

Last name	First name	Middle name/initials
YANG	FENG	YUN
YEO	HEE	LENG
YEUNG	JEREMY	MARCUS
YEUNG	LINDA	YUK PING
YKEMA	KELLY	RAWLINGS
YOON	SU	WON
YOUNG	JENNY	MAGILL
YUN	SEUNG	JUN
ZEIN	AMIR	
ZHANG	SHUJUN	
ZUK	MICHAEL	YAR

Dated: July 21, 2025.
Kevin T. Hall,
Manager Team 1940, CSDC—Compliance Support, Development & Communications, LB&I:WEHC:JIC:T4.
[FR Doc. 2025–13831 Filed 7–22–25; 8:45 am]
BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on U.S. Trust and Estate 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 22, 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 prra.comments@irs.gov. Include “OMB Control No. 1545–0092” 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 Jason M. Schoonmaker, 801–620–2128.

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. Trust and Estate Income Tax Returns and Related Forms, Schedules, Attachments, and Published Guidance.

OMB Number: 1545–0092.

Form Numbers and Published Guidance: 1041, 1041 A, 1041 ES, 1041 ES (OCR), 1041 N, 1041 QFT, 1041 SCH D, 1041 SCH I, 1041 SCH J, 1041 SCH K–1, 1041 T, 1041 V, 172, 461, 926, 965

A, 970, 982, 1040 SCH C, 1040 SCH E, 1040 SCH F, 1040 SCH H, 1045, 1065 SCH D, 1065 SCH K–2, 1116, 1116 SCH B, 1116 SCH C, 2210, 2210 F, 2439, 3115, 3468, 3800, 3800 SCH A, 4136, 4255, 4562, 4684, 4797, 4952, 4970, 4972, 5213, 5227, 5329, 5471, 5471 SCH E, 5471 SCH G1, 5471 SCH H, 5471 SCH I1, 5471 SCH J, 5471 SCH M, 5471 SCH O, 5471 SCH P, 5471 SCH Q, 5471 SCH R, 5713, 5713 SCH B, 5713 SCH C, 5884, 5884 A, 6198, 6252, 6478, 6765, 6781, 7203, 7204, 7205, 7207, 7210, 7211, 7213, 7217, 7218, 7220, 8082, 8283, 8275, 8275 R, 8453 FE, 8582, 8582 CR, 8586, 8594, 8609 A, 8611, 8621, 8621 A, 8697, 8801, 8820, 8824, 8825, 8826, 8829, 8830, 8833, 8834, 8835, 8838, 8838 P, 8844, 8845, 8846, 8855, 8858, 8858 SCH M, 8864, 8865, 8865 SCH G, 8865 SCH H, 8865 SCH K–1, 8865 SCH K–2, 8865 SCH K–3, 8865 SCH O, 8865 SCH P, 8866, 8873, 8874, 8879 F, 8881, 8882, 8883, 8886, 8896, 8900, 8903, 8904, 8906, 8908, 8911, 8911 SCH A, 8912, 8913, 8918, 8932, 8933, 8933 SCH A, 8933 SCH B, 8933 SCH C, 8933 SCH D, 8933 SCH E, 8933 SCH F, 8936, 8938, 8941, 8949, 8960, 8975, 8975 SCH A, 8978, 8978 SCH A, 8990, 8992, 8992 SCH A, 8994, 8995, 8995 A, 8995 A SCH A, 8995 A SCH B, 8995 A SCH C, 8995 A SCH D, 8997, T, and all related forms, schedules, and attachments.

Abstract: These forms, schedules, and attachments are used by trusts and estates to report their income tax liability. This information collection request covers the burden associated with preparing and submitting trust and estate income 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: Trusts and Estates.

Preliminary Estimated Number of Respondents: 3,240,000.

Preliminary Estimated Total Time (Hours): 33,700,000.

Preliminary Estimated Time per Respondent (Hours): 10 hours 24 minutes.

Preliminary Estimated Monetized Time (\$): 2,333,000,000.

Preliminary Estimated Out-of-Pocket Costs (\$): 6,139,000,000.

Preliminary Estimated Total Monetized Burden (\$): 8,471,000,000.

Note: Total Monetized Burden = Out-of-Pocket Costs + Monetized Time August 27, 2025.

Dated: July 18, 2025.

Jason M. Schoonmaker,
Tax Analyst.

APPENDIX-A—FORMS AND SCHEDULES

Form No.	Title
1041	U.S. Income Tax Return for Estates and Trusts.
1041-A	U.S. Information Return Trust Accumulation of Charitable Amounts.
1041-ES	Estimated Tax for Estates and Trusts.
1041-ES (OCR)	Estimated Tax Vouchers Package 1041ES (OCR).
1041-N	U.S. Income Tax Return for Electing Alaska Native Settlement.
1041-QFT	U.S. Income Tax Return for Qualified Funeral Trusts.
1041-SCH D	Capital Gains and Losses.
1041 SCH I	Alternative Minimum Tax—Estates and Trusts.
1041 SCH J	Accumulation Distribution for Certain Complex Trusts.
1041 SCH K-1	Beneficiary's Share of Income, Deductions, Credits, etc.
1041-T	Allocation of Estimated Tax Payments to Beneficiaries (Under Code section 643(g)).
1041-V	Payment Voucher.
172	Net Operating Losses (NOLs) for Individuals, Estates, and Trusts.
461	Limitation on Business Losses.
926	Return by a U.S. Transferor of Property to a Foreign Corporation.
965-A	Form 965-A, Individual Report of Net 965 Tax Liability.
970	Application To Use LIFO Inventory Method.
982	Reduction of Tax Attributes Due to Discharge of Indebtedness (And Section 1082 Basis Adjustment).
1040 SCH C	Profit or Loss from Business (Sole Proprietorship).
1040 SCH E	Supplemental Income and Loss.
1040 SCH F	Profit or Loss from Farming.
1040 SCH H	Household Employment Taxes.
1045	Application for Tentative Refund.
1065 SCH D	Capital Gains and Losses.
1065 SCH K-2	Partners Distributive Share Items—International.
1116	Foreign Tax Credit.
1116 SCH B	Foreign Tax Credit.
1116 SCH C	Foreign Tax Credit.
2210	Underpayment of Estimated Tax by Individuals, Estates and Trusts.
2210-F	Underpayment of Estimated Tax by Farmers and Fisherman.
2439	Notice to Shareholder of Undistributed Long-Term Capital Gains.
3115	Application for Change in Accounting Method.
3468	Investment Credit.
3800	General Business Credit.
3800 SCH A	Transfer Election Statement.
4136	Credit for Federal Tax Paid on Fuels.
4255	Recapture of Investment Credit.
4562	Depreciation and Amortization (Including Information on Listed Property).
4684	Casualties and Thefts.
4797	Sales of Business Property.
4952	Investment Interest Expense Deduction.
4970	Tax on Accumulation Distribution of Trusts.
4972	Tax on Lump-Sum Distributions.
5213	Election to Postpone Determination as To Whether the Presumption Applies That an Activity is Engaged in for Profit.
5227	Split-Interest Trust Information Return.
5329	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.
5471	Information Return of U.S. Persons With Respect to Certain Foreign Corporations.
5471 SCH E	Income, War Profits, and Excess Profits Taxes Paid or Accrued.
5471 SCH G1	Cost Sharing Arrangement.
5471 SCH H	Current Earnings and Profits.
5471 SCH I1	Information for Global Intangible Low-Taxed Income.
5471 SCH J	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation.
5471 SCH M	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons.
5471 SCH O	Organization or Reorganization of Foreign Corporation and Acquisitions and Dispositions of its Stock.
5471 SCH P	Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations.
5471 SCH Q	CFC Income by CFC Income Groups.
5471 SCH R	Distributions From a Foreign Corporation.
5713	International Boycott Report.
5713 SCH B	Specifically Attributable Taxes and Income (Section 999(c)(2)).

APPENDIX-A—FORMS AND SCHEDULES—Continued

Form No.	Title
5713 SCH C	Tax Effect of The International Boycott Provisions.
5884	Work Opportunity Credit.
5884-A	Employee Retention Credit for Employers Affected by Qualified Disasters.
6198	At-Risk Limitations.
6252	Installment Sale Income.
6478	Biofuel Producer Credit.
6765	Credit for Increasing Research Activities.
6781	Gains and Losses from Section 1256 Contracts and Straddles.
7203	S Corporation Shareholder Stock and Debt Basis Limitations.
7204	Consent to Extend the Time to Assess Tax Related to Contested Foreign Income Taxes—Provisional Foreign Tax Credit Agreement.
7205	Energy Efficient Commercial Buildings Deduction.
7207	Advanced Manufacturing Production Credit.
7210	Clean Hydrogen Production Credit.
7211	Clean Electricity Production Credit.
7213	Nuclear Power Production Credit.
7217	Partner's Report of Property Distributed by a Partnership.
7218	Clean Fuel Production Credit.
7220	Prevailing Wage and Apprenticeship (PWA) Verification and Corrections.
8082	Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR).
8275	Disclosure Statement.
8275-R	Regulation Disclosure Statement.
8283	Noncash Charitable Contribution.
8453-FE	U.S. Estate or Trust Declaration for an IRS e-file Return.
8582	Passive Activity Loss Limitations.
8582-CR	Passive Activity Credit Limitations.
8586	Low-Income Housing Credit.
8594	Asset Acquisition Statement.
8609-A	Annual Statement for Low-Income Housing Credit.
8611	Recapture of Low-Income Housing Credit.
8621	Return by a Shareholder of a Passive Foreign Investment Co. or Qualified Electing Fund.
8621-A	Return by a Shareholder Making Certain Late Elections To End Treatment as a Passive Foreign Investment Company.
8697	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts.
8801	Credit For Prior Year Minimum Tax—Individuals, Estates, and Trusts.
8820	Orphan Drug Credit.
8824	Like-Kind Exchanges.
8825	Rental Real Estate Income and Expenses of a Partnership or an S Corporation.
8826	Disabled Access Credit.
8829	Expenses for Business Use of Your Home.
8830	Enhanced Oil Recovery Credit.
8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).
8834	Qualified Electric Vehicle Credit.
8835	Renewable Electricity Production Credit.
8838	Consent To Extend the Time To Assess Tax Under Section 367—Gain Recognition Agreement.
8838-P	Consent To Extend the Time To Assess Tax Pursuant to the Gain Deferral Method (Section 721(c)).
8844	Empowerment Zone Employment Credit.
8845	Indian Employment Credit.
8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips.
8855	Election To Treat a Qualified Revocable Trust as Part of an Estate.
8858	Information Return of U.S. Persons With Respect to Disregarded Entities (FDEs) and Foreign Branches (FBs).
8858 SCH M	Transactions Between Foreign Disregarded Entity (FDE) or Foreign Branch (FB) and the Filer or Other Related Entities.
8864	Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit.
8865	Return of U.S. Persons With Respect to Certain Foreign Partnerships.
8865 SCH G	Statement of Application for the Gain Deferral Method Under Section 721(c).
8865 SCH H	Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721(c).
8865 SCH K-1	Partner's Share of Income, Deductions, Credits, etc. (Schedule K-1 (Form 8865)).
8865 SCH K-2	Schedule K-2 (Form 8865), Partners' Distributive Share Items—International.
8865 SCH K-3	Partner's Share of Income, Deductions, Credits, etc.—International.
8865 SCH O	Transfer of Property to a Foreign Partnership.
8865 SCH P	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership.
8866	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method.
8873	Extraterritorial Income Exclusion.
8874	New Markets Credit.
8879-F	U.S. Estate or Trust Declaration for an IRS e-file Return.
8881	Credit for Small Employer Pension Plan Startup Costs.
8882	Credit for Employer-Provided Child Care Facilities and Services.
8883	Asset Allocation Statement Under Section 338.
8886	Reportable Transaction Disclosure Statement.

APPENDIX-A—FORMS AND SCHEDULES—Continued

Form No.	Title
8896	Low Sulfur Diesel Fuel Production Credit.
8900	Qualified Railroad Track Maintenance Credit.
8903	Domestic Production Activities Deduction.
8904	Credit for Oil and Gas Production From Marginal Wells.
8906	Distilled Spirits Credit.
8908	Energy Efficient Home Credit.
8911	Alternative Fuel Vehicle Refueling Property Credit.
8911 SCH A	Alternative Fuel Vehicle Refueling Property Credit Amount.
8912	Credit to Holders of Tax Credit Bonds.
8913	Mine Rescue Team Training Credit.
8918	Material Advisor Disclosure Statement.
8932	Credit for Employer Differential Wage Payments.
8933	Carbon Oxide Sequestration Credit.
8933 SCH A	Disposal or Enhanced Oil Recovery Owner Certification.
8933 SCH B	Disposal Operator Certification.
8933 SCH C	Enhanced Oil Recovery Operator Certification.
8933 SCH D	Recapture Certification.
8933 SCH E	Election Certification.
8933 SCH F	Utilization Certification.
8936	Clean Vehicle Credits.
8938	Statement of Specified Foreign Financial Assets.
8941	Credit for Small Employer Health Insurance Premiums.
8949	Sales and Other Dispositions of Capital Assets.
8960	Net Investment Income Tax-Individuals, Estates, and Trusts.
8975	Country-by-Country Report.
8975 SCH A	Tax Jurisdiction and Constituent Entity Information.
8978	Partner's Additional Reporting Year Tax.
8978 SCH A	Partners Additional Reporting Year Tax.
8990	Limitation on Business Interest Expense Under Section 163(j).
8992	U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI).
8992 SCH A	Schedule A, for Global Intangible Low-Taxed Income (GILTI).
8994	Employer Credit for Paid Family and Medical Leave.
8995	Qualified Business Income Deduction Simplified Computation.
8995-A	Qualified Business Income Deduction.
8995-A SCH A	Specified Service Trades or Businesses.
8995-A SCH B	Aggregation of Business Operations.
8995-A SCH C	Loss Netting and Carryforward.
8995-A SCH D	Special Rules for Patrons of Agricultural or Horticultural Cooperatives.
8997	Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments.
T	Forest Activities.

APPENDIX-B—GUIDANCE DOCUMENTS

Title/document	Description
Revenue Procedure 2009–20	Safe harbor treatment for taxpayers that experienced losses in certain investment arrangements discovered to be criminally fraudulent.
Revenue Procedure 2009–26	Examination of returns and claims for refund, credit or abatement; determination of correct tax liability.
Revenue Procedure 2009–52	Examination of returns and claims for refund, credit or abatement; determination of correct tax liability.
Revenue Procedure 2019–38	Trade or Business.
TD 8865	Amortization of Intangible Property.
TD 9846	Regulations Regarding the Transition Tax Under Section 965 and Related Provisions.
TD 9847	Qualified Business Income Deduction.
TD 9902	Guidance Under Sections 951A and 954 Regarding Income Subject to a High Rate of Foreign Tax.
TD 9918	Effect of Section 67(g) on Trusts and Estates.
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.
TD 9936	Guidance on Passive Foreign Investment Companies.
TD 9945	Guidance Under Section 1061.
TD 9959	Guidance Related to the Foreign Tax Credit; Clarification of Foreign-Derived Intangible Income.
TD 9998	Increased Amounts of Credit or Deduction for Satisfying Certain Prevailing Wage and Registered Apprenticeship Requirements.
TD 10015	Definition of Energy Property and Rules Applicable to the Energy Credit.