certification, and compliance requirements.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

We are currently offering electronic filing for these forms and schedules. Respondents are also permitted to furnish the payee statement to the payee electronically.

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 statutory requirements for information reporting apply to small businesses and small entities. Small businesses and entities should not be disadvantaged as the forms have been structured to request the least amount of information to satisfy the requirements of the statutes and the needs of the IRS.

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

A less frequent collection would result in the IRS being unable to obtain the information outlined in the cited regulations, which will complicate the taxpayer's ability to receive proper tax credit and reduce the Agency's ability to verify the accuracy of said credits.

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 13, 2026 (91 FR 43019), the IRS received one comment during the comment period from a Market Research Analyst from ComplyRight Tax Solutions, regarding this collection of information.

ComplyRight Tax Solutions
August 24, 2026

	Summary	Responses
1	Commenter requests that the IRS release final versions of the affected forms as soon as possible once the change has been approved to allow time for vendors to reprogram printing plates to produce forms for furnishing to recipients earlier.	The IRS generally provides a draft version on irs.gov. Although it cannot be formally filed, the agency provides this draft to assist in planning. Final versions are made available as early as possible. The IRS thanks the commenter for the comment and suggestion.

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 "Information Return Intake System Web Portal," "Information Returns Processing System," and "Filing Information Returns Electronically, FIRE" systems, and Privacy Act System of Records notices (SORN) have been issued for these systems under IRS 22.061-Information Return Master File, IRS 22.062-Electronic Filing Records, IRS 24.030-Customer Account Data Engine Individual Master File, IRS 24.046-Customer Account Data Engine Business Master File, and IRS 34.037-Audit Trail and Security Records. The Internal Revenue Service PIAs can be found at https://www.irs.gov/privacy-disclosure/privacy-impact-assessments-pia.

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

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

PRA Approval of Forms Used by Information Return Issuers*

*Inclusion or exclusion of forms in this collection is not a legal determination that a form is or is not an information return as defined by Section 7434. Information return is used here only as a general description of the most prevalent forms by filing numbers included in this collection (e.g., Form 1099, Form 1098).

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 information returns and related forms, schedules, attachments, and published guidance used information return issuers when complying with Federal tax laws.

RAAS Taxpayer Burden Model for Information Return Issuers*
The burden estimation methodology for information return burden is being transitioned from the legacy Arthur D. Little (ADL) model to the RAAS Taxpayer Burden Model for Information Returns (Information Return Burden Model). Tax compliance burden is defined as the time and money taxpayers spend to comply with their tax filing responsibilities. Time-related activities include recordkeeping, tax planning, gathering tax materials, learning about the law, and 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 Information Return Burden Model to estimate the burden experienced by information return issuers when complying with Federal tax laws. The model is based on a survey of Tax Year 2024 information return issuers that was fielded in 2025 and 2026. The model is updated annually to account for technical, legislative, and agency adjustments.

The RAAS methodology for estimated burden focuses on the characteristics of activities undertaken by information return issuers in meeting their filing obligations. It is based on the primary drivers associated with observed information return reporting burden. These include type of form issued, number of forms issued, and whether an issuer is newly issuing that form. Developments in tax law and changes in the tax forms and instructions are incorporated into the model as appropriate.

Taxpayer Burden Estimates for Information Return Issuers*
The burden estimation methodology for information return reporting burden is being transitioned from the legacy Arthur D. Little (ADL) model to the RAAS Taxpayer Burden Model. The ADL estimate for the 49 forms this estimate replaces would have been 2,564,947,747 hours. Summary results for Tax Year 2026 using the Information Return Burden Model estimation methodology are presented below. The data shown are the best forward-looking estimates available for information returns filed for Tax year 2026. The burden estimates are based on statutory requirements as of November 1, 2026. The Information Return Burden Model provides an estimate of 140,987,248 hours, a decrease in total estimated time burden of 2,423,960,499 hours. The Information Return Burden Model also provides a new estimate of total out-of-pocket costs of $6,179,662,122. Total estimated monetized burden is $13,962,431,740. These changes are solely related to the transition of the burden estimate from the legacy ADL Model methodology to the preferred RAAS Taxpayer Burden

*

* Inclusion or exclusion of forms in this collection is not a legal determination that a form is or is not an information return as defined by Section 7434. Information return is used here only as a general description of the most prevalent forms by filing numbers included in this collection (e.g., Form 1099, Form 1098).

Model methodology. This is a one-time change.

Table 1					
Burden Estimates for Information Returns* and Related Forms, Schedules, Attachments, and Published Guidance					
Tax Year 2026					
	Tax Year 2025	Change in Estimates Due to Technical Adjustment	Program Change Due to Legislative Adjustment	Program Change Due to Agency Adjustment	Tax Year 2026
Number of Respondents	79,536,100**	0	0	0	79,536,100
Number of Responses	5,453,937,478	953,378,222			6,407,315,700
Time (Hours)	2,564,947,747	(2,423,960,499)	0	0	140,987,248
Monetized Time	$0	$7,782,769,618	$0	$0	$7,782,769,618
Out-of-Pocket Costs	$49,629,351	$6,130,032,771	$0	$0	$6,179,662,122
Total Monetized Burden***	$49,629,351	$13,912,802,389	$0	$0	$13,962,431,740

Source: IRS:RAAS:KDA:BRDN (10-30-2026)

*Inclusion or exclusion of forms in this collection is not a legal determination that a form is or is not an information return as defined by Section 7434. Information return is used here only as a general description of the most prevalent forms by filing numbers included in this collection (e.g., Form 1099, Form 1098).

**An estimate of the unique number of respondents across all the different forms under the previous ADL model is not available, however it is presumed to be similar to the current respondent universe.

***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 information return issuers based on the average wage paid by each firm plus benefits. A lower bound is set at the federal minimum wage rate 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 breakout of average burden is provided for transparency in understanding the average per form estimated burden experienced by form type issued.

Table 2

Per Form Burden Estimates for Information Returns* and Related Forms, Schedules, Attachments, and Published Guidance

Tax Year 2026

Form	Issuer Count (Respondents)	Form Count (Responses)	Per Form Burden Estimates			
			Time (Minutes)	Monetized Time	Out-of-Pocket Costs	Total Monetized Burden
Overall	79,536,100	6,407,315,700	1.32	$1.21	$0.96	$2.17
1098	88,100	74,623,200	1.76	$1.95	$1.51	$3.46
1099-B	26,000	4,122,918,700	0.03	$0.03	$0.02	$0.05
1099-DA	5,300	1,100,000,000	0.19	$0.17	$0.18	$0.35
1099-DIV	82,000	114,863,200	1.10	$1.00	$0.86	$1.86
1099-INT	286,600	188,139,000	1.68	$1.75	$1.46	$3.21
1099-MISC	1,770,500	42,602,500	18.50	$16.47	$11.46	$27.93
1099-NEC	6,585,400	62,722,500	83.81	$69.72	$59.26	$128.98
1099-R	82,600	119,920,400	1.29	$1.41	$1.19	$2.60
5498	10,200	153,311,600	0.24	$0.36	$0.28	$0.64
W-9	75,530,000	122,000,000	3.00	$2.83	$0.00	$2.83
Other	376,900	306,214,600	3.10	$4.03	$3.35	$7.38

Source: IRS:RAAS:KDA:BRDN (10-30-2026)

*Inclusion or exclusion of forms in this collection is not a legal determination that a form is or is not an information return as defined by Section 7434. Information return is used here only as a general description of the most prevalent forms by filing numbers included in this collection (e.g., Form 1099, Form 1098).

Note: Form counts do not reflect consolidated issuance. Sum of issuer count across forms will not equal overall issuer count because issuance is not mutually exclusive

The per form burden estimates for Forms 1099-MISC and 1099-NEC are higher than for other information returns because these two forms have a higher concentration of small issuers than other forms. Small issuers generally experience higher per-form burden due to their scale, so the estimated per-form burden for Forms 1099-MISC and 1099-NEC is correspondingly higher than that of other information returns.

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 these collections are summarized in the table below. See the attached Government Cost document in the supplementary documents section for more information.

Product	Aggregate Cost per Product (factor applied)		Print & Distribution		Government Cost Estimate per Product
Forms (see Appendix A)	3,512,368.60	+	393.870.17	=	$3,906,238.77
Total	**3,512,368.60**	**+**	**393,870.17**	**=**	**$3,906,238.77**
Table costs are based on 2025 actuals obtained from IRS Chief Financial Officer and Media and Publications *New product costs will be included in the next collection update.					

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 change in reported burden from TY2025 to TY2026 is due to the technical change in how the estimated burden is calculated. It is a one-time transition from the legacy ADL method to the RAAS Taxpayer Burden Model estimation method. The burden is substantially lower due to the RAAS taxpayer-centric burden estimation methodology's use of survey data on the entire tax filing process for each issuer. The legacy ADL burden estimation method treats each form as a distinct burden, resulting in aggregated burden totals that do not account for shared or overlapping recordkeeping and compliance activities. In contrast, the RAAS Taxpayer Burden Model estimation method reflects efficiencies from overlapping recordkeeping requirements and electronic filing processes, producing lower time and total burden estimates.

Table 3					
Information Return* Program Change Due to Technical Adjustments					
Tax Year 2026					
	Change in Respondents (Issuers)	Change in Time (Hours)	Change in Monetized Time	Change in Out-of-Pocket Costs	Change in Total Monetized Burden**
Change to RAAS Taxpayer Burden Model Methodology	0***	(2,423,960,499)	$7,782,769,618	$6,130,032,771	$13,912,802,389

Source: IRS:RAAS:KDA:BRDN (10-30-2026)

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

***An estimate of the unique number of respondents across all the different forms under the previous ADL model is not available, however it is presumed to be similar to the current respondent universe.

Table 4						
Burden Estimates for Information Returns* and Related Forms, Schedules, Attachments, and Published Guidance						
Tax Year 2026						
	Requested	**Program Change Due to Agency Adjustment**	**Program Change Due to Legislative Adjustment**	**Change in Estimates Due to Technical Adjustment**	**Program Change Due to Potential Violation of the PRA**	**Previously Approved**
Number of Respondents (Issuers)	79,536,100	0	0	0	0	79,536,100**
Number of Responses (Forms)	6,407,315,700	0	0	953,378,222	0	5,453,937,478
Time (Hours)	140,987,248	0	0	(2,423,960,499)	0	2,564,947,747
Monetized Time	$7,782,769,618	$0	$0	$7,782,769,618	$0	$0
Out-of-Pocket Costs	$6,179,662,122	$0	$0	$6,130,032,771	$0	$49,629,351
Total Monetized Burden**	$13,962,431,740	$0	$0	$13,912,802,389	$0	$49,629,351

Source: IRS:RAAS:KDA:BRDN (10-30-2026)

*Inclusion or exclusion of forms in this collection is not a legal determination that a form is or is not an information return as defined by Section 7434. Information return is used here only as a general description of the most prevalent forms by filing numbers included in this collection (e.g., Forms 1099 and 1098).

**An estimate of the unique number of respondents across all the different forms under the previous ADL model is not available, however it is presumed to be similar to the current respondent universe.

***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.

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

The IRS does not plan to publish the information collected under this OMB approval or use it for statistical analysis or publication.

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

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

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT

There are no exceptions to the certification statement.

Appendix-A: Forms and Schedules

	Form	Title
1.	1042	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons
2.	1042 Sch Q	Tax Liability of Qualified Derivatives Dealer (QDD)
3.	1042-T	Annual Summary and Transmittal of Forms 1042-S
4.	1096	Annual Summary and Transmittal of U.S. Information Returns
5.	3921	Exercise of an Incentive Stock Option
6.	3922	Transfer of Stock Acquired Through an Employee Stock Purchase Plan
7.	5754	Statement by person(s) receiving gambling winnings
8.	8329	Lender's Information Return for Mortgage Credit Certificates
9.	8508	Application for Waiver From Electronic Filing of Information Returns
10.	8809	Application for Extension of Time To File Information Returns
11.	8811	Information Return for REMICs and Issuers of Collateralized Debt Obligations
12.	1042-S	Foreign Person's U.S. Source Income Subject to Withholding
13.	1095-A	Health Insurance Premium Tax Credit
14.	1097-BTC	Bond Tax Credit
15.	1098	Mortgage Interest Statement
16.	1098-C	Contributions of Motor Vehicles, Boats, and Airplanes

17.	1098-E	Student Loan Interest Statement
18.	1098-F	Fines, Penalties, and Other Amounts
19.	1098-Q	Qualifying Longevity Annuity Contract Information
20.	1098-T	Tuition Statement
21.	1098-VLI	Vehicle Loan Interest Statement
22.	1099-A	Acquisition or Abandonment of Secured Property
23.	1099-B	Proceeds From Broker and Barter Exchange Transactions
24.	1099-C	Cancellation of Debt
25.	1099-CAP	Changes in Corporate Control and Capital Structure
26.	1099-DA	Digital Asset Proceeds From Broker Transactions
27.	1099-DIV	Dividends and Distributions
28.	1099-G	Certain Government Payments
29.	1099-INT	Interest Income
30.	1099-K	Payment Card and Third Party Network Transactions
31.	1099-LS	Reportable Life Insurance Sale
32.	1099-LTC	Long-Term Care and Accelerated Death Benefits
33.	1099-MISC	Miscellaneous Information
34.	1099-NEC	Nonemployee Compensation

35.	1099-OID	Original Issue Discount
36.	1099-PATR	Taxable Distributions Received From Cooperatives
37.	1099-Q	Payments From Qualified Education Programs
38.	1099-QA	Distributions From ABLE Accounts
39.	1099-R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans
40.	1099-S	Proceeds From Real Estate Transactions
41.	1099-SA	Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
42.	1099-SB	Seller's Investment in Life Insurance Contract
43.	5498	Individual Retirement Account (IRA) Contribution Information
44.	5498-ESA	Coverdell ESA Contribution Information
45.	5498-QA	ABLE Account Contribution Information
46.	5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information
47.	7004	Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns
48.	W-2G	Certain Gambling Winnings
49.	W-9	Request for Taxpayer Identification Number (TIN) and Certification
50.	Publication 1179	General Rules and Specifications for Substitute Forms 1096, 1098, 1099, 5498, and Certain Other Information Returns
51.	Publication 1099	General Instructions for Certain Information Returns (Forms 1096, 1097, 1098, 1099, 3921, 3922, 5498, and W-2G)

Appendix-B: Regulations and Agency Guidance Documents

1.25-1T through 8T
1.35B-4
1.46-10
1.67-2T and 3T
1.72(p)-1
1.162-21
1.199A-7 and 8
1.401(a)(9)-6
1.402(e)-14
1.402A-2
1.408-5
1.409A-1 through 6
1.414(w)-1
1.461-2
1.529A-5 through 7
1.671-5
1.860D-1
1.860F-4
1.871-1
1.1388-1
1.1441-1 and 5
1.1443-1
1.1445-8
1.1461-2
1.1471-3 and 4
1.5000C-2 and 3
1.6011-1 and 3
1.6039-1 and 2
1.6041-1 through 10
1.6041A-1
1.6042-1, 2 and 4
1.6043-2 and 4
1.6044-1 through 5
1.6045-1 through 4
1.6045A-1
1.6047-1 and 2
1.6049-1 though 9
1.6050-1 and 2
1.6050A-1
1.6050AA-1
1.6050B-1
1.6050D-1
1.6050E-1
1.6050H-1 and 2
1.6050J-1T
1.6050N-1
1.6050S-1, 2 and 4
1.6050W-1 and 2
1.6050X-1
1.6050Y-1 through 4
1.6081-1, 3 and 8
1.6414-1
5a.305-1
31.3401(a)(6)-1
31.3402(q)-1
31.3406(a)-1 though 4
31.3406(b)(2)-1 through 5
31.3406(b)(3)-1 through 4
31.3406(b)(4)-1
31.3406(c)-1
31.3406(d)-1 through 5
31.3406(e)-1
31.3406(f)-1
31.3406(g)-1 through 3
31.3406(h)-1 through 3
31.3406(i)-1
31.6011(a)-10
31.6051-4
35.3405-1T
35a.3406-2
35a.9999-3
301.6011-2
301.6109-4
601.104

Title/Document	Description
Announcement 90-129	Timber Royalties To Be Reported on Form 1099-S
Announcement 2008-56	Change in Reporting Section 404(k) Dividends
Notice 2000-30	Administrative, Procedural, and Miscellaneous Reporting IRA Recharacterizations and Reconversions
Notice 2001-81	Guidance regarding certain recordkeeping, reporting, and other requirements applicable to qualified tuition programs
Notice 2003-20	Eligible Deferred Compensation Plans under Section 457
Notice 2003-53	Coverdell Education Savings Accounts
Notice 2003-67	Information Reporting for Payments in Lieu of Dividends
Notice 2004-9	Information Reporting Relating to Corporate Inversions
Notice 2006-3	Information Reporting and Other Guidance Regarding Distributions With Respect to Securities Issued by Foreign Corporations
Notice 2006-72	Information Reporting for Qualified Tuition and Related Expenses
Notice 2007-7	Miscellaneous Pension Protection Act Changes
Notice 2008-113	Relief and Guidance on Corrections of Certain Failures of a Nonqualified Deferred Compensation Plan to Comply with §409A(a) in Operation
Notice 2010-6	Relief and Guidance on Corrections of Certain Failures of a Nonqualified Deferred Compensation Plan to Comply with §409A(a)
Notice 2010-28	Stripping Transactions for Qualified Tax Credit Bonds
Notice 2010-80	Modification to the Relief and Guidance on Corrections of Certain Failures of a

	Nonqualified Deferred Compensation Plan to Comply with §409A(a)
Notice 2011-71	Documentation Requirements Under Section 6050W for U.S. Payors Making Payment Outside the United States to an Offshore Account
Notice 2012-2	Documentation Requirements under Section 6050W
Notice 2014-54	Guidance on Allocation of After-Tax Amounts to Rollovers
Notice 2015-41	Capital Gain Distributions of Regulated Investment Companies
Notice 2024-2	Miscellaneous Changes Under the SECURE 2.0 Act of 2022
Notice 2024-56	Transitional Relief Under Sections 3403, 3406, 6721, 6722, 6651, and 6656 with Respect to the Reporting of Information and Backup Withholding on Digital Assets by Brokers under Section 6045
Notice 2025-33	Extension and Modification of Transitional Relief Under Sections 3403, 3406, 6721, 6722, 6651, and 6656 with Respect to the Reporting of Information and Backup Withholding on Digital Assets by Brokers under Section 6045
Notice 2025-57	Transitional Guidance Regarding Returns Relating to Certain Interest on Specified Passenger Vehicle Loans Received in a Trade or Business
Notice 2026-33	Guidance on Qualified Long-Term Care Distributions
Rev. Proc. 80-11	Forms and instructions
Rev. Proc. 83-38	Forms and instructions
Rev. Proc. 83-89	Forms and instructions
Rev. Proc. 87-54	Procedural guidelines to exclude certain prizes and awards granted after December 31, 1986
Rev. Proc. 91-70	IRA reporting requirements
Rev. Proc. 92-86	Advise payers of distributions from employee plans and annuities of the proper method of reporting employee contributions on Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Rev. Proc. 96-26	Clarifies the certification requirements for a substitute Form W-9
Rev. Proc. 99-50	Combined information reporting
Rev. Proc. 2020-11	Safe Harbor Extending Relief
Rev. Proc. 2021-30	Employee Plans Compliance Resolution System
Rev. Proc. 2025-10	Employment Taxes
Rev. Rul. 92-96	Treatment of lottery ticket sales and proceeds
Rev. Rul. 2003-66	Information reporting requirements
Rev. Rul. 2018-17	Withholding and Reporting With Respect to Payments From IRAs to State Unclaimed Property Funds
Rev. Rul. 2020-24	Withholding and Reporting With Respect to Payments From Qualified Plans to State Unclaimed Property Funds
Rev. Rul. 2025-4	Deduction for Taxes
T.D. 7873	Returns of information of brokers and barter exchanges
T.D. 8571	Information reporting requirements for recipients of prepaid interest in the form of points (points) paid on residential mortgages
T.D. 8574	Withholding requirement on distributions of profits from certain gaming activities made to members of Indian tribes
T.D. 8881	Revisions to Regulations Relating to Withholding of Tax on Certain U.S. Source Income Paid to Foreign Persons and Revisions of Information Reporting Regulations
T.D. 9114	Electronic payee statements
T.D. 9253	Revisions to Regulations Relating to Withholding of Tax on Certain U.S. Source Income Paid to Foreign Persons and Revisions of Information Reporting Regulations
T.D. 9308	Reporting Rules for Widely Held Fixed Investment Trusts
T.D. 9470	Information Reporting Requirements Under Internal Revenue Code Section 6039
T.D. 9496	Information Reporting for Payments Made in Settlement of Payment Card and Third-Party Network Transactions
T.D. 9590	Health Insurance Premium Tax Credit
T.D. 9616	Basis Reporting by Securities Brokers and Basis Determination for Debt Instruments and Options; Reporting for Premium

T.D. 9658	Withholding of Tax on Certain U.S. Source Income Paid to Foreign Persons, Information Reporting and Backup Withholding on Payments Made to Certain U.S. Persons, and Portfolio Interest Treatment
T.D. 9673	Longevity Annuity Contracts
T.D. 9713	Reporting for Premium; Basis Reporting by Securities Brokers and Basis Determination for Debt Instruments and Options
T.D. 9734	Dividend Equivalents From Sources Within the United States
T.D. 9750	Reporting of Original Issue Discount on Exempt Obligations, Basis Reporting for Debt Instruments, Options
T.D. 9807	Certain Gambling Winnings - Gambling winnings reporting uses
T.D. 9815	Dividend Equivalents From Sources Within the United States
T.D. 9838	Application for Extension of Time To File Information Returns
T.D. 9879	Information Reporting for Certain Life Insurance Contract Transactions and Modifications to the Transfer for Valuable Consideration Rules
T.D. 9887	Dividend Equivalents From Sources Within the United States
T.D. 9923	Guidance Under Section 529A: Qualified ABLE Programs
T.D. 9946	Denial of Deduction for Certain Fines, Penalties, and Other Amounts; Related Information Reporting Requirements
T.D. 9984	De Minimis Error Safe Harbor Exceptions to Penalties for Failure to File Correct Information Returns or Furnish Correct Payee Statements
T.D. 10000	Gross Proceeds and Basis Reporting by Brokers and Determination of Amount Realized and Basis for Digital Asset
T.D. 10052	Information Reporting and Transfer for Valuable Consideration Rules for Section 1035 Exchanges of Life Insurance and Certain Other Life Insurance Contract Transactions
T.D. 10053	Backup Withholding on Third Party Network Transactions
T.D. 10054	Car Loan Interest Deduction