

Service. This meeting will be held as a virtual video conference via the Microsoft Teams platform.

**DATES:** The meeting will be held on Thursday, August 14, 2025, at 2:00 p.m. Eastern Time.

**FOR FURTHER INFORMATION CONTACT:** Jose Cintron-Santiago at 1-888-912-1227 or 787-522-8607, or by email at [taxpayer.advocacy.panel@irs.gov](mailto:taxpayer.advocacy.panel@irs.gov).

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988), that an open meeting of the Taxpayer Advocacy Panel Taxpayer Communications Project Committee will be held on Thursday, August 14, 2025, at 2:00 p.m. Eastern Time.

The public is invited to attend the meeting virtually, or by phone, and may provide oral comments or submit written statements for consideration. Due to meeting structure and time limitations, advance registration is required to attend or make public comments during the meeting. To register and receive meeting access information, please contact Jose Cintron-Santiago at the contact information above no later than Thursday, August 7, 2025.

Meeting materials, including the agenda and any handouts, will be made available prior to the meeting at [www.improveirs.org](http://www.improveirs.org).

The agenda will include a committee discussion of new and continuing issues and other activities related to the new TAP year.

Dated: July 1, 2025.

**John A. Lipold,**

*Designated Federal Official, Taxpayer Advocacy Panel.*

[FR Doc. 2025-14083 Filed 7-24-25; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Agency Information Collection Activities; Comment Request on U.S. Business Income Tax Returns and Related Forms, Schedules, Attachments, and Published Guidance

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of information collection; request for comments.

**SUMMARY:** In accordance with the Paperwork Reduction Act of 1995, the IRS is inviting comments on the

information collection request outlined in this notice.

**DATES:** Written comments should be received on or before September 23, 2025 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Include "OMB Control No. 1545-0123" in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** View the latest drafts of the tax forms related to the information collection listed in this notice at <https://www.irs.gov/draft-tax-forms>. Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, (202) 317-6009.

**SUPPLEMENTARY INFORMATION:** The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the impact and minimize the burden of its information collection requirements. Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

#### Tax Compliance Burden

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.

#### Proposed PRA Submission to OMB

*Title:* U.S. Business Income Tax Returns and Related Forms, Schedules, Attachments, and Published Guidance.

*OMB Number:* 1545-0123.

*Form Numbers and Published*

*Guidance:* Forms 1065, 1066, 1120, 1120-C, 1120-F, 1120-H, 1120-ND, 1120-S, 1120-SF, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, 1120-POL, and all related forms, schedules, and attachments.

*Abstract:* These forms, schedules, and attachments are used by businesses to report their income tax liability. This information collection request covers the burden associated with preparing and submitting business tax returns and related forms, schedules, and attachments, and complying with published guidance.

*Current Actions:* There have been changes in regulatory guidance related to various forms approved under this approval package during the past year. There have been additions and removals of forms included in this approval package. It is anticipated that these changes will have an impact on the overall burden and cost estimates requested for this approval package, however these estimates were not finalized at the time of release of this notice. These estimated figures are expected to be available by the release of the 30-day comment notice from Treasury. This approval package is being submitted for renewal purposes.

*Type of Review:* Revision of a currently approved collection.

*Affected Public:* Corporations, Partnerships, and S Corporations.

*Preliminary Estimated Number of Respondents:* 14,040,000.

*Preliminary Estimated Total Time (Hours):* 945,400,000.

*Preliminary Estimated Time per Respondent (Hours):* 67 hours 20 minutes.

*Preliminary Estimated Monetized Time (\$):* 58,878,000,000.

*Preliminary Estimated Out-of-Pocket Costs (\$):* 74,632,000,000.

*Preliminary Estimated Total Monetized Burden (\$):* 133,510,000,000.

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

## APPENDIX-A—FORMS AND SCHEDULES

Form No.	Title
* Form 1042 .....	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.
* Form 1042 (SCH Q) .....	Schedule Q (Form 1042).
* Form 1042-S .....	Foreign Person's U.S. Source Income Subject to Withholding.
* Form 1042-T .....	Annual Summary and Transmittal of Forms 1042-S.
Form 1065 .....	U.S. Return of Partnership Income.
Form 1065 (SCH B-1) .....	Information for Partners Owning 50% or More of the Partnership.
Form 1065 (SCH B-2) .....	Election Out of the Centralized Partnership Audit Regime.
Form 1065 (SCH C) .....	Additional Information for Schedule M-3 Filers.
Form 1065 (SCH D) .....	Capital Gains and Losses.
Form 1065 (SCH K-1) .....	Partner's Share of Income, Deductions, Credits, etc.
Form 1065 (SCH K-2) .....	Partner's Distributive Share Items—International.
Form 1065 (SCH K-3) .....	Partner's Share of Income, Deductions, Credits, etc.—International.
Form 1065 (SCH M-3) .....	Net Income (Loss) Reconciliation for Certain Partnerships.
Form 1065X .....	Amended Return or Administrative Adjustment Request (AAR).
Form 1066 .....	U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return.
Form 1066 (SCH Q) .....	Quarterly Notice to Residual Interest Holder of REMIC Taxable Income or Net Loss Allocation.
Form 1118 .....	Foreign Tax Credit-Corporations.
Form 1118 (SCH I) .....	Reduction of Foreign Oil and Gas Taxes.
Form 1118 (SCH J) .....	Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End Re-characterization Balances, and Overall Foreign and Domestic Loss Account Balances.
Form 1118 (SCH K) .....	Foreign Tax Carryover Reconciliation Schedule.
Form 1118 (SCH L) .....	Foreign Tax Redeterminations.
Form 1120 .....	U.S. Corporation Income Tax Return.
Form 1120 (SCH B) .....	Additional Information for Schedule M-3 Filers.
Form 1120 (SCH D) .....	Capital Gains and Losses.
Form 1120 (SCH G) .....	Information on Certain Persons Owning the Corporation's Voting Stock.
Form 1120 (SCH H) .....	Section 280H Limitations for a Personal Service Corporation (PSC).
Form 1120 (SCH M-3) .....	Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More.
Form 1120 (SCH N) .....	Foreign Operations of U.S. Corporations.
Form 1120 (SCH O) .....	Consent Plan and Apportionment Schedule for a Controlled Group.
Form 1120 (SCH PH) .....	U.S. Personal Holding Company (PHC) Tax.
Form 1120 (SCH UTP) .....	Uncertain Tax Position Statement.
Form 1120-C .....	U.S. Income Tax Return for Cooperative Associations.
Form 1120-F .....	U.S. Income Tax Return of a Foreign Corporation.
Form 1120-F (SCH H) .....	Deductions Allocated to Effectively Connected Income Under Regulations Section 1.861-8.
Form 1120-F (SCH I) .....	Interest Expense Allocation Under Regulations Section 1.882-5.
Form 1120-F (SCH M1 & M2) ....	Reconciliation of Income (Loss) and Analysis of Unappropriated Retained Earnings per Books.
Form 1120-F (SCH M-3) .....	Net Income (Loss) Reconciliation for Foreign Corporations With Reportable Assets of \$10 Million or More.
Form 1120-F (SCH P) .....	List of Foreign Partner Interests in Partnerships.
Form 1120-F (SCH Q) .....	Tax Liability of Qualified Derivatives Dealer (QDD).
Form 1120-F (SCH S) .....	Exclusion of Income From the International Operation of Ships or Aircraft Under Section 883.
Form 1120-F (SCH V) .....	List of Vessels or Aircraft, Operators, and Owners.
Form 1120-FSC .....	U.S. Income Tax Return of a Foreign Sales Corporation.
Form 1120-FSC (SCH P) .....	Transfer Price or Commission.
Form 1120-H .....	U.S. Income Tax Return for Homeowners Associations.
Form 1120-IC-DISC .....	Interest Charge Domestic International Sales Corporation Return.
Form 1120-IC-DISC (SCH K) ....	Shareholder's Statement of IC-DISC Distributions.
Form 1120-IC-DISC (SCH P) ....	Intercompany Transfer Price or Commission.
Form 1120-IC-DISC (SCH Q) ....	Borrower's Certificate of Compliance With the Rules for Producer's Loans.
Form 1120-L .....	U.S. Life Insurance Company Income Tax Return.
Form 1120-L (SCH M-3) .....	Net Income (Loss) Reconciliation for U.S. Life Insurance Companies With Total Assets of \$10 Million or More.
* Form 1120-ND .....	Return for Nuclear Decommissioning Funds and Certain Related Persons.
Form 1120-PC .....	U.S. Property and Casualty Insurance Company Income Tax Return.
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.
Form 1120-POL .....	U.S. Income Tax Return for Certain Political Organizations.
Form 1120-REIT .....	U.S. Income Tax Return for Real Estate Investment Trusts.
Form 1120-RIC .....	U.S. Income Tax Return for Regulated Investment Companies.
Form 1120-S .....	U.S. Income Tax Return for an S Corporation.
Form 1120-S (SCH B-1) .....	Information on Certain Shareholders of an S Corporation.
Form 1120-S (SCH D) .....	Capital Gains and Losses and Built-In Gains.
Form 1120-S (SCH K-1) .....	Shareholder's Share of Income, Deductions, Credits, etc.
Form 1120-S (SCH K-2) .....	Shareholder's Pro Rata Share Items—International.
Form 1120-S (SCH K-3) .....	Shareholder's Share of Income, deductions, Credits, etc.—International.
Form 1120-S (SCH M-3) .....	Net Income (Loss) Reconciliation for S Corporations With Total Assets of \$10 Million or More.
Form 1120-SF .....	U.S. Income Tax Return for Settlement Funds (Under Section 468B).
Form 1120-X .....	Amended U.S. Corporation Income Tax Return.
Form 1122 .....	Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return.
Form 1125-A .....	Cost of Goods Sold.
Form 1125-E .....	Compensation of Officers.
Form 1127 .....	Application for Extension of Time for Payment of Tax Due to Undue Hardship.
Form 1128 .....	Application to Adopt, Change, or Retain a Tax Year.
Form 1138 .....	Extension of Time For Payment of Taxes By a Corporation Expecting a Net Operating Loss Carryback.
Form 1139 .....	Corporation Application for Tentative Refund.
Form 2220 .....	Underpayment of Estimated Tax By Corporations.
Form 2438 .....	Undistributed Capital Gains Tax Return.
Form 2439 .....	Notice to Shareholder of Undistributed Long-Term Capital Gains.
Form 2553 .....	Election by a Small Business Corporation.
* Form 2848 .....	Power of Attorney and Declaration of Representative.
* Form 3115 .....	Application for Change in Accounting Method.
* Form 3468 .....	Investment Credit.
* Form 3520 .....	Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.

## APPENDIX-A—FORMS AND SCHEDULES—Continued

Form No.	Title
* Form 3520-A .....	Annual Return of Foreign Trust With a U.S. Owner.
* Form 3800 .....	General Business Credit.
* Form 3800 (Schedule A) .....	Transfer Election Statement.
* Form 4136 .....	Credit for Federal Tax Paid on Fuels.
* Form 4255 .....	Recapture of Investment Credit.
* Form 4466 .....	Corporation Application for Quick Refund of Overpayment of Estimated Tax.
* Form 4562 .....	Depreciation and Amortization (Including Information on Listed Property).
* Form 4684 .....	Casualties and Thefts.
* Form 4797 .....	Sales of Business Property.
* Form 4810 .....	Request for Prompt Assessment Under Internal Revenue Code Section 6501(d).
* Form 4876-A .....	Election to Be Treated as an Interest Charge DISC.
* Form 5213 .....	Election To Postpone Determination as To Whether the Presumption Applies That an Activity Is Engaged in for Profit.
Form 5452 .....	Corporate Report of Nondividend Distributions.
Form 5471 .....	Information Return of U.S. Persons With Respect To Certain Foreign Corporations.
Form 5471 (SCH E) .....	Income, War Profits, and Excess Profits Taxes Paid or Accrued.
Form 5471 (SCH G-I) .....	Schedule G-1 (Form 5471), Cost Sharing Arrangement.
Form 5471 (SCH H) .....	Current Earnings and Profits.
Form 5471 (SCH I-1) .....	Information for Global Intangible Low-Taxed Income.
Form 5471 (SCH J) .....	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation.
Form 5471 (SCH M) .....	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons.
Form 5471 (SCH O) .....	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock.
Form 5471 (SCH P) .....	Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations.
Form 5471 (SCH Q) .....	CFC Income by CFC Income Groups.
Form 5471 (SCH R) .....	Distributions From a Foreign Corporation.
Form 5472 .....	Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business.
* Form 56 .....	Notice Concerning Fiduciary Relationship.
* Form 56-F .....	Notice Concerning Fiduciary Relationship of Financial Institution.
* Form 5713 .....	International Boycott Report.
* Form 5713 (SCH A) .....	International Boycott Factor (Section 999(c)(1)).
* Form 5713 (SCH B) .....	Specifically, Attributable Taxes and Income (Section 999(c)(2)).
* Form 5713 (SCH C) .....	Tax Effect of the International Boycott Provisions.
* Form 5735 .....	American Samoa Economic Development Credit.
* Form 5735 Schedule P .....	Allocation of Income and Expenses Under Section 936(h)(5).
* Form 5884 .....	Work Opportunity Credit.
* Form 5884-A .....	Credits for Affected Midwestern Disaster Area Employers (for Employers Affected by Hurricane Harvey, Irma, or Maria or Certain California Wildfires).
* Form 6198 .....	At-Risk Limitations.
* Form 6478 .....	Biofuel Producer Credit.
* Form 6627 .....	Environmental Taxes.
* Form 6765 .....	Credit for Increasing Research Activities.
* Form 6781 .....	Gains and Losses From Section 1256 Contracts and Straddles.
* Form 7004 .....	Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns.
* Form 7205 .....	Energy Efficient Commercial Buildings Deduction.
* Form 7207 .....	Advanced Manufacturing Production Credit.
* Form 7210 .....	Clean Hydrogen Production Credit.
* Form 7211 .....	Clean Electricity Production Credit.
Form 7213 .....	Nuclear Power Production Credit.
* Form 7216 .....	
* Form 7217 .....	Partner's Report of Property Distributed by a Partnership.
* Form 7218 .....	Clean Fuel Production Credit.
* Form 7220 .....	Prevailing Wage and Apprenticeship (PWA) Verification and Corrections.
Form 8023 .....	Elections Under Section 338 for Corporations Making Qualified Stock Purchases.
Form 8050 .....	Direct Deposit Corporate Tax Refund.
* Form 8082 .....	Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR).
* Form 8275 .....	Disclosure Statement.
* Form 8275-R .....	Regulation Disclosure Statement.
* Form 8288 .....	U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests.
* Form 8288-A .....	Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests.
Form 8288-C .....	Statement of Withholding Under Section 1446(f)(4) on Dispositions by Foreign Persons of Partnership Interests.
* Form 8300 .....	Report of Cash Payments Over \$10,000 Received In a Trade or Business.
* Form 8302 .....	Electronic Deposit of Tax Refund of \$1 Million or More.
Form 8308 .....	Report of a Sale or Exchange of Certain Partnership Interests.
* Form 8329 .....	Lender's Information Return for Mortgage Credit Certificates (MCCs).
Form 8404 .....	Interest Charge on DISC-Related Deferred Tax Liability.
Form 8453-CORP .....	E-file Declaration for Corporations.
Form 8453-PE .....	U.S. Partnership Declaration for an IRS e-file Return.
Form 851 .....	Affiliations Schedule.
* Form 8586 .....	Low-Income Housing Credit.
* Form 8594 .....	Asset Acquisition Statement Under Section 1060.
* Form 8609 .....	Low-Income Housing Credit Allocation and Certification.
* Form 8609-A .....	Annual Statement for Low-Income Housing Credit.
* Form 8611 .....	Recapture of Low-Income Housing Credit.
* Form 8621 .....	Information Return By Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund.
* Form 8621-A .....	Return by a Shareholder Making Certain Late Elections to End Treatment as a Passive Foreign Investment Company.
* Form 8655 .....	Reporting Agent Authorization.
* Form 8697 .....	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts.
* Form 8703 .....	Annual Certification of a Residential Rental Project.
Form 8716 .....	Election To Have a Tax Year Other Than a Required Tax Year.
Form 8752 .....	Required Payment or Refund Under Section 7519.
Form 8804 .....	Annual Return for Partnership Withholding Tax (Section 1446).
Form 8804 (SCH A) .....	Penalty for Underpayment of Estimated Section 1446 Tax for Partnerships.

## APPENDIX-A—FORMS AND SCHEDULES—Continued

Form No.	Title
Form 8804—C .....	Certificate of Partner-Level Items to Reduce Section 1446 Withholding.
Form 8804—W .....	Installment Payments of Section 1446 Tax for Partnerships.
Form 8805 .....	Foreign Partner's Information Statement of Section 1446 Withholding tax.
Form 8806 .....	Information Return for Acquisition of Control or Substantial Change in Capital Structure.
Form 8810 .....	Corporate Passive Activity Loss and Credit Limitations.
Form 8813* .....	Partnership Withholding Tax Payment Voucher (Section 1446).
Form 8819 .....	Dollar Election Under Section 985.
* Form 8820 .....	Orphan Drug Credit.
* Form 8822—B .....	Change of Address—Business.
* Form 8824 .....	Like-Kind Exchanges.
Form 8825 .....	Rental Real Estate Income and Expenses of a Partnership or an S Corporation.
* Form 8826 .....	Disabled Access Credit.
Form 8827 .....	Credit for Prior Year Minimum Tax—Corporations.
* Form 8830 .....	Enhanced Oil Recovery Credit.
* Form 8832 .....	Entity Classification Election.
* Form 8833 .....	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).
* Form 8834 .....	Qualified Electric Vehicle Credit.
* Form 8835 .....	Renewable Electricity, Refined Coal, and Indian Coal Production Credit.
* Form 8838 .....	Consent to Extend the Time To Assess Tax Under Section 367—Gain Recognition Agreement.
* Form 8838—P .....	Consent To Extend the Time To Assess Tax Pursuant to the Gain Deferral Method (Section 721 (c)).
Form 8842 .....	Election to Use Different Annualization Periods for Corporate Estimated Tax.
* Form 8844 .....	Empowerment Zone Employment Credit.
Form 8845 .....	Indian Employment Credit.
Form 8846 .....	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips.
Form 8848 .....	Consent to Extend the Time to Assess the Branch Profits Tax Under Regulations Sections 1.884–2(a) and (c).
* Form 8858 .....	Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs).
* Form 8858 (SCH M) .....	Transactions Between Foreign Disregarded Entity (FDE) or Foreign Branch (FB) and the Filer or Other Related Entities.
* Form 8864 .....	Biodiesel and Renewable Diesel Fuels Credit.
Form 8865 .....	Return of U.S. Persons With Respect to Certain Foreign Partnerships.
Form 8865 (SCH G) .....	Statement of Application for the Gain Deferral Method Under Section 721f.
Form 8865 (SCH H) .....	Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721 €.
Form 8865 (SCH K–1) .....	Partner's Share of Income, Deductions, Credits, etc.
Form 8865 (SCH K–2) .....	Partner's Distributive Share Items—International.
Form 8865 (SCH K–3) .....	Partner's Share of Income, Deductions, Credits, etc.—International.
Form 8865 (SCH O) .....	Transfer of Property to a Foreign Partnership.
Form 8865 (SCH P) .....	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership.
* Form 8866 .....	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method.
Form 8869 .....	Qualified Subchapter S Subsidiary Election.
* Form 8873 .....	Extraterritorial Income Exclusion.
* Form 8874 .....	New Markets Credit.
Form 8875 .....	Taxable REIT Subsidiary Election.
* Form 8878—A .....	IRS e-file Electronic Funds Withdrawal Authorization for Form 7004.
Form 8879—CORP .....	E-file Authorization for Corporations.
Form 8879—PE .....	IRS e-file Signature Authorization for Form 1065.
* Form 8881 .....	Credit for Small Employer Pension Plan Startup Costs.
* Form 8882 .....	Credit for Employer-Provided Childcare Facilities and Services.
* Form 8883 .....	Asset Allocation Statement Under Section 338.
* Form 8886 .....	Reportable Transaction Disclosure Statement.
* Form 8896 .....	Low Sulfur Diesel Fuel Production Credit.
* Form 8900 .....	Qualified Railroad Track Maintenance Credit.
* Form 8902 .....	Alternative Tax on Qualified Shipping Activities.
* Form 8903 .....	Domestic Production Activities Deduction.
* Form 8906 .....	Distilled Spirits Credit.
* Form 8908 .....	Energy Efficient Home Credit.
* Form 8910 .....	Alternative Motor Vehicle Credit.
* Form 8911 .....	Alternative Fuel Vehicle Refueling Property Credit.
* Form 8911 Schedule A .....	Alternative Fuel Vehicle Refueling Property.
* Form 8912 .....	Credit to Holders of Tax Credit Bonds.
Form 8916 .....	Reconciliation of Schedule M–3 Taxable Income with Tax Return Taxable Income for Mixed Groups.
Form 8916—A .....	Supplemental Attachment to Schedule M–3.
* Form 8918 .....	Material Advisor Disclosure Statement.
Form 8923 .....	Mining Rescue Team Training Credit.
* Form 8925 .....	Report of Employer-Owned Life Insurance Contracts.
* Form 8926 .....	Disqualified Corporate Interest Expense disallowed under section 163(j) and Related Information.
* Form 8927 .....	Determination Under Section 860€(4) by a Qualified Investment Entity.
* Form 8932 .....	Credit for Employer Differential Wage Payments.
* Form 8933 .....	Carbon Oxide Sequestration Credit.
* Form 8933 Sch A .....	Disposal or Enhanced Oil Recovery Owner Certification.
* Form 8933 Sch B .....	Disposal Operator Certification.
* Form 8933 Sch C .....	Enhanced Oil Recovery Operator Certification.
* Form 8933 Sch D .....	Recapture Certification.
* Form 8933 Sch E .....	Election Certification.
* Form 8933 Sch F .....	Utilization Certification.
* Form 8936 .....	Clean Vehicle Credit.
* Form 8936 Sch A .....	Clean Vehicle Credit Amount.
Form 8936—A .....	Qualified Commercial Clean Vehicle Credit.
Form 8936—A Sch 1 .....	Schedule for Qualified Commercial Clean Vehicle.
* Form 8937 .....	Report of Organizational Actions Affecting Basis of Securities.
* Form 8938 .....	Statement of Foreign Financial Assets.
* Form 8941 .....	Credit for Small Employer Health Insurance Premiums.
* Form 8947 .....	Report of Branded Prescription Drug Information.

## APPENDIX-A—FORMS AND SCHEDULES—Continued

Form No.	Title
* Form 8949 .....	Sales and Other Dispositions of Capital Assets.
* Form 8966 .....	FATCA Report.
* Form 8966-C .....	Cover Sheet for Form 8966 Paper Submissions.
* Form 8975 .....	Country-by-Country Report.
* Form 8975 Sch A .....	Tax Jurisdiction and Constituent Entity Information.
Form 8978 .....	Partner's Additional Reporting Year Tax.
Form 8978 Sch-A .....	Partners Additional Reporting Year Tax.
Form 8979 .....	Partnership Representative Revocation/Resignation and Designation.
Form 8990 .....	Limitation on Business Interest Expense IRC 163(j).
Form 8991 .....	Tax on Base Erosion Payments of Taxpayers with Substantial Gross Receipts.
Form 8992 .....	U.S Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI).
Form 8992 Sch-A .....	Schedule A, Global Intangible Low-Taxed Income (GILTI).
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.
Form 8993 .....	Section 250 Deduction for Foreign-Derived Intangible Income (FDII) and Global Intangible Low-Taxed Income (GILTI).
* Form 8994 .....	Employer Credit for Paid Family and Medical Leave.
* Form 8995 .....	Qualified Business Income Deduction Simplified Computation.
* Form 8995-A .....	Qualified Business Income Deduction.
* Form 8995-A (SCH A) .....	Specified Service Trades or Businesses.
* Form 8995-A (SCH B) .....	Aggregation of Business Operations.
* Form 8995-A (SCH C) .....	Loss Netting And Carryforward.
* Form 8995-A (SCH D) .....	Special Rules for Patrons Of Agricultural Or Horticultural Cooperatives.
Form 8996 .....	Qualified Opportunity Fund.
Form 8997 .....	Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments.
Form 15620 .....	Section 83(b) Election.
Form 926 .....	Return by a U.S. Transferor of Property to a Foreign Corporation.
Form 965-B .....	Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts.
Form 965-C .....	Transfer Agreement Under Section 965(h)(3).
Form 965-D .....	Transfer Agreement Under 965(i)(2).
Form 965-E .....	Consent Agreement Under 965(i)(4)(D).
Form 966 .....	Corporate Dissolution or Liquidation.
* Form 970 .....	Application to Use LIFO Inventory Method.
* Form 972 .....	Consent of Shareholder to Include Specific Amount in Gross Income.
Form 973 .....	Corporation Claim for Deduction for Consent Dividends.
Form 976 .....	Claim for Deficiency Dividends Deductions by a Personal Holding Company, Regulated Investment Company, or Real Estate Investment Trust.
* Form 982 .....	Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment).
* Form SS-4 .....	Application for Employer Identification Number.
* Form SS-4(PR) .....	Solicitud de Número de Identificación Patronal (EIN).
* Form T (TIMBER) .....	Forest Activities Schedule.
* Form W-8BEN .....	Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding (Individuals).
* Form W-8BEN(E) .....	Certificate of Entities Status of Beneficial Owner for United States Tax Withholding (Entities).
* 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.
* Form W-8IMY .....	Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting.

Forms marked with an asterisk (\*) are also filed by other taxpayers (e.g., individuals, tax-exempt organizations).

## APPENDIX-B—GUIDANCE DOCUMENTS

Title/document	Description
Announcement 2000-19 .....	Tip Reporting Alternative Commitment (TRAC) for most industries.
Announcement 2000-20 .....	Tip Rate Determination Agreement (TRDA) for Most Industries.
Announcement 2000-22 and 2000-23 .....	Tip Reporting Alternative Commitment (TRAC) and Agreement and Tip Rate Determination (TRDA) for Use in the Food and Beverage Industry.
CO-62-89 (Final) .....	Final Regulations under Section 382 of the Internal Revenue Code of 1986; Limitations on Corporate Net Operating Loss Carryforwards.
LR-100-78 .....	Creditability of Foreign Taxes.
Notice 2000-28 .....	Coal Exports.
Notice 2001-1 .....	Employer-Designed Tip Reporting Program for the Food and Beverage Industry (EmTRAC).
Notice 2002-69 .....	Interest Rates and Appropriate Foreign Loss Payment Patterns for Determining the Qualified Insurance Income of Certain Controlled Corporations under Section 954(f).
Notice 2005-32 .....	Notification Requirement for Transfer of Partnership Interest in Electing Investment Partnership (EIP).
Notice 2005-4 .....	Fuel Tax Guidance, as modified.
Notice 2006-24 .....	Qualifying Advanced Coal Project Program.
Notice 2006-25 (superseded by Notice 2007-53) .....	Qualifying Gasification Project Program.
Notice 2006-46 .....	Announcement of Rules to be included in Final Regulations under Section 897(d) and (e) of the Internal Revenue Code.
Notice 2006-47 .....	Elections Created or Effected by the American Jobs Creation Act of 2004.
Notice 2006-52 and Notice 2008-40 .....	Deduction for Energy Efficient Commercial Buildings.
Notice 2006-9 and Notice 2008-33 .....	Credit for New Qualified Alternative Motor Vehicles (Qualified Fuel Cell Motor Vehicles)
Notice 2006-97 .....	Taxation and Reporting of REIT Excess Inclusion Income by REITs, RICs, and Other Pass-Through Entities.
Notice 2009-41 .....	Credit for Residential Energy Efficient Property.
Notice 2009-52 .....	Election of Investment Tax Credit in Lieu of Production Tax Credit; Coordination with Department of Treasury Grants for Specified Energy Property in Lieu of Tax Credits.
Notice 2009-58 .....	Manufacturers' Certification of Specified Plug-in Electric Vehicles.
Notice 2009-83 .....	Credit for Carbon Dioxide Sequestration Under Section 45Q.
Notice 2010-46 .....	Prevention of Over-Withholding of U.S. Tax Avoidance with Respect to Certain Substitute Dividend Payments.
Notice 2010-54 .....	Production Tax Credit for Refined Coal.

## APPENDIX-B—GUIDANCE DOCUMENTS—Continued

Title/document	Description
Notice 2013–12 .....	Qualifying Advanced Energy Project Credit.
Notice 2014–42 .....	Branded Prescription Drug Fee; procedural and Administrative Guidance.
Notice 2015–4 .....	Performance & Quality for Small Wind Energy Property.
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.
Notice 2024–60 .....	Required Procedures to Claim a Section 45Q Credit for Utilization of Carbon Oxide.
Rev. Proc. 2002–32 (as Modified by Rev. Proc. 2006–21) .....	Waiver of 60-month Bar on Reconsolidation after Disaffiliation.
Rev. Proc. 2000–37 .....	Reverse Like-kind Exchanges (as modified by Rev. Proc. 2004–51).
Rev. Proc. 2001–21 .....	Debt Roll-Ups.
Rev. Proc. 2001–24 .....	Advanced Insurance Commissions.
Rev. Proc. 2001–56 .....	Demonstration Automobile Use.
Rev. Proc. 2002–67 .....	Settlement of Section 351 Contingent Liability Tax Shelter Cases.
Rev. Proc. 2003–33 .....	Section 9100 Relief for 338 Elections.
Rev. Proc. 2003–36 .....	Industry Issue Resolution Program.
Rev. Proc. 2003–37 .....	Documentation Provisions for Certain Taxpayers Using the Fair Market Value Method of Interest Expense Apportionment.
Rev. Proc. 2003–39 .....	Section 1031 LKE (Like-Kind Exchanges) Auto Leasing Programs.
Rev. Proc. 2003–84 .....	Optional Election to Make Monthly Sec. 706 Allocations.
Rev. Proc. 2004–19 .....	Probable or Prospective Reserves Safe Harbor.
Rev. Proc. 2004–29 .....	Statistical Sampling in Sec. 274 Context.
Rev. Proc. 2007–35 .....	Statistical Sampling for Purposes of Section 199.
Rev. Proc. 2010–13 .....	Disclosure of Activities Grouped under Section 469.
Rev. Proc. 2016–29 .....	Changes in Methods of Accounting.
Rev. Proc. 97–27 .....	Changes in Methods of Accounting.
Rev. Proc. 97–33 .....	Electronic Federal Tax Payment System (EFTPS).
Rev. Proc. 99–32 .....	Conforming Adjustments Subsequent to Section 482 Allocations.
Rev. Proc. 2001–37 .....	Extraterritorial Income Exclusion Elections.
Rev. Proc. 2002–39 .....	Changes in Periods of Accounting.
Rev. Proc. 2006–16 .....	Renewal Community Depreciation Provisions.
Rev. Proc. 2007–32 .....	Tip Rate Determination Agreement (Gaming Industry); Gaming Industry Tip Compliance Agreement Program.
Rev. Proc. 2007–48 .....	Rotable Spare Parts Safe Harbor Method.
Rev. Proc. 2008–38 .....	Qualified Additional Benefits Correction Program.
Rev. Proc. 2008–39 .....	Modified Endowment Contract Correction Program Extension.
Rev. Proc. 2008–40 .....	Life Insurance Contract Correction Program.
Rev. Proc. 2008–41 .....	Variable Contract Correction Program.
Rev. Proc. 2008–42 .....	Section 7702(f)(8) or Section 101(f)(3)(H) Automatic Waiver Program.
Rev. Proc. 2009–16 .....	Section 168(k)(4) Election Procedures and.
Rev. Proc. 2009–33 .....	Section 168(k)(4) Extension Property Elections.
Rev. Proc. 2009–37 .....	Internal Revenue Code Section 108(i) Election.
Rev. Proc. 2011–34 .....	Rules for Certain Rental Real Estate Activities.
Rev. Proc. 2013–30 .....	Uniform Late S Corporation Election Rev. Proc.
Rev. Proc. 2016–30 .....	Pre-Filing Agreements Program.
Rev. Proc. 2017–47 .....	Safe Harbor for Inadvertent Normalization Violations.
Rev. Proc. 2025–1 and Rev. Proc. 2023–26 .....	Rulings and determination letters.
Rev. Proc. 98–46 (modifies Rev. Proc. 97–43) .....	Procedures for Electing Out of Exemptions Under Section 1.475(c)–1.
Rev. Proc. 99–17 .....	Mark to Market Election for Commodities Dealers and Securities and Commodities Traders.
Rev. Proc. s 98–46 and 97–44 .....	LIFO Conformity Requirement.
Rev. Rul. 97–39 .....	Mark-to-Market Accounting Method for Dealers in Securities.
TD 9329 .....	Guidance Necessary to Facilitate Business Electronic Filing and Burden Reduction.
TD 10004 .....	Guidance Under Section 367(b) Related to Certain Triangular Reorganizations and Inbound Nonrecognition Transactions.
TD 10009 .....	Advanced Manufacturing Investment Credit Rules Under Sections 48D and 50.
TD 10010 .....	Advanced Manufacturing Production Credit.
TD 10012 .....	Election To Exclude Certain Unincorporated Organizations Owned by Applicable Entities From Application of the Rules on Partners and Partnerships.
TD 10015 .....	Definition of Energy Property and Rules Applicable to the Energy Credit.
TD 10016 .....	Taxable Income or Loss and Currency Gain or Loss With Respect to a Qualified Business Unit.
TD 10022 .....	Classification of Digital Content Transactions and Cloud Transactions.
TD 10023 .....	Credit for Production of Clean Hydrogen and Energy Credit.
TD 10024 .....	Section 45Y Clean Electricity Production Credit and Section 48E Clean Electricity Investment Credit.
TD 10025 .....	Guidance on Clean Electricity Low-Income Communities Bonus Credit Amount Program.
TD 10026 .....	Rules Regarding Certain Disregarded Payments and Dual Consolidated Losses.
TD 7533 .....	DISC Rules on Procedure and Administration; Rules on Export Trade Corporations.
TD 7896 .....	Income from Trade Shows.
TD 7959 .....	Related Group Election with Respect to Qualified Investments in Foreign Base Company Shipping Operations.
TD 8178 .....	Passive Foreign Investment Companies.
TD 8223, TD 8432, and TD 8657 .....	Effectively connected income and the branch profits tax.
TD 8316 .....	Cooperative Housing Corporations.
TD 8337 .....	Allocation and Apportionment of Deduction for State Income Taxes (INTL–112–88).
TD 8352 .....	Final Regulations Under Sections 382 and 383 of the Internal Revenue Code of 1986.
TD 8353 .....	Information with Respect to Certain Foreign-Owned Corporations—IRC Section 6038A.
TD 8366 .....	Real Estate Mortgage Investment Conduits; Reporting Requirements and Other Administrative Matters.
TD 8396 .....	Conclusive Presumption of Worthlessness of Debts Held by Banks (FI–34–91).
TD 8410 and TD 8228 .....	Allocation and Apportionment of Interest Expense and Certain Other Expenses (INTL–952–86).
TD 8416 .....	Final Minimum Tax-Tax Benefit Rule.
TD 8426 .....	Certain Returned Magazines, Paperbacks or Records (IA–195–78).
TD 8431 .....	Allocation of Allocable Investment Expense; Original Issue Discount Reporting Requirements.
TD 8434 .....	Treatment of Dual Consolidated Losses.
TD 8437 .....	Limitations on Percentage Depletion in the Case of Oil and Gas Wells.

## APPENDIX-B—GUIDANCE DOCUMENTS—Continued

Title/document	Description
TD 8444 .....	Applicable Conventions Under the Accelerated Cost.
TD 8449 .....	Election, Revocation, Termination, and Tax Effect of Subchapter S Status.
TD 8454 .....	Adjusted Current Earnings (IA-14-91).
TD 8456 .....	Capitalization of Certain Policy Acquisition Expenses (FI-3-91).
TD 8459 .....	Settlement Funds.
TD 8513 .....	Bad Debt Reserves of Banks.
TD 8521 .....	Rules to Carry Out the Purposes of Section 42 and for Correcting (PS-50-92).
TD 8529 .....	Limitations on net operating loss carryforwards and certain built-in losses following ownership change.
TD 8530 .....	Limitation on Net Operating Loss Carryforwards and Certain Built-in Losses Following Ownership Change; Special Rule for Value of a Loss Corporation Under the Jurisdiction (CO-88-90).
TD 8531 .....	Final Regulations Under Section 382.
TD 8554 .....	Clear Reflection of Income in the Case of Hedging Transactions (FI-54-93).
TD 8556 .....	Computation and Characterization of Income and Earnings and Profits Under the Dollar Approximate Separate Transactions Method of Accounting (DASTM).
TD 8560 .....	Consolidated Returns—Stock Basis and Excess Loss Accounts, Earnings and Profits, Absorption of Deductions and Losses, Joining and Leaving Consolidated Groups, Worthless (CO-30-92).
TD 8578 .....	Election Out of Subchapter K for Producers of Natural Gas.
TD 8586 .....	Treatment of Gain from Disposition of Certain Natural Resource Recapture Property.
TD 8594 .....	Losses on Small Business Stock (CO-46-94).
TD 8597 .....	Consolidated and Controlled Groups—Intercompany Transactions and Related Rules.
TD 8600 .....	Definition of an S Corporation.
TD 8611 .....	Conduit Arrangements Regulations (INTL-64-93).
TD 8618 .....	Definition of a Controlled Foreign Corporation, Foreign Base Company Income, and Foreign Personal Holding Company Income of a Controlled Foreign Corporation (INTL-362-88).
TD 8641 .....	Treatment of Acquisition of Certain Financial Institutions: Certain Tax Consequences of Federal Financial Assistance to Financial Institutions.
TD 8643 .....	Distributions of Stock and Stock Rights.
TD 8645 .....	Rules for Certain Rental Real Estate Activities.
TD 8660 .....	Consolidated Groups—Intercompany Transactions and Related Rules.
TD 8669 .....	Changes in Accounting Periods (REG-106917-99).
TD 8684 .....	Treatment of Gain from the Disposition of Interest in Certain Natural Resource Recapture Property by S Corporations and Their Shareholders.
TD 8687 .....	Source of Income from Sales of Inventory and Natural Resources Produced in One Jurisdiction and Sold in Another Jurisdiction (INTL-0003-95).
TD 8696 .....	Definitions Under Subchapter S of the Internal Revenue Code (PS-268-82).
TD 8700 .....	26 U.S. Code § 475—Mark to market accounting method for dealers in securities.
TD 8701 .....	Treatment of Shareholders of Certain Passive Investment Companies.
TD 8742 .....	Requirements Respecting the Adoption or Change of Accounting Method; Extensions of Time To Make Elections.
TD 8746 .....	Amortizable Bond Premium.
TD 8786 .....	Source of Income from Sales of Inventory Partly From Sources Within a Possession of the U.S.; Also, Source of Income Derived From Certain Purchases From a Corp. Electing Sec. 936.
TD 8787 .....	Basis Reduction Due to Discharge of Indebtedness.
TD 8823 .....	Consolidated Returns—Limitation on the Use of Certain Losses and Deductions.
TD 8824 .....	Regulations Under Section 1502 of the Internal Revenue Code of 1986; Limitations on Net Operating Loss Carryforwards and Certain Built-in Losses and Credits Following (CO-25-96).
TD 8825 .....	Regulations Under Section 382 of the Internal Revenue Code of 1986; Application of Section 382 in Short Taxable Years and With Respect to Controlled Groups (CO-26-96).
TD 8847 .....	Adjustments Following Sales of Partnership Interests.
TD 8851 .....	Return Requirement for United States Persons Acquiring or Disposing of an Interest in a Foreign Partnership, or Whose Proportional Interest in a Foreign Partnership Changes.
TD 8853 .....	Recharacterizing Financing Arrangements Involving Fast-Pay Stock.
TD 8859 .....	Procedures for Monitoring Compliance with Low-Income Housing Credit Requirements (PS-78-91).
TD 8862, 9446, 9273 and 9760 .....	Treatment of transfers of stock or securities to foreign corporations.
TD 8864 .....	EE-63-88 (Final and temp regulations) Taxation of Fringe Benefits and Exclusions from Gross Income for Certain Fringe Benefits; IA-140-86 (Temporary) Fringe Benefits Treas reg 1.274.
TD 8865 .....	Amortization of Intangible Property.
TD 8869 .....	Subchapter S Subsidiaries (REG-251698-96).
TD 8870 .....	General Rules for Making and Maintaining Qualified Electing Fund Elections (REG-115795-97).
TD 8881 .....	General Revision of Regulations Relating to Withholding of Tax on Certain U.S. Source Income Paid to Foreign (formerly IntI-62-90, IntI-32-93, IntI-52-86, and IntI-52-94).
TD 8901 .....	Qualified lessee construction allowances for short-term leases (REG-106010-98).
TD 8940 .....	Purchase Price Allocations in Deemed Actual Asset Acquisitions.
TD 8941 .....	Manner of making election to terminate tax-exempt bond financing.
TD 8985 .....	Hedging Transactions.
TD 9004 .....	Treatment of taxable income of a residual interest holder in excess of daily accruals.
TD 9047 .....	Certain Transfers of Property to Regulated Investment Companies (RICs) and Real Estate Investment Trusts (REITs).
TD 9048 and TD 9254 .....	Guidance under Section 1502; Suspension of Losses on Certain Stock Disposition (REG-131478-02).
TD 9057, TD 9154 and TD 9187 .....	Extensions of Time to Elect Method for Determining Allowable Loss.
TD 9065 .....	REG-124069-02, Section 6038—Returns Required with Respect to Controlled Foreign Partnerships; REG-118966-97, Information Reporting with Respect to Certain Foreign Partnership.
TD 9107 .....	Guidance Regarding Deduction and Capitalization of Expenditures.
TD 9157 .....	Guidance Regarding the Treatment of Certain Contingent Payment Debt Instruments w/one or more Payments that are Denominated in, or Determined by Reference to, a Nonfunctional Currency.
TD 9168 .....	Optional 10-Year Write-off of Certain Tax Preferences (REG-124405-03).
TD 9171 .....	New Markets Tax Credit.
TD 9207 .....	Assumption of Partner Liabilities.
TD 9210 .....	LIFO Recapture Under Section 1363(d).
TD 9212 .....	Final, Source of Compensation for Labor or Personal Services.
TD 9257 and TD 9377 .....	Application of Section 338 to Insurance Companies (REG-146384-05).
TD 9273 .....	Stock Transfer Rules: Carryover of Earnings and Taxes (REG-116050-99).
TD 9285 .....	Limitation on Use of the Nonaccrual-Experience Method of Accounting Under Section 448(d)(5).

## APPENDIX-B—GUIDANCE DOCUMENTS—Continued

Title/document	Description
TD 9289 .....	Treatment of Disregarded Entities Under Section 752.
TD 9304 .....	Guidance Necessary to Facilitate Business Electronic Filing Under Section 1561.
TD 9305 .....	Source of Income from Certain Space and Ocean Activities; Source of Communications Income.
TD 9315 .....	Section 1503(d) Closing Agreement Requests.
TD 9315 .....	Dual Consolidated Loss Regulations.
TD 9328 .....	Safe Harbor for Valuation Under Section 475.
TD 9353 .....	Rollover of Gain from Qualified Small Business Stock to Another Qualified Small Business Stock.
TD 9360 .....	Guidance on Passive Foreign Company (PFIC) Purging Elections (REG-133446-03).
TD 9420 .....	Carryover Allocations and Other Rules Relating to the Low-Income Housing Credit (PS-19-92).
TD 9422 .....	S Corporation Guidance under AJCA of 2004 (REG-143326-05).
TD 9424 .....	Loss on Subsidiary Stock (REG-157711-02).
TD 9451 .....	Guidance Necessary to Facilitate Business Election Filing; Finalization of Controlled Group Qualification Rules.
TD 9452 .....	Application of Separate Limitations to Dividends from Noncontrolled Section 902 Corporations.
TD 9456 .....	Treatment of Services Under Section 482; Allocation of Income and Deductions from Intangibles; Stewardship Expense.
TD 9463 .....	Modifications of Commercial Mortgage Loans Held by a Real Estate Mortgage Investment Conduit. (REG-127770-07).
TD 9465 .....	Determination of Interest Expense Deduction of Foreign Corporations (REG-120509-06).
TD 9469 .....	Section 108 Reduction of Tax Attributes for S Corporations (REG-102822-08).
TD 9490 .....	Extended Carryback of Losses to or from a Consolidated Group.
TD 9502 .....	Exclusions From Gross Income of Foreign Corporations.
TD 9504, TD 9616, TD9713, and TD 9750.	Basis Reporting by Securities Brokers and Basis Determination for Stock.
TD 9512 .....	Nuclear Decommissioning Funds.
TD 9547 .....	Election to Expense Certain Refineries.
TD 9568 .....	Methods to Determine Taxable Income in connection with a Cost Sharing Arrangement—IRC Section 482.
TD 9595 .....	Consolidated Overall Foreign Losses, Separate Limitation Losses, and Overall Domestic Losses (REG-141399-07).
TD 9614) .....	Transfers by Domestic Corporations That Are Subject to Section 367(a)(5).
TD 9615 .....	Distributions by Domestic Corporations That Are Subject to Section 1248(f).
TD 9617 .....	Updating of Employer Identification Numbers (REG-135491-10).
TD 9619 .....	Regulations Enabling Elections for Certain Transaction Under Section 336(e) (REG-143544-04).
TD 9622 and TD 9623 .....	Application of Section 108(i) to Partnerships and S Corporations (REG-144762-09).
TD 9633 .....	Limitations on Duplication of Net Built-in Losses.
TD 9684 and TD 9823 .....	Branded Prescription Drugs (REG-123286-14).
TD 9715; Rev. Proc. 2015-26 .....	Agent for Consolidated Group (Formerly TD 9002; Rev Proc 2002-43).
TD 9759 .....	Limitations on the Importation of Net Built-In Losses.
TD 9764 .....	Failure to Maintain List of Advisees with Respect to Reportable Transactions (REG-160873-04).
TD 9796 .....	Treatment of Certain Domestic Entities Disregarded as Separate from Their Owners as Corporations for Purposes of Section 6038A.
TD 9866 .....	Guidance Related to Section 951A (Global Intangible Low-Taxed Income) and Certain Guidance Related to Foreign Tax Credits.
TD 9988 .....	Elective Payment of Applicable Credits; Elective Payment of Advanced Manufacturing Investment Credit; Final Rules; Election To Exclude Certain Unincorporated Organizations Owned by Applicable Entities From Application of the Rules on Partners and Partnerships.
TD 9989 .....	Elective Payment of Advanced Manufacturing Investment Credit.
TD 9993 .....	Transfer of Certain Credits.
TD 9995 .....	Clean Vehicle Credits Under Sections 25E and 30D; Transfer of Credits; Critical Minerals and Battery Components; Foreign Entities of Concern.
TD 9998 .....	Increased Amounts of Credit or Deduction for Satisfying Certain Prevailing Wage and Registered Apprenticeship Requirements.
TD 9999 .....	Statutory Disallowance of Deductions for Certain Qualified Conservation Contributions Made by Partnerships and S Corporations.

Approved: July 22, 2025.

**LaNita Van Dyke,**

*Tax Analyst.*

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**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Agency Information Collection Activities; Comment Request on U.S. Tax-Exempt Organization Returns and Related Forms

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of information collection; request for comments.

**SUMMARY:** In accordance with the Paperwork Reduction Act of 1995, the

IRS is inviting comments on the information collection request outlined in this notice.

**DATES:** Written comments should be received on or before September 23, 2025 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Include “OMB Control No. 1545-0047” in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** View the latest drafts of the tax forms related to the information collection listed in this notice at <https://www.irs.gov/draft-tax-forms>. Requests for additional information or copies of this collection should be directed to Marcus McCrary, (470) 769-2001.

**SUPPLEMENTARY INFORMATION:** The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the impact and minimize the burden of its information collection requirements. Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency’s estimate of the burden of the collection of