

## INDIVIDUAL TAX FORMS—Continued

[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>.]

Form No.	Form name	Form No.	Form name
6765 .....	Credit for Increasing Research Activities .....	W-4 (VIE) .....	Employee's Withholding Certificate (Vietnamese Version).
6781 .....	Gains and Losses from Section 1256 Contracts and Straddles.	W-4 (ZH-S) .....	Employee's Withholding Certificate (Chinese-Simple Version).
7203 .....	S Corporation Shareholder Stock and Debt Basis Limitations.	W-4 (ZH-T) .....	Employee's Withholding Certificate (Chinese-Traditional Version).
7204 .....	Consent to Extend the Time to Assess Tax Related to Contested Foreign Income Taxes-Provisional Foreign Tax Credit Agreement.	W-4 P .....	Withholding Certificate for Pension or Annuity Payments.
7205 .....	Energy Efficient Commercial Buildings Deduction .....	W-4 S .....	Request for Federal Income Tax Withholding from Sick Pay.
7206 .....	Self-Employed Health Insurance Deduction .....	W-4 V .....	Voluntary Withholding Request.
7207 .....	Advanced Manufacturing Production Credit .....	W-4 R .....	Withholding Certificate for Retirement Payments Other Than Pensions or Annuities.
7210 .....	Clean Hydrogen Production Credit .....	W-7 .....	Application for IRS Individual Taxpayer Identification Number.
7211 .....	Clean Electricity Production Credit .....	W-7 A .....	Application for Taxpayer Identification Number for Pending U.S. Adoptions.
7213 .....	Nuclear Power Production Credit .....	W-7 (SP) .....	Application for IRS Individual Taxpayer Identification Number (Spanish Version).
7217 .....	Partner's Report of Property Distributed by a Partnership.	W-7 (COA) .....	Certificate of Accuracy for IRS Individual Taxpayer Identification Number.
7218 .....	Clean Fuel Production Credit .....	15620 .....	Section 83(b) Election.

## Appendix-B: Guidance Documents

Document	Title	Document	Title
Notice 2006-52 .....	Deduction for Energy Efficient Commercial Buildings ....	TD 9764 .....	Section 6708 Failure To Maintain List of Advisees With Respect to Reportable Transactions.
Notice 2008-40 .....	Amplification of Notice 2006-52; Deduction for Energy Efficient Commercial Buildings.	TD 9408 .....	Dependent Child of Divorced or Separated Parents or Parents Who Live Apart.
Notice 2023-59 .....	Guidance on Requirements for Home Energy Audits for Purposes of the Energy Efficient Home Improvement Credit under Section 25C.	TD 9902 .....	Guidance Under Sections 951A and 954 Regarding Income Subject to a High Rate of Foreign Tax.
Notice 2024-60 .....	Required Procedures to Claim a Section 45Q Credit for Utilization of Carbon Oxide.	TD 9920 .....	Income Tax Withholding on Certain Periodic Retirement and Annuity Payments Under Section 3405(a).
Publication 972 Tables .....	Child Tax Credit .....	TD 9924 .....	Income Tax Withholding from Wages.
Rev. Proc. 2004-12 .....	Section 35.—Health Insurance Costs of Eligible Individuals.	TD 9959 .....	Guidance Related to the Foreign Tax Credit; Clarification of Foreign-Derived Intangible Income.
Rev. Proc. 2019-38 .....	Trade or Business .....	TD 9993 .....	Transfer of Certain Credits.
Rev. Proc. 2024-09 .....	Changes in accounting periods and in methods of accounting.	TD 9998 .....	Increased Amounts of Credit or Deduction for Satisfying Certain Prevailing Wage and Registered Apprenticeship Requirements.
Rev. Proc. 2024-23 .....	Changes in accounting periods and in methods of accounting.	TD 9999 .....	Statutory Disallowance of Deductions for Certain Qualified Conservation Contributions Made by Partnerships and S Corporations.
TD 8400 .....	Taxation of Gain or Loss from Certain Nonfunctional Currency Transactions (Section 988 Transactions).	TD 10015 .....	Definition of Energy Property and Rules Applicable to the Energy Credit.
TD 8865 .....	Amortization of Intangible Property .....	TD 10016 .....	Taxable Income or Loss and Currency Gain or Loss With Respect to a Qualified Business Unit.
TD 9207 .....	Assumption of Partner Liabilities .....	TD 10025 .....	Guidance on Clean Electricity Low-Income Communities Bonus Credit Amount Program.

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## DEPARTMENT OF THE TREASURY

## Internal Revenue Service

## Agency Information Collection Activities; Comment Request on Proceeds From Real Estate Transactions.

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 15, 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. 1545-0997" 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 the form should be directed to Kerry Dennis at (202) 317-5751, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Kerry.L.Dennis@irs.gov](mailto:Kerry.L.Dennis@irs.gov).

**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.

*Title:* Proceeds From Real Estate Transactions.

*OMB Control Number:* 1545-0997.

*Form Number:* 1099-S.

*Abstract:* Internal Revenue Code section 6045(e) and the regulations there under require persons treated as real estate brokers to submit an information return to the IRS to report the gross proceeds from real estate transactions. Form 1099-S is used for this purpose. The IRS uses the information on the form to verify compliance with the reporting rules regarding real estate transactions.

*Current Actions:* There are no changes to the form that would affect burden, however the agency has updated the estimated number of responses based on the most recent filing projections.

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

*Affected Public:* Business or other for-profit organizations, and individuals or households.

*Estimated Number of Responses:* 5,450,400.

*Estimated Time per Response:* 10 minutes.

*Estimated Total Annual Burden Hours:* 872,064.

Dated: July 14, 2025.

**Kerry L. Dennis,**  
*Tax Analyst.*

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