

Ul. Timura Frunze, D. 11, Str. 1, Floor 1, Pomeschch. I, Kom. 2, Moscow 119021, Russia; Website www.dialog.info; alt. Website www.dialog-regions.ru; Secondary sanctions risk: See Section 11 of Executive Order 14024.; Organization Established Date 21 Jul 2020; Tax ID No. 9709063550 (Russia); Business Registration Number 1207700248030 (Russia) [RUSSIA-EO14024] (Linked To: AUTONOMOUS NON-PROFIT ORGANIZATION DIALOG).

Designated pursuant to section 1(a)(vii) of E.O. 14024 for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, AUTONOMOUS NON-PROFIT ORGANIZATION DIALOG, an entity whose property and interests in property are blocked pursuant to E.O. 14024.

Dated: September 4, 2024.

Lisa M. Palluconi,

Acting Director, Office of Foreign Assets Control, U.S. Department of the Treasury.

[FR Doc. 2024-20280 Filed 9-9-24; 8:45 am]

BILLING CODE 4810-AL-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Trust and Estate Income Tax Returns and Related Forms

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995 (PRA). The IRS is soliciting comments on Trust and Estate Income Tax Returns and Related Forms.

DATES: Written comments should be received on or before November 12, 2024 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 pra.comments@irs.gov. Include 1545-0092 or Trust and Estate Income Tax Returns and Related Forms in the subject line.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to Jason Schoonmaker at (801) 620-2128, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the

internet, at jason.m.schoonmaker@irs.gov.

SUPPLEMENTARY INFORMATION:

Change in PRA Approval of Forms Used by Trusts and Estates

Under the PRA, OMB assigns a control number to each “collection of information” that it reviews and approves for use by an agency. A single information collection may consist of one or more forms, recordkeeping requirements, and/or third-party disclosure requirements. Under the PRA and OMB regulations, agencies have the discretion to seek separate OMB approvals for forms, recordkeeping requirements, and third-party reporting requirements or to combine any number of forms, recordkeeping requirements, and/or third-party disclosure requirements (usually related in subject matter) under one OMB Control Number. Agency decisions on whether to group individual requirements under a single OMB Control Number or to disaggregate them and request separate OMB Control Numbers are based largely on considerations of administrative practicality.

The PRA also requires agencies to estimate the burden for each collection of information. Accordingly, each OMB Control Number has an associated burden estimate. The burden estimates for each control number are displayed in (1) the PRA notices that accompany collections of information, (2) **Federal Register** notices such as this one, and (3) in OMB’s database of approved information collections. If more than one form, recordkeeping requirement, and/or third-party disclosure requirement is approved under a single control number, then the burden estimate for that control number reflects the burden associated with all of the approved forms, recordkeeping requirements, and/or third-party disclosure requirements.

As described below under the heading “Updated Burden Estimate Methodology,” the IRS’s currently accepted burden estimate methodology, referred to as the IRS Taxpayer Burden Model, is based on taxpayers’ tax reporting experience taking into account, among other things, the forms and schedules used by those taxpayers and the recordkeeping and other activities needed to complete those forms. The transition of the trust and estate income tax reporting burden represents the IRS’s continued effort to improve the ability of IRS to measure the burden imposed on various groups of taxpayers by the federal tax system. While the improved methodology provides a more accurate and comprehensive description of the trust and estate income tax reporting burden, it will not provide burden estimates on a form-by-form basis, as has been done under the previous methodology. When the prior model, known as the legacy Arthur D. Little (ADL) model was developed in the mid-1980s, almost all tax returns were prepared manually, either by the taxpayer or a paid provider. In this context, it was determined that estimating burden on a form-by-form, line-by-line basis was an appropriate methodology. Trust and estate income tax returns are increasingly being prepared using software or with preparer assistance. In this current reporting environment, in which many taxpayers’ activities are no longer as directly associated with particular forms, estimating burden on a form-by-form basis is not an appropriate method of estimating taxpayer burden. The IRS Taxpayer Burden Model, which takes into account broader and more comprehensive taxpayer characteristics and activities, provides a much more accurate and useful estimate of taxpayer burden.

Currently, there are 152 forms and 27 regulations used by trust and estates pertaining to their income tax reporting

requirements. These include Forms 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, 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, 4136, 4255, 4562, 4684, 4797, 4952, 4970, 4972, 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, 7205, 7207, 7210, 7211, 7213, 7217, 7218, 8082, 8275, 8275 R, 8453 FE, 8582, 8582 CR, 8586, 8594, 8609 A, 8611, 8621, 8697, 8801, 8820, 8824, 8825, 8826, 8829, 8830, 8833, 8835, 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, 8879 F, 8881, 8882, 8886, 8896, 8903, 8904, 8908, 8910, 8911, 8911 SCH A, 8912, 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, 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, 8582–CR, 8609–A, T, and their schedules (see the Appendix to this notice). For most of these forms, IRS has in the past obtained separate OMB approvals under unique OMB Control Numbers and separate burden estimates.

The IRS Taxpayer Burden Model methodology estimates the aggregate burden imposed on trusts and estates, based upon their reporting-related characteristics and activities. IRS therefore will seek OMB approval of all 152 trust and estate income tax forms as a single “collection of information.” The aggregate burden of these tax forms will be accounted for under OMB Control Number 1545–0092, which is currently assigned to Form 1041. OMB Control Number 1545–0092 will be displayed on all trust and estate income tax forms and related information collections. As a result of this change, burden estimates for trust and estate income taxes will now be displayed differently in PRA Notices on tax forms and other information collections, and in **Federal Register** notices. This new way of displaying burden is presented below under the heading “Proposed PRA Submission to OMB.”

Updated Burden Estimate Methodology

The IRS Taxpayer Burden Model methodology revises the estimates of the levels of burden experienced by trusts

and estates when complying with their federal reporting requirements pertaining to income taxes. It replaces the legacy ADL model methodology developed in the mid-1980s. Since that time, improved technology and modeling sophistication have enabled the IRS to improve the burden estimates. The IRS Taxpayer Burden Model methodology provides taxpayers and the IRS with a more comprehensive understanding of the current levels of taxpayer burden. It reflects major changes over the past two decades in the way taxpayers prepare and file their returns. The IRS Taxpayer Burden Model methodology also represents a substantial step forward in the IRS’s ability to assess likely impacts of administrative and legislative changes on trusts and estates.

The IRS Taxpayer Burden Model methodology focuses on the characteristics and activities of trusts and estates rather than solely focusing on the forms they file. Key determinants of taxpayer burden in the model are the type of trust or estate, the number of beneficiaries, level of the trust or estate’s income, and the complexity of the trust or estate’s income generated from assets and investments. Indicators of tax law and administrative complexity, as reflected in the tax forms and instructions, are incorporated into the model. 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 legacy ADL model methodology primarily focused on the number of line items of each tax form. The changes between the old and new burden estimates are due to the improved ability of the IRS Taxpayer Burden Model methodology to measure burden and the expanded scope of what is measured. These changes create a one-time shift in the estimate of imposed burden. It is important to note that the difference between the legacy ADL estimate and the IRS Taxpayer Burden Model estimate do not reflect any change in the actual burden imposed by taxpayers.

Methodology

Burden is defined as the time and out-of-pocket costs incurred by taxpayers to comply with their federal tax reporting responsibilities. As has been done for individual taxpayer burden since 2005, business entity burden since 2014, tax-exempt organization burden since 2018, and employer taxpayer burden since 2023, both the time expended and the out-of-pocket costs for trusts and estates are estimated. The IRS Taxpayer Burden

Model methodology relies on surveys that gather data about time and out-of-pocket costs that trusts and estates spend on pre-filing and filing activities. The methodology establishes econometric relationships between tax return characteristics and reported compliance costs. The methodology controls for the substitution of time and money by monetizing time and reporting total compliance costs in dollars. This methodology better reflects taxpayer compliance burden, because in a world of electronic tax preparation, time and out-of-pocket costs are governed by the information required rather than the form on which it is ultimately reported. Importantly, even where various trusts and estates complete the same tax form lines, the new methodology differentiates the cost incurred to complete those forms based on characteristics of those trusts and estates. Key characteristics that serve as coefficients in the trust and estates reporting burden model are:

- Type of trust or estate
- Level of income
- Complexity of income and deductions
- Number of beneficiaries

The IRS Taxpayer Burden Model methodology is based on survey data collected using the following stratification for trusts and estates:

FORM 1041 STRATA	
Fiduciary code	Income level
1 = Estate	<\$5
	5–999
	1,000–4,999
	5,000–24,999
	25,000–74,999
2 = Simple Trust	75,000–149,999
	>=150,000
	<5
	5–999
	1,000–4,999
3 = Complex Trust	5,000–24,999
	25,000–74,999
	75,000–149,999
	>=150,000
	<5
4 = Nontaxable Grantor Trust	5–999
	1,000–4,999
	5,000–24,999
	25,000–74,999
	75,000–149,999
5 = Bankruptcy Trust Ch. 7	>=150,000
	Any
	Any
	Any
	<5
6 = Bankruptcy Trust Ch. 11	>=5
	<5
	>=5
	<5
	>=5
7 = Qualified Dividend Trust	>=5
	<5
	>=5
	<5
	>=5
8 = Pooled Investment Funds	>=5
	<5
	>=5
	<5
	>=5

Source: IRS:RAAS:KDA (08–23–2024).

Proposed PRA Submission to OMB

Title: Trust and Estate Income Tax Returns and related Forms.
OMB Number: 1545–0092.
Form Numbers: 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, 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, 4136, 4255, 4562, 4684, 4797, 4952, 4970, 4972, 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, 7205, 7207, 7210, 7211, 7213, 7217, 7218, 8082, 8275, 8275 R, 8453 FE, 8582, 8582 CR, 8586, 8594, 8609 A, 8611, 8621, 8697, 8801, 8820, 8824, 8825, 8826, 8829, 8830, 8833, 8835, 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, 8879 F, 8881, 8882, 8886, 8896, 8903, 8904, 8908, 8910, 8911, 8911 SCH A, 8912, 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, 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, 8582-CR, 8609-A, T, and associated schedules.

Abstract: These forms are used by trusts and estates to comply with their income tax reporting requirement. The data is used to verify that the items reported on the forms are correct.

Current Actions: The burden estimation methodology for trust and estate tax is being transitioned from the legacy Arthur D. Little (ADL) methodology to the IRS Taxpayer Burden Model. The changes discussed above result in a burden hour estimate of 69,000,000 hours, a decrease in total estimated time burden of 327,470,339 hours. The newly reported total out-of-pocket costs is \$6,124,000,000 and total monetized burden is \$11,164,000,000. The change related to the transition of the burden estimate from the legacy adl model methodology to the IRS Taxpayer Burden Model, is a one-time change. In

addition, changes are being made to the forms to be current with enacted legislation.

Type of Review: Revision of currently approved collections.

Affected Public: Trusts and Estates.

Estimated Number of Respondents: 3,070,000.

Estimated Time per Respondent (Hours): 22 hours, 29 minutes.

Estimated Total Annual Time (Hours): 69,000,000 hours.

Estimated Total Annual Monetized Time (\$): 5,040,000,000.

Estimated Annual Monetized Time per Respondent (\$): 1,642.

Estimated Total Out-of-Pocket Costs (\$): 6,124,000,000.

Estimated Out-of-Pocket Cost per Respondent (\$): 1,995.

Estimated Total Monetized Burden (\$): 11,164,000,000.

Estimated Monetized Burden per Respondent (\$): 3,637.

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

FISCAL YEAR (FY) 2025 BURDEN TOTAL ESTIMATES FOR TRUST AND ESTATE INCOME TAX FORMS, SCHEDULES, AND REGULATIONS
[FY25]

	FY23 to 24	Program change due to adjustment	Program change due to new legislation	Program change due to agency	FY 25
Number of Respondents	* 19,120,534	(16,050,534)	0	0	** 3,070,000
Burden in Hours	396,470,339	(327,470,339)	0	0	69,000,000
Monetized time Burden	\$0	\$5,040,000,000	\$0	\$0	\$5,040,000,000
Out-of-Pocket Costs	\$0	\$6,124,000,000	\$0	\$0	\$6,124,000,000
Total Monetized Burden ***	\$0	\$11,164,000,000	\$0	\$0	\$11,164,000,000

Source: IRS:RAAS:KDA (07-08-2024).

* FY23 responses per year is a count of all forms and schedules filed under legacy ADL Model methodology.

** FY25 responses per year is a count of all taxpayers under the IRS Taxpayer Burden Model methodology. This approach is also used for OMB 1545-0074 (individuals), 1545-0123 (business entities), 1545-0029 (employment tax), and 1545-0047 (tax-exempt organizations).

*** Total monetized burden = Total Out-of-Pocket Costs + Total Annual Monetized Time 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. Detail may not add due to rounding.

The following additional breakouts of average burden are provided for transparency in understanding the average estimated burden experienced by taxpayers. Table 1 shows the average burden by filers of Form 1041. Table 2 shows the average burden by total income. Table 3 shows the average burden by the number of K-1s attached to the Form 1041.

TABLE 1—FY2025 AVERAGE BURDEN PROJECTIONS BY ENTITY TYPE

Entity type	Percent of filed Form 1041 **	Average time (hrs.)	Average out-of-pocket costs	Average monetized burden
Simple Trust	18	19	\$1,400	\$2,900
Complex Trust *	55	22	2,000	3,800
Decedent Estate	10	46	4,100	7,100
Grantor Trust	16	12	1,500	1,900
Qualified Disability Trust	1	19	800	1,900
Pooled Income Fund	<1	27	2,000	2,900

Source: IRS:RAAS:KDA (07-08-2024).

* The category of Complex Trusts includes Chapter 7 and Chapter 11 Bankruptcy Estates.

** Percentages based on Tax Year 2022 filings.

TABLE 2—FY2025 AVERAGE BURDEN PROJECTIONS BY TOTAL INCOME *

Total Income	Average time (hrs.)	Average out-of-pocket costs	Average monetized burden
Table 2A—Simple Trusts			
1. <\$1	19	\$800	\$1,700
2. \$1 to \$5,000	19	900	1,800
3. \$5,001 to \$10,000	18	1,100	2,300
4. \$10,001 to \$50,000	17	1,400	2,900
5. >\$50,000	25	2,700	5,600

Table 2B—Complex Trusts, Qualified Disability Trusts, Pooled Income Funds, Chapter 7 and 11 Bankruptcy Estates

1. <\$1	19	900	1,700
2. \$1 to \$5,000	19	1,000	1,900
3. \$5,001 to \$10,000	18	1,300	2,500
4. \$10,001 to \$50,000	18	1,800	3,400
5. >\$50,000	40	5,200	10,000

Table 2C—Decedent Estates

1. <\$1	38	2,800	4,800
2. \$1 to \$5,000	48	3,100	5,300
3. \$5,001 to \$10,000	52	3,900	6,800
4. \$10,001 to \$50,000	49	5,100	8,900
5. >\$50,000	52	8,100	14,100

Source: IRS:RAAS:KDA (07–08–2024).

* Grantor trusts are not reflected in this table because income from a grantor trust is generally reported on the grantor's tax return.

TABLE 3—FY2025 AVERAGE BURDEN PROJECTIONS BY NUMBER OF K-1s ATTACHED *

Number of K-1s	Average time (hrs.)	Average out-of-pocket costs	Average monetized burden
Table 3A—Simple Trusts			
0	16	\$900	\$1,900
1–5	19	1,400	2,900
6–10	33	2,600	5,500
>10	47	5,000	10,400

Table 3B—Complex Trusts, Qualified Disability Trusts, Pooled Income Funds, Ch. 7 and 11 Bankruptcy Estates

0	19	1,300	2,500
1–5	23	2,300	4,400
6–10	39	4,200	8,100
>10	60	7,700	14,600

Table 3C—Decedent Estates

0	41	3,200	5,600
1–5	49	4,700	8,200
6–10	57	6,600	11,400
>10	68	9,000	15,700

Source: IRS:RAAS:KDA (07–08–2024).

* Grantor trusts are not reflected in this table because they do not use Schedule K-1s. See Instructions to Form 1041, <https://www.irs.gov/instructions/i1041>.**Request for Comments**

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 will 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.

Approved: September 5, 2024.

Jason M. Schoonmaker,

Tax Analyst.

Appendix A

Form	Title/description	OMB No.
1041	U.S. Income Tax Return for Estates and Trusts	1545-0092
1041-A	U.S. Information Return Trust Accumulation of Charitable Amounts	1545-0094
1041-ES	Estimated Tax for Estates and Trusts	1545-0971
1041-ES (OCR)	Estimated Tax Vouchers Package 1041ES (OCR) 2017	1545-0971
1041-N	U.S. Income Tax Return for Electing Alaska Native Settlement	1545-1776
1041-QFT	U.S. Income Tax Return for Qualified Funeral Trusts	1545-1593
1041-SCH D	Capital Gains and Losses	1545-0092
1041 SCH I	Alternative Minimum Tax-Estates and Trusts	1545-0092
1041 SCH J	Accumulation Distribution for Certain Complex Trusts	1545-0092
1041 SCH K-1	Beneficiary's Share of Income, Deductions, Credits, etc	1545-0092
1041-T	Allocation of Estimated Tax Payments to Beneficiaries (Under Code section 643(g))	1545-1020
1041-V	Payment Voucher	1545-0092
5227	Split-Interest Trust Information Return	1545-0196
172	Net Operating Losses (NOLs) for Individuals, Estates, and Trusts	1545-0074
461	Limitation on Business Losses	1545-2283
926	Return by a U.S. Transferor of Property to a Foreign Corporation	1545-0026
965-A	Form 965-A, Individual Report of Net 965 Tax Liability	1545-0074
982	Reduction of Tax Attributes Due to Discharge of Indebtedness (And Section 1082 Basis Adjustment)	1545-0046
1040 SCH C	Profit or Loss from Business (Sole Proprietorship)	1545-0074
1040 SCH E	Supplemental Income and Loss	1545-0074
1040 SCH F	Profit or Loss from Farming	1545-0074
1040 SCH H	Household Employment Taxes	1545-0074
1045	Application for Tentative Refund	1545-0098
1065 SCH D	Capital Gains and Losses	1545-0123
1065 SCH K-2	Partners Distributive Share Items—International	1545-0123
1116	Foreign Tax Credit	1545-0121
1116 SCH B	Foreign Tax Credit	1545-0121
1116 SCH C	Foreign Tax Credit	1545-0121
2210	Underpayment of Estimated Tax by Individuals, Estates and Trusts	1545-0140
2210-F	Underpayment of Estimated Tax by Farmers and Fisherman	1545-0140
2439	Notice to Shareholder of Undistributed Long-Term Capital Gains	1545-0123
3115	Application for Change in Accounting Method	1545-2070
3468	Investment Credit	1545-0074
3800	General Business Credit	1545-0895
4136	Credit for Federal Tax Paid on Fuels	1545-0162
4255	Recapture of Investment Credit	1545-0166
4562	Depreciation and Amortization (Including Information on Listed Property)	1545-0172
4684	Casualties and Thefts	1545-0177
4797	Sales of Business Property	1545-0184
4952	Investment Interest Expense Deduction	1545-0191
4970	Tax on Accumulation Distribution of Trusts	1545-0192
4972	Tax on Lump-Sum Distributions	1545-0193
5227	Split-Interest Trust Information Return	1545-0196
5329	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts	1545-0123
5471	Information Return of U.S. Persons With Respect to Certain Foreign Corporations	1545-0123
5471 SCH E	Income, War Profits, and Excess Profits Taxes Paid or Accrued	1545-0123
5471 SCH G1	Cost Sharing Arrangement	1545-0123
5471 SCH H	Current Earnings and Profits	1545-0123
5471 SCH I1	Information for Global Intangible Low-Taxed Income	1545-0123
5471 SCH J	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation	1545-0123
5471 SCH M	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons	1545-0123
5471 SCH O	Organization or Reorganization of Foreign Corporation and Acquisitions and Dispositions of its Stock	1545-0123
5471 SCH P	Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations	1545-0123
5471 SCH Q	CFC Income by CFC Income Groups	1545-0123
5471 SCH R	Form 5471 Schedule R	1545-0123
5713	International Boycott Report	1545-0216
5713 SCH B	Specifically Attributable Taxes and Income (Section 999(c)(2))	1545-0216
5713 SCH C	Tax Effect of The International Boycott Provisions	1545-0216
5884	Work Opportunity Credit	1545-0219
5884-A	Employee Retention Credit for Employers Affected by Qualified Disasters	1545-1978
6198	At-Risk Limitations	1545-0712
6252	Installment Sale Income	1545-0228
6478	Biofuel Producer Credit	1545-0231
6765	Credit for Increasing Research Activities	1545-0619
6781	Gains and Losses from Section 1256 Contracts and Straddles	1545-0644
7205	Energy Efficient Commercial Buildings Deduction	1545-2004
7207	Advanced Manufacturing Production Credit	1545-2306
7210	Clean Hydrogen Production Credit	1545-2321
7211	Clean Electricity Production Credit	New Form
7213	Nuclear Power Production Credit	1545-0123
7217	Distributions From a Partnership of Property With Partner Basis Adjustments	New Form
7218	Clean Fuel Production Credit	New Form
8082	Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)	1545-0074
8275	Disclosure Statement	1545-0889

Form	Title/description	OMB No.
8275-R	Regulation Disclosure Statement	1545-0889
8453-FE	U.S. Estate or Trust Income Tax Declaration and Signature for Electronic Filing	1545-0967
8582	Passive Activity Loss Limitations	1545-1008
8582-CR	Passive Activity Credit Limitations	1545-1034
8586	Low-Income Housing Credit	1545-0984
8594	Asset Acquisition Statement	1545-0074
8609-A	Annual Statement for Low-Income Housing Credit	1545-0988
8611	Recapture of Low-Income Housing Credit	1545-1035
8621	Return by a Shareholder of a Passive Foreign Investment Co. or Qualified Electing Fund	1545-1002
8697	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts	1545-1031
8801	Credit For Prior Year Minimum Tax—Individuals, Estates, and Trusts	1545-1073
8820	Orphan Drug Credit	1545-1505
8824	Like-Kind Exchanges	1545-1190
8825	Rental Real Estate Income and Expenses of a Partnership or an S Corporation	1545-0123
8826	Disabled Access Credit	1545-1205
8829	Expenses for Business Use of Your Home	1545-0074
8830	Enhanced Oil Recovery Credit	1545-1292
8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)	1545-1354
8835	Renewable Electricity Production Credit	1545-1362
8844	Empowerment Zone Employment Credit	1545-1444
8845	Indian Employment Credit	1545-0123
8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips	1545-0123
8855	Election To Treat a Qualified Revocable Trust as Part of an Estate	1545-1881
8858	Information Return of U.S. Persons With Respect to Disregarded Entities (FDEs) and Foreign Branches (FBs)	1545-1910
8858 SCH M	Transactions Between Foreign Disregarded Entity (FDE) or Foreign Branch (FB) and the Filer or Other Related Entities.	1545-1910
8864	Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit	1545-1924
8865	Return of U.S. Persons With Respect to Certain Foreign Partnerships	1545-1668
8865 SCH G	Statement of Application for the Gain Deferral Method Under Section 721(c)	1545-1668
8865 SCH H	Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721(c)	1545-1668
8865 SCH K-1	Partner's Share of Income, Deductions, Credits, etc. (Schedule K-1 (Form 8865))	1545-1668
8865 SCH K-2	Schedule K-2 (Form 8865), Partners' Distributive Share Items—International	1545-1668
8865 SCH K-3	Partner's Share of Income, Deductions, Credits, etc.—International	1545-1668
8865 SCH O	Transfer of Property to a Foreign Partnership	1545-1668
8865 SCH P	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership	1545-1668
8866	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method.	1545-1622
8873	Extraterritorial Income Exclusion	1545-1722
8879-F	U.S. Estate or Trust Declaration for an IRS e-file Return	1545-0967
8881	Credit for Small Employer Pension Plan Startup Costs	1545-1810
8882	Credit for Employer-Provided Child Care Facilities and Services	1545-1809
8886	Reportable Transaction Disclosure Statement	1545-1800
8896	Low Sulfur Diesel Fuel Production Credit	1545-1914
8903	Domestic Production Activities Deduction	1545-1984
8904	Credit for Oil and Gas Production From Marginal Wells	1545-2278
8908	Energy Efficient Home Credit	1545-1979
8910	Alternative Motor Vehicle Credit	1545-1998
8911	Alternative Fuel Vehicle Refueling Property Credit	1545-0123
8911 SCH A	Alternative Fuel Vehicle Refueling Property Credit Amount	New Form
8912	Credit to Holders of Tax Credit Bonds	1545-2025
8918	Material Advisor Disclosure Statement	1545-0865
8932	Credit for Employer Differential Wage Payments	1545-2126
8933	Carbon Oxide Sequestration Credit	1545-2132
8933 SCH A	Disposal or Enhanced Oil Recovery Owner Certification	New Form
8933 SCH B	Disposal Operator Certification	New Form
8933 SCH C	Enhanced Oil Recovery Operator Certification	New Form
8933 SCH D	Recapture Certification	New Form
8933 SCH E	Election Certification	New Form
8933 SCH F	Utilization Certification	New Form
8936	Clean Vehicle Credits	1545-0074
8938	Statement of Specified Foreign Financial Assets	1545-2195
8941	Credit for Small Employer Health Insurance Premiums	1545-2198
8949	Sales and Other Dispositions of Capital Assets	1545-0074
8960	Net Investment Income Tax—Individuals, Estates, and Trusts	1545-2227
8978	Partner's Additional Reporting Year Tax	1545-0123
8978 SCH A	Partners Additional Reporting Year Tax	1545-0123
8990	Limitation on Business Interest Expense Under Section 163(j)	1545-0123
8992	U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)	1545-0123
8992 SCH A	Schedule A, for Global Intangible Low-Taxed Income (GILTI)	1545-0123
8994	Employer Credit for Paid Family and Medical Leave	1545-2282
8995	Qualified Business Income Deduction Simplified Computation	1545-2294
8995-A	Qualified Business Income Deduction	1545-2294
8995-A SCH A	Specified Service Trades or Businesses	1545-2294
8995-A SCH B	Aggregation of Business Operations	1545-2294

Form	Title/description	OMB No.
8995-A SCH C ...	Loss Netting and Carryforward	1545-2294
8995-A SCH D ...	Special Rules for Patrons of Agricultural or Horticultural Cooperatives	1545-2294
8997	Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments	1545-0123
8582-CR	Passive Activity Credit Limitations	1545-1034
8609-A	Annual Statement for Low-Income Housing Credit	1545-0988
T	Forest Activities	1545-0007

* 1545-0074 will not be discontinued it will be the number assigned to all Forms within the individual tax collection.

* 1545-0123 will not be discontinued. It is the business collection and 8922 will be included in both the Business collection and the Employment Tax collection.

* 1545-0029 will not be discontinued it will be the number assigned to all Forms within the employment tax collection.

* 1545-0092 will not be discontinued it will be the number assigned to all Forms within the trust and estate income tax collection.

Appendix B

Guidance title/description	OMB No.
Revenue Procedure 2009-20: Safe harbor treatment for taxpayers that experienced losses in certain investment arrangements discovered to be criminally fraudulent	1545-0092
Revenue Procedure 2009-26: Examination of returns and claims for refund, credit or abatement; determination of correct tax liability	1545-0092
Revenue Procedure 2009-52: Examination of returns and claims for refund, credit or abatement; determination of correct tax liability	1545-0092
Revenue Procedure 2019-38: Trade or Business	1545-0092
TD 9846: Regulations Regarding the Transition Tax Under Section 965 and Related Provisions	1545-2280
TD 9847: Qualified Business Income Deduction	1545-0092
TD 9902: Guidance Under Sections 951A and 954 Regarding Income Subject to a High Rate of Foreign Tax	1545-0092
TD 9918: Effect of Section 67(g) on Trusts and Estates	1545-0092
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	1545-1056
TD 9936: Guidance on Passive Foreign Investment Companies	1545-0092
TD 9945: Guidance Under Section 1061	1545-0092
TD 9959: Guidance Related to the Foreign Tax Credit; Clarification of Foreign-Derived Intangible Income	1545-2296
TD 9998: Increased Amounts of Credit or Deduction for Satisfying Certain Prevailing Wage and Registered Apprenticeship Requirements	1545-2315

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0012]

Agency Information Collection Activity: Application for Cash Surrender or Policy Loan

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: Veterans Benefits Administration (VBA), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed extension of a currently approved collection, and allow 60 days for public comment in response to the notice.

DATES: Comments must be received on or before November 12, 2024.

ADDRESSES: Comments must be submitted through www.regulations.gov.

FOR FURTHER INFORMATION CONTACT:

Program-Specific information: Nancy Kessinger, 202-632-8924, nancy.kessinger@va.gov.

VA PRA information: Maribel Aponte, 202-461-8900, vacopaperworkreduct@va.gov.

SUPPLEMENTARY INFORMATION: Under the PRA of 1995, Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VBA invites comments on: (1) whether the proposed collection of information is necessary for the proper performance of VBA's functions, including whether the information will have practical utility; (2) the accuracy of VBA's estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4)

ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

Title: Application for Cash Surrender or Policy Loan (VA Form 29-1546), Application for Cash Surrender (VA Form 29-1546e).

OMB Control Number: 2900-0012. <https://www.reginfo.gov/public/do/PRAsearch> (Once at this link, you can enter the OMB Control Number to find the historical versions of this Information Collection).

Type of Review: Extension of a currently approved collection.

Abstract: The Application for Cash Surrender or Policy Loan solicits information needed from Veterans to apply for cash surrender value or policy loan on his/her insurance. The VA Form 29-1546e has been added to this collection. This is an electronic version of the 29-1546 but is for cash surrender only. This form was created so Veterans can apply for a cash surrender of their policy online. This will not affect the number of respondents but will make it easier and reduce the time it takes for