

Updated Entry

1. KRIVORUCHKO, Aleksei Yurievich (Cyrillic: КРИВОРУЧКО, Алексей Юрьевич), Russia; DOB 17 Jul 1975; POB Stavropol, Russia; nationality Russia; Gender Male; Secondary sanctions risk: Ukraine-/Russia-Related Sanctions Regulations, 31 CFR 589.201 and/or 589.209 (individual) [UKRAINE-EO13661].

-to-

KRIVORUCHKO, Aleksei Yurievich (Cyrillic: КРИВОРУЧКО, Алексей Юрьевич) (a.k.a. KRIVORUCHKO, Aleksey; a.k.a. KRIVORUCHKO, Alexei), Russia; DOB 17 Jul 1975; POB Stavropol, Russia; nationality Russia; Gender Male; Secondary sanctions risk: Ukraine-/Russia-Related Sanctions Regulations, 31 CFR 589.201 and/or 589.209 (individual) [UKRAINE-EO13661] [RUSSIA-EO14024].

Removed Entry

1. KRIVORUCHKO, Aleksey (a.k.a. KRIVORUCHKO, Alexei), Russia; DOB 17 Jul 1975; POB Stavropol, Russia; nationality Russia; Gender Male (individual) [RUSSIA-EO14024].

Dated: September 15, 2022.

Andrea M. Gacki,

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

[FR Doc. 2022–21010 Filed 9–27–22; 8:45 am]

BILLING CODE 4810–AL–C

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request on Burden Related to U.S. Income Tax Return Forms for Individual Taxpayers

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 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. Currently, the IRS is soliciting comments concerning the burden associated with the U.S. Income Tax Return Forms for Individual Taxpayers.

DATES: Written comments should be received on or before November 28, 2022 to be assured of consideration.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 60 days of publication of this notice to pra.comments@irs.gov. Please include, “OMB Number: 1545–0074—Public Comment Request Notice” in the Subject line. Requests for additional information or copies of this collection can be directed to R. Joseph Durbala, at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: U.S. Income Tax Return for Individual Taxpayers.

OMB Control Number: 1545–0074.

Form Number: Form 1040 and affiliated return forms.

Abstract: IRC sections 6011 & 6012 of the Internal Revenue Code require individuals to prepare and file income tax returns annually. These forms and related schedules are used by individuals to report their income subject to tax and compute their correct tax liability. This information collection request (ICR) covers the actual reporting burden associated with preparing and submitting the prescribed return forms, by individuals required to file Form 1040 and any of its’ affiliated forms as explained in the attached table.

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 period. This approval package is being submitted for renewal purposes only.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals or Households, Farms.

Preliminary Estimated Number of Respondents: 172,556,400.

Preliminary Estimated Time per Respondent (Hours): 12.52.

Preliminary Estimated Total Annual Time (Hours): 2,160,119,237.

Preliminary Estimated Total Annual Monetized Time (\$): \$37,599,575,472.

Preliminary Estimated Total Out-of-Pocket Costs (\$): \$41,925,087,675.

Preliminary Estimated Total Monetized Burden (\$): \$79,524,663,147.

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

The following paragraph applies to all the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

Books or records relating to a collection of information must be retained if their contents may become material in the administration of any

internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Desired Focus of Comments: The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility.

- Evaluate the accuracy of the agency’s estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used.

- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of

information technology, e.g., by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: September 22, 2022.

Molly J. Stasko,
Senior Tax Analyst.

INDIVIDUAL TAX FORMS

Type	Form No.	Form name	URL	Type	Form No.	Form name	URL
Form	Form 1040	U.S. Individual Tax Return.	https://www.irs.gov/pub/irs-pdf/f1040.pdf	Form and Instruction.	Form 8396	Mortgage Interest Credit.	https://www.irs.gov/pub/irs-pdf/f8396.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i1040gi.pdf	Form and Instruction.	Form 8453	U.S. Individual Income Tax Declaration for an IRS e-file Return.	https://www.irs.gov/pub/irs-pdf/f8453.pdf
Form	Form*1040 (SP).	U.S Individual Tax Return in Spanish.	https://www.irs.gov/pub/irs-pdf/f1040sp.pdf	Form and Instruction.	Form 8453(SP).	U.S. Individual Income Tax Declaration for an IRS e-file Return (Spanish version).	https://www.irs.gov/pub/irs-pdf/f8453sp.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i1040sp.pdf	Form	Form 8582	Passive Activity Loss Limitation.	https://www.irs.gov/pub/irs-pdf/f8582.pdf
Form	Form 1040 Schedule 1.	Form 1040 Schedule 1 Additional Income and Adjustments to Income.	https://www.irs.gov/pub/irs-pdf/f1040s1.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8582.pdf
Form	Form 1040 Schedule 1 (SP).	Additional Income and Adjustments to Income in Spanish.	https://www.irs.gov/pub/irs-pdf/f1040s1s.pdf	Form	Form 8582–CR.	Passive Activity Credit Limitations.	https://www.irs.gov/pub/irs-pdf/f8582cr.pdf
Form	Form 1040 Schedule 2.	Form 1040 Schedule 2 Tax.	https://www.irs.gov/pub/irs-pdf/f1040s2.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8582cr.pdf
Form	Form 1040 Schedule 2 (SP).	Additional Taxes in Spanish.	https://www.irs.gov/pub/irs-pdf/f1040s2s.pdf	Form	Form 8586	Low-Income Housing Credit.	https://www.irs.gov/pub/irs-pdf/f8586.pdf
Form	Form 1040 Schedule 3.	Form 1040 Schedule 3 Nonrefundable Credits.	https://www.irs.gov/pub/irs-pdf/f1040s3.pdf	Form	Form 8594	Asset Acquisition Statement Under Section 1060.	https://www.irs.gov/pub/irs-pdf/f8594.pdf
Form	Form 1040 Schedule 3 (SP).	Additional Credits and Payments in Spanish.	https://www.irs.gov/pub/irs-pdf/f1040s3s.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8594.pdf
Form	Form 1040–C	U.S. Departing Alien Income Tax Return.	https://www.irs.gov/pub/irs-pdf/f1040c.pdf	Form	Form 8606	Nondeductible IRAs.	https://www.irs.gov/pub/irs-pdf/f8606.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i1040c.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8606.pdf
Form	Form 1040 X	Amended U.S. Individual Income Tax Return.	https://www.irs.gov/pub/irs-pdf/f1040x.pdf	Form	Form 8609–A	Annual Statement for Low-Income Housing Credit.	https://www.irs.gov/pub/irs-pdf/f8609a.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i1040x.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/i8609a.pdf
Form	Form 1040 NR.	U.S. Nonresident Alien Income Tax Return.	https://www.irs.gov/pub/irs-pdf/f1040nr.pdf	Form and Instruction.	Form 8611	Recapture of Low-Income Housing Credit.	https://www.irs.gov/pub/irs-pdf/f8611.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i1040nr.pdf	Form	Form 8615	Tax for Certain Children Who Have Investment Income of More than \$1,800.	https://www.irs.gov/pub/irs-pdf/f8615.pdf

INDIVIDUAL TAX FORMS—Continued

Type	Form No.	Form name	URL	Type	Form No.	Form name	URL
Form	Form 1040 NR(SP).	U.S. Nonresident Alien Income Tax Return (Spanish Version).	https://www.irs.gov/pub/irs-pdf/f1040nrs.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8615.pdf .
Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/f1040nrs.pdf .	Form	Form 8621	Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund.	https://www.irs.gov/pub/irs-pdf/f8621.pdf .
Form	1040 NR (Schedule NEC).	Tax on Income Not Effectively Connected with a U.S. Trade or Business.	https://www.irs.gov/pub/irs-pdf/f1040nm.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8621.pdf .
Form	1040 NR (Schedule NEC) (SP).	Tax on Income Not Effectively Connected with a U.S. Trade or Business (Spanish Version).	https://www.irs.gov/pub/irs-pdf/f1040nec.pdf .	Form	Form 8621-A	Return by a Shareholder Making Certain Late Elections to End Treatment as a Passive Foreign Investment Company.	https://www.irs.gov/pub/irs-pdf/f8621a.pdf .
Form	1040 NR (Schedule A).	Itemized Deductions.	https://www.irs.gov/pub/irs-pdf/f1040nra.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8621a.pdf .
Form	1040 NR (Schedule A) (SP).	Itemized Deductions (Spanish Version).	https://www.irs.gov/pub/irs-pdf/f1040nas.pdf .	Form and Instruction.	Form 8689	Allocation of Individual Income Tax to the Virgin Islands.	https://www.irs.gov/pub/irs-pdf/f8689.pdf .
Form	1040 NR (Schedule OI).	Other Information	https://www.irs.gov/pub/irs-pdf/f1040nro.pdf .	Form	Form 8697	Interest Computations Under the Look-Back Method for Completed Long-Term Contracts.	https://www.irs.gov/pub/irs-pdf/f8697.pdf .
Form	1040 NR (Schedule OI) (SP).	Other Information (Spanish Version).	https://www.irs.gov/pub/irs-pdf/f1040ois.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8697.pdf .
Form	Form 1040-PR.	Planilla para la Declaracion de la Contribucion Federal sobre el Trabajo por Cuenta Propia (Incluyendo el Credito Tributario Adicional por Hijos para Residentes Bona Fide de Puerto Rico).	https://www.irs.gov/pub/irs-pdf/f1040pr.pdf .	Form	Form 8801	Credit for Prior Year Minimum Tax-Individuals, Estates, and Trusts.	https://www.irs.gov/pub/irs-pdf/f8801.pdf .
Instruction .....	.....	Instrucciones para el Formulario 1040-PR, Planilla Para La Declaracion De La Contribucion Federal Sobre El Trabajo Por Cuenta Propia—Puerto Rico.	https://www.irs.gov/pub/irs-pdf/f1040pr.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8801.pdf .
Form	Form 1040-SR.	U.S. Income Tax Return for Seniors.	https://www.irs.gov/pub/irs-pdf/f1040s.pdf .	Form and Instruction.	Form 8814	Parents' Election to Report Child's Interest and Dividends.	https://www.irs.gov/pub/irs-pdf/f8814.pdf .
Form	Form 1040-SR (SP).	Form 1040-SR (SP) U.S. Income Tax Return for Seniors in Spanish.	https://www.irs.gov/pub/irs-pdf/f1040srs.pdf .	Form and Instruction.	Form 8815	Exclusion of Interest from Series EE and I U.S. Savings Bonds Issued After 1989.	https://www.irs.gov/pub/irs-pdf/f8815.pdf .

INDIVIDUAL TAX FORMS—Continued

Type	Form No.	Form name	URL	Type	Form No.	Form name	URL
Form	Form 1040-SS.	U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico).	https://www.irs.gov/pub/irs-pdf/f1040ss.pdf .	Form and Instruction.	Form 8818	Optional Form to Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989.	https://www.irs.gov/pub/irs-pdf/f8818.pdf .
Instruction		Instructions for Form 1040-SS, U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico).	https://www.irs.gov/pub/irs-pdf/i1040ss.pdf .	Form and Instruction.	Form 8820	Orphan Drug Credit.	https://www.irs.gov/pub/irs-pdf/f8820.pdf .
Form	Schedule A (1040).	Itemized Deductions.	https://www.irs.gov/pub/irs-pdf/f1040sa.pdf .	Form	Form 8824	Like-Kind Exchanges.	https://www.irs.gov/pub/irs-pdf/f8824.pdf .
Instruction			https://www.irs.gov/pub/irs-pdf/i1040sca.pdf .	Instruction			https://www.irs.gov/pub/irs-pdf/i8824.pdf .
Form and Instruction.	Schedule B (Form 1040).	Interest and Ordinary Dividends.	https://www.irs.gov/pub/irs-pdf/f1040sb.pdf .	Form and Instruction.	Form 8826	Disabled Access Credit.	https://www.irs.gov/pub/irs-pdf/f8826.pdf .
Instruction			https://www.irs.gov/pub/irs-pdf/i1040sb.pdf .	Form	Form 8828	Recapture of Federal Mortgage Subsidy.	https://www.irs.gov/pub/irs-pdf/f8828.pdf .
Form	Schedule C (Form 1040).	Profit or Loss from Business.	https://www.irs.gov/pub/irs-pdf/f1040sc.pdf .	Instruction			https://www.irs.gov/pub/irs-pdf/i8828.pdf .
Instruction			https://www.irs.gov/pub/irs-pdf/i1040sc.pdf .	Form	Form 8829	Expenses for Business Use of Your Home.	https://www.irs.gov/pub/irs-pdf/f8829.pdf .
Form	Schedule D (Form 1040).	Capital Gains and Losses.	https://www.irs.gov/pub/irs-pdf/f1040sd.pdf .	Instruction			https://www.irs.gov/pub/irs-pdf/i8829.pdf .
Instruction			https://www.irs.gov/pub/irs-pdf/i1040sd.pdf .	Form and Instruction.	Form 8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).	https://www.irs.gov/pub/irs-pdf/f8833.pdf .
Form	Schedule E (Form 1040).	Supplemental Income and Loss.	https://www.irs.gov/pub/irs-pdf/f1040se.pdf .	Form	Form 8834	Qualified Electric Vehicle Credit.	https://www.irs.gov/pub/irs-pdf/f8834.pdf .
Instruction			https://www.irs.gov/pub/irs-pdf/i1040se.pdf .	Form and Instruction.	Form 8835	Renewable Electricity, Refined Coal, and Indian Coal Production Credit.	https://www.irs.gov/pub/irs-pdf/f8835.pdf .
Form and Instruction.	Schedule EIC (Form 1040).	Earned Income Credit.	https://www.irs.gov/pub/irs-pdf/f1040sei.pdf .	Instruction			https://www.irs.gov/pub/irs-pdf/i8835.pdf .
Form	Schedule EIC (SP) (F. 1040).	Earned Income Credit (Spanish version).	https://www.irs.gov/pub/irs-pdf/f1040sep.pdf .	Form and Instruction.	Form 8838	Consent to Extend the Time to Assess Tax Under Section 367-Gain Recognition Agreement.	https://www.irs.gov/pub/irs-pdf/f8838.pdf .
Form	Schedule F (Form 1040).	Profit or Loss from Farming.	https://www.irs.gov/pub/irs-pdf/f1040sf.pdf .	Form	Form 8839	Qualified Adoption Expenses.	https://www.irs.gov/pub/irs-pdf/f8839.pdf .
Instruction			https://www.irs.gov/pub/irs-pdf/i1040sf.pdf .	Instruction			https://www.irs.gov/pub/irs-pdf/i8839.pdf .
Form	Schedule H (Form 1040).	Household Employment Taxes.	https://www.irs.gov/pub/irs-pdf/f1040sh.pdf .	Form and Instruction.	Form 8840	Closer Connection Exception Statement for Aliens.	https://www.irs.gov/pub/irs-pdf/f8840.pdf .
Instruction			https://www.irs.gov/pub/irs-pdf/i1040sh.pdf .	Form and Instruction.	Form 8843	Statement for Exempt Individuals and Individuals with a Medical Condition.	https://www.irs.gov/pub/irs-pdf/f8843.pdf .

INDIVIDUAL TAX FORMS—Continued

Type	Form No.	Form name	URL	Type	Form No.	Form name	URL
Form	Schedule J (Form 1040).	Income Averaging for Farmers and Fishermen.	https://www.irs.gov/pub/irs-pdf/f1040sj.pdf .	Form and Instruction.	Form 8844 ...	Empowerment Zone and Renewal Community Employment Credit.	https://www.irs.gov/pub/irs-pdf/f8844.pdf .
Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i1040sj.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8844.pdf .
Form	Schedule LEP (Form 1040).	Request for Alternative Language Products by Taxpayers with Limited English Proficiency (LEP).	https://www.irs.gov/pub/irs-pdf/f1040lep.pdf .	Form	Form 8845 ...	Indian Employment Credit.	https://www.irs.gov/pub/irs-pdf/f8845.pdf .
Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i1040lep.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8845.pdf .
Form	Schedule LEP (SP) (Form 1040(SP)).	Schedule LEP Limited English Proficiency (SP).	https://www.irs.gov/pub/irs-pdf/f1040les.pdf .	Form and Instruction.	Form 8846 ...	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips.	https://www.irs.gov/pub/irs-pdf/f8846.pdf .
Form	Schedule R (Form 1040).	Credit for the Elderly or the Disabled.	https://www.irs.gov/pub/irs-pdf/f1040sr.pdf .	Form	Form 8853 ...	Archer MSAa and Long-Term Care Insurance Contracts.	https://www.irs.gov/pub/irs-pdf/f8853.pdf .
Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i1040sr.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8853.pdf .
Form	Schedule SE (Form 1040).	Self-Employment Tax.	https://www.irs.gov/pub/irs-pdf/f1040sse.pdf .	Form	Form 8854 ...	Initial and Annual Expatriation Information Statement.	https://www.irs.gov/pub/irs-pdf/f8854.pdf .
Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i1040sse.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8854.pdf .
Form and Instruction.	Form 1040 V	Payment Voucher	https://www.irs.gov/pub/irs-pdf/f1040v.pdf .	Form	Form 8858 ...	Information Return of U.S. Persons with Respect to Foreign Disregarded Entities.	https://www.irs.gov/pub/irs-pdf/f8858.pdf .
Form and Instruction.	Form 1040 ES/OCR.	Estimated Tax for Individuals (Optical Character Recognition with Form 1040V).	Form 1040–ES(OCR) contains four estimated tax payment vouchers. Form 1040–ES (OCR) is included in the 2021 Tax Package 1040ES/V mail out	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8858.pdf .
Form and Instruction.	Form 1040 ES	Estimate Tax for Individuals.	https://www.irs.gov/pub/irs-pdf/f1040es.pdf .	Form	Schedule M (Form 8858).	Transactions Between Controlled Foreign Disregarded Entity and Filer or Other Related Entities.	https://www.irs.gov/pub/irs-pdf/f8858sm.pdf .
Form and Instruction.	Form 1040 ES (NR).	U.S. Estimated Tax for Non-resident Alien Individuals.	https://www.irs.gov/pub/irs-pdf/f1040esn.pdf .	Form	Form 8859 ...	District of Columbia First-Time Homebuyer Credit.	https://www.irs.gov/pub/irs-pdf/f8859.pdf .
Form and Instruction.	Form 1040 ES (PR).	Federales Estimadas del Trabajo por Cuenta Propia y sobre el Empleo de Empleados Domestocs-Puerto Rico.	https://www.irs.gov/pub/irs-pdf/f1040esp.pdf .	Form	Form 8862 ...	Information to Claim Earned Income Credit After Disallowance.	https://www.irs.gov/pub/irs-pdf/f8862.pdf .
Form	Schedule 8812 (Form 1040).	Additional Child Tax Credit.	https://www.irs.gov/pub/irs-pdf/f1040s8.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8862.pdf .

INDIVIDUAL TAX FORMS—Continued

Type	Form No.	Form name	URL	Type	Form No.	Form name	URL
Instruction .....	.....	Instructions for Schedule 8812.	https://www.irs.gov/pub/irs-pdf/i1040s8.pdf .	Form	Form 8862(SP).	Information to Claim Earned Income Credit After Disallowance (Spanish Version).	https://www.irs.gov/pub/irs-pdf/f8862sp.pdf .
Form	Schedule 8812(SP) (Form 1040).	Additional Tax Credit (Spanish version).	https://www.irs.gov/pub/irs-pdf/f1040s8s.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8862sp.pdf .
Instruction .....	.....	Instructions for Schedule 8812 (Spanish version).	https://www.irs.gov/pub/irs-pdf/i1040s8s.pdf .	Form	Form 8863	Education Credits	https://www.irs.gov/pub/irs-pdf/f8863.pdf .
Form	Form 461	Limitation on Business Losses.	https://www.irs.gov/pub/irs-pdf/f461.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8863.pdf .
Instruction .....	.....	Instructions for Form 461, Limitation on Business Losses.	https://www.irs.gov/pub/irs-pdf/f461.pdf .	Form	Form 8864	Biodiesel and Renewable Diesel Fuels Credit.	https://www.irs.gov/pub/irs-pdf/f8864.pdf .
Form and Instruction.	Form 673	Statement for Claiming Exemption from Withholding on Foreign Earned Income Eligible for the Exclusions Provided by Section 911.	https://www.irs.gov/pub/irs-pdf/f673.pdf .	Instruction .....	.....	Instructions for Form 8864, Biodiesel and Renewable Diesel Fuels Credit.	https://www.irs.gov/pub/irs-pdf/i8864.pdf .
Form	Form 926	Return by a U.S. Transferor of Property to a Foreign Corporation.	https://www.irs.gov/pub/irs-pdf/f926.pdf .	Form	Form 8865	Return of U.S. Persons with Respect to Certain Foreign Partnerships.	https://www.irs.gov/pub/irs-pdf/f8865.pdf .
Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/f926.pdf .	Form	Schedule K-1 (Form 8865).	Partner's Share of Income Deductions, Credits, etc.	https://www.irs.gov/pub/irs-pdf/f8865sk1.pdf .
Form	Form 965-A	Individual Report of Net 965 Tax Liability.	https://www.irs.gov/pub/irs-pdf/f965a.pdf .	Form	Schedule K-2 (Form 8865).	Partners' Distributive Share Items—International.	https://www.irs.gov/pub/irs-pdf/f8865sk2.pdf .
Instruction	Form 965-A .....	.....	https://www.irs.gov/pub/irs-pdf/f965a.pdf .	Form	Schedule K-3 (Form 8865).	Partner's Share of Income, Deductions, Credits, etc. International.	https://www.irs.gov/pub/irs-pdf/f8865sk3.pdf .
Form	Form 965-C	Transfer Agreement Under 965(h)(3).	https://www.irs.gov/pub/irs-pdf/f965c.pdf .	Form	Schedule O (Form 8865).	Transfer of Property to a Foreign Partnership.	https://www.irs.gov/pub/irs-pdf/f8865so.pdf .
Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/f965c.pdf .	Form	Schedule P (Form 8865).	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership.	https://www.irs.gov/pub/irs-pdf/f8865sp.pdf .
Form and Instruction.	Form 970	Application to Use LIFO Inventory Method.	https://www.irs.gov/pub/irs-pdf/f970.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8865.pdf .
Form and Instruction.	Form 972	Consent of Shareholder to Include Specific Amount in Gross Income.	https://www.irs.gov/pub/irs-pdf/f972.pdf .	Form	Form 8866	Interest Corporation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method.	https://www.irs.gov/pub/irs-pdf/f8866.pdf .
Form	Form 982	Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment).	https://www.irs.gov/pub/irs-pdf/f982.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8866.pdf .
Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/f982.pdf.	.....	Form 8867	Paid Preparer's Due Diligence Checklist.	https://www.irs.gov/pub/irs-pdf/f8867.pdf .

INDIVIDUAL TAX FORMS—Continued

Type	Form No.	Form name	URL	Type	Form No.	Form name	URL
Form	Form 1045	Application for Tentative Refund.	https://www.irs.gov/pub/irs-pdf/f1045.pdf .	Instruction			https://www.irs.gov/pub/irs-pdf/i8867.pdf .
Instruction			https://www.irs.gov/pub/irs-pdf/f1045.pdf .	Form	Form 8873	Extraterritorial Income Exclusion.	https://www.irs.gov/pub/irs-pdf/f8873.pdf .
Form	Form 1098-F	Fines, Penalties and Other Amounts.	https://www.irs.gov/pub/irs-pdf/f1098f.pdf .	Instruction			https://www.irs.gov/pub/irs-pdf/i8873.pdf .
Instruction		Instructions for Form 1098-F, Fines, Penalties and Other Amounts.	https://www.irs.gov/pub/irs-pdf/i1098f.pdf .	Form and Instruction.	Form 8874	New Markets Credit.	https://www.irs.gov/pub/irs-pdf/f8874.pdf .
Form	Form 1116	Foreign Tax Credit.	https://www.irs.gov/pub/irs-pdf/f1116.pdf .	Form and Instruction.	Form 8878	IRS e-file Signature Authorization for Form 4686 or Form 2350.	https://www.irs.gov/pub/irs-pdf/f8878.pdf .
Instruction			https://www.irs.gov/pub/irs-pdf/i1116.pdf .	Form and Instruction.	Form 8878 SP	Autorizacion de firma para presentar por medio del IRS e-file para el Formulario 4868 (SP) o el Formulario 2350 (SP).	https://www.irs.gov/pub/irs-pdf/f8878sp.pdf .
Form and Instruction.	Form 1127	Application for Extension of Time for Payment of Tax.	https://www.irs.gov/pub/irs-pdf/f1127.pdf .	Form and Instruction.	Form 8879	IRS e-file Signature Authorization.	https://www.irs.gov/pub/irs-pdf/f8879.pdf .
Form	Form 1128	Application to Adopt, Change, or Retain a Tax Year.	https://www.irs.gov/pub/irs-pdf/f1128.pdf .	Form and Instruction.	Form 8879 SP	Autorizacion de firm para presentar la Declaracion por medio del IRS e-file.	https://www.irs.gov/pub/irs-pdf/f8879sp.pdf .
Instruction			https://www.irs.gov/pub/irs-pdf/i1128.pdf .	Form and Instruction.	Form 8880	Credit for Qualified Retirement Savings Contributions.	https://www.irs.gov/pub/irs-pdf/f8880.pdf .
Form and Instruction.	Form 1310	Statement of Person Claiming Refund Due to a Deceased Taxpayer.	https://www.irs.gov/pub/irs-pdf/f1310.pdf .	Form	Form 8881	Credit for Small Employer Pensions Plan Startup Costs.	https://www.irs.gov/pub/irs-pdf/f8881.pdf .
Form	Form 2106	Employee Business Expenses.	https://www.irs.gov/pub/irs-pdf/f2106.pdf .	Instruction			https://www.irs.gov/pub/irs-pdf/i8881.pdf .
Instruction			https://www.irs.gov/pub/irs-pdf/i2106.pdf .	Form and Instruction.	Form 8882	Credit for Employer-Provided Childcare Facilities and Services.	https://www.irs.gov/pub/irs-pdf/f8882.pdf .
Form and Instruction.	Form 2120	Multiple Support Declaration.	https://www.irs.gov/pub/irs-pdf/f2120.pdf .	Form	Form 8886	Reportable Transaction Disclosure Statement.	https://www.irs.gov/pub/irs-pdf/f8886.pdf .
Form	Form 2210	Underpayment of Estimated Tax by Individuals, Estates, and Trusts.	https://www.irs.gov/pub/irs-pdf/f2210.pdf .	Instruction			https://www.irs.gov/pub/irs-pdf/i8886.pdf .
Instruction			https://www.irs.gov/pub/irs-pdf/i2210.pdf .	Form and Instruction.	Form 8888	Direct Deposit of Refund to More than One Account.	https://www.irs.gov/pub/irs-pdf/f8888.pdf .
Form	Form 2210-F	Underpayment of Estimated Tax by Farmers and Fishermen.	https://www.irs.gov/pub/irs-pdf/f2210f.pdf .	Form	Form 8889	Health Savings Accounts (HSAs).	https://www.irs.gov/pub/irs-pdf/f8889.pdf .
Instruction			https://www.irs.gov/pub/irs-pdf/i2210f.pdf .	Instruction			https://www.irs.gov/pub/irs-pdf/i8889.pdf .
Form and Instruction.	Form 2350	Application for Extension of Time to File U.S. Income Tax Return.	https://www.irs.gov/pub/irs-pdf/f2350.pdf .	Form and Instruction.	Form 8896	Low Sulfur Diesel Fuel Production Credit.	https://www.irs.gov/pub/irs-pdf/f8896.pdf .

INDIVIDUAL TAX FORMS—Continued

Type	Form No.	Form name	URL	Type	Form No.	Form name	URL
Form and Instruction.	Form 2350 SP	Solicitud de Prorroga para Presentar la Declaracion del Impuesto Personal sobre el Ingreso de lose Estados Unidos.	https://www.irs.gov/pub/irs-pdf/f2350sp.pdf .	Form	Form 8898 ...	Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Possession.	https://www.irs.gov/pub/irs-pdf/f8898.pdf .
Form	Form 2441 ...	Child and Dependent Care Expenses.	https://www.irs.gov/pub/irs-pdf/f2441.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8898.pdf .
Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i2441.pdf .	Form	Form 8900 ...	Qualified Railroad Track Maintenance Credit.	https://www.irs.gov/pub/irs-pdf/f8900.pdf .
Form	Form 2555 ...	Foreign Earned Income.	https://www.irs.gov/pub/irs-pdf/f2555.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8900.pdf .
Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i2555.pdf .	Form	Form 8903 ...	Domestic Production Activities Deduction.	https://www.irs.gov/pub/irs-pdf/f8903.pdf .
Form	Form 3115 ...	Application for Change in Accounting Method.	https://www.irs.gov/pub/irs-pdf/f3115.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8903.pdf .
Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i3115.pdf .	Form and Instruction.	Form 8906 ...	Distills Spirits Credit.	https://www.irs.gov/pub/irs-pdf/f8906.pdf .
Form	Form 3468 ...	Investment Credit	https://www.irs.gov/pub/irs-pdf/f3468.pdf .	Form	Form 8908 ...	Energy Efficient Home Credit.	https://www.irs.gov/pub/irs-pdf/f8908.pdf .
Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i3468.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8908.pdf .
Form	Form 3520 ...	Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts.	https://www.irs.gov/pub/irs-pdf/f3520.pdf .	Form	Form 8910 ...	Alternative Motor Vehicle Credit.	https://www.irs.gov/pub/irs-pdf/f8910.pdf .
Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i3520.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8910.pdf .
Form	Form 3800 ...	General Business Credit.	https://www.irs.gov/pub/irs-pdf/f3800.pdf .	Form	Form 8911 ...	Alternative Fuel Vehicle Refueling Property Credit.	https://www.irs.gov/pub/irs-pdf/f8911.pdf .
Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i3800.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8911.pdf .
Form	Form 3903 ...	Moving Expenses	https://www.irs.gov/pub/irs-pdf/f3903.pdf .	Form	Form 8912 ...	Credit to Holders of Tax Credit Bonds.	https://www.irs.gov/pub/irs-pdf/f8912.pdf .
Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i3903.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8912.pdf .
Form	Form 4070 ...	Employee's Report of Tips to Employer.	https://www.irs.gov/pub/irs-pdf/p1244.pdf .	Form	Form 8915-C	Qualified 2018 Disaster Retirement Plan Distributions and Repayments.	https://www.irs.gov/pub/irs-pdf/f8915c.pdf .
Form	Form 4070A ..	Employee's Daily Record of Tips.	https://www.irs.gov/pub/irs-pdf/p1244.pdf .	Instruction .....	.....	Instructions for Form 8915-C, Qualified 2018 Disaster Retirement Plan Distributions and Repayments.	https://www.irs.gov/pub/irs-pdf/i8915c.pdf .
Form	Form 4136 ...	Credit for Federal Tax Paid on Fuels.	https://www.irs.gov/pub/irs-pdf/f4136.pdf .	Form	8915-D	Qualified 2019 Disaster Retirement Plan Distributions and Repayments.	https://www.irs.gov/pub/irs-pdf/f8915d.pdf .
Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i4136.pdf .	Instruction .....	.....	Instructions for 8915-D Qualified 2019 Disaster Retirement Plan Distributions and Repayments.	https://www.irs.gov/pub/irs-pdf/i8915d.pdf .

INDIVIDUAL TAX FORMS—Continued

Type	Form No.	Form name	URL	Type	Form No.	Form name	URL
Form and Instruction.	Form 4137 ...	Social Security and Medicare Tax on Under-reported Tip Income.	https://www.irs.gov/pub/irs-pdf/f4137.pdf .	Form	Form 8915-F	Qualified Disaster Retirement Plan—Distributions and Re-payments.	https://www.irs.gov/pub/irs-pdf/f8915f.pdf .
Form	Form 4255 ...	Recapture of Investment Credit.	https://www.irs.gov/pub/irs-pdf/f4255.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8915f.pdf .
Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i4255.pdf .	Form and Instruction.	Form 8919 ...	Uncollected Social Security and Medicare Tax on Wages.	https://www.irs.gov/pub/irs-pdf/f8919.pdf .
Form and Instruction.	Form 4361 ...	Application for Exemption from Self-Employment Tax for Use by Ministers, Members of Religious Orders, and Christian Science Practitioners.	https://www.irs.gov/pub/irs-pdf/f4361.pdf .	Form	Form 8925 ...	Report of Employer-Owned Life Insurance Contracts.	https://www.irs.gov/pub/irs-pdf/f8925.pdf .
Form	Form 4562 ...	Depreciation and Amortization.	https://www.irs.gov/pub/irs-pdf/f4562.pdf .	Form and Instruction.	Form 8932 ...	Credit for Employer Differential Wage Payments.	https://www.irs.gov/pub/irs-pdf/f8932.pdf .
Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/f4562.pdf .	Form	Form 8933 ...	Carbon Dioxide Sequestration Credit.	https://www.irs.gov/pub/irs-pdf/f8933.pdf .
Form and Instruction.	Form 4563 ...	Exclusion of Income for Bona Fide Residents of American Samoa.	https://www.irs.gov/pub/irs-pdf/f4563.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8933.pdf .
Form	Form 4684 ...	Causalities and Thefts.	https://www.irs.gov/pub/irs-pdf/f4684.pdf .	Form and Instruction.	Form 8936 ...	Qualified Plug-In Electric Drive Motor Vehicle Credit.	https://www.irs.gov/pub/irs-pdf/f8936.pdf .
Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i4684.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8936.pdf .
Form	Form 4797 ...	Sale of Business Property.	https://www.irs.gov/pub/irs-pdf/f4797.pdf .	Form	Form 8941 ...	Credit for Small Employer Health Insurance Premiums.	https://www.irs.gov/pub/irs-pdf/f8941.pdf .
Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i4797.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8941.pdf .
Form and Instruction.	Form 4835 ...	Farm Rental Income and Expenses.	https://www.irs.gov/pub/irs-pdf/f4835.pdf .	Form	Form 8949 ...	Sales and other Dispositions of Capital Assets.	https://www.irs.gov/pub/irs-pdf/f8949.pdf .
Form and Instruction.	Form 4852 ...	Substitute for Form W-2, Wage and Tax Statement or Form 1099-R, Distributions from Pension Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	https://www.irs.gov/pub/irs-pdf/f4852.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8949.pdf .
Form and Instruction.	Form 4852(SP).	Substitute for Form W-2, Wage and Tax Statement or Form 1099-R, Distributions from Pension Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. (Spanish Version).	Still under development at the time of release of this notice	Form	Form 8958 ...	Allocation of Tax Amounts Between Certain Individuals in Community Property States.	https://www.irs.gov/pub/irs-pdf/f8958.pdf .

INDIVIDUAL TAX FORMS—Continued

Type	Form No.	Form name	URL	Type	Form No.	Form name	URL
Form and Instruction.	Form 4868 ...	Application for Automatic Extension of Time to File Individual U.S. Income Tax Return.	https://www.irs.gov/pub/irs-pdf/f4868.pdf .	Form	Form 8962 ...	Premium Tax Credit.	https://www.irs.gov/pub/irs-pdf/f8962.pdf .
Form and Instruction.	Form 4868 SP	Solicitud de Prorroga Automatica para Presentar la Declaracion del Impuesto sobre el Ingreso Personal de los Estados Unidos.	https://www.irs.gov/pub/irs-pdf/f4868sp.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8962.pdf .
Form and Instruction.	Form 4952 ...	Investment Interest Expense Deduction.	https://www.irs.gov/pub/irs-pdf/f4952.pdf .	Form	8993	Section 250 Deduction for Foreign-Derived Intangible Income (FDII) and Global Intangible Low-Taxed Income (GILTI).	https://www.irs.gov/pub/irs-pdf/f8993.pdf .
Form and Instruction.	Form 4970 ...	Tax on Accumulation Distribution of Trusts.	https://www.irs.gov/pub/irs-pdf/f4970.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8993.pdf .
Form and Instruction.	Form 4972 ...	Tax on Lump-Sum Distributions.	https://www.irs.gov/pub/irs-pdf/f4972.pdf .	Form	Form 8994 ...	Employer Credit for Paid Family and Medical Leave.	https://www.irs.gov/pub/irs-pdf/f8994.pdf .
Form and Instruction.	Form 5074 ...	Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands (CNMI).	https://www.irs.gov/pub/irs-pdf/f5074.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8994.pdf .
Form and Instruction.	Form 5213 ...	Election to Postpone Determination as to Whether the Presumption Applies that an Activity is Engaged in for Profit.	https://www.irs.gov/pub/irs-pdf/f5213.pdf .	Form	Form 8995 ...	Qualified Business Income Deduction Simplified Computation.	https://www.irs.gov/pub/irs-pdf/f8995.pdf .
Form	Form 5329 ...	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.	https://www.irs.gov/pub/irs-pdf/f5329.pdf .	Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i8995.pdf .
Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i5329.pdf .	Form	Form 8995-A	Qualified Business Income Deduction.	https://www.irs.gov/pub/irs-pdf/f8995a.pdf .
Form	Form 5405 ...	First-Time Homebuyer Credit.	https://www.irs.gov/pub/irs-pdf/f5405.pdf .	Form	Schedule A (Form 8995-A).	Specified Service Trades or Businesses.	https://www.irs.gov/pub/irs-pdf/f8995aa.pdf .
Instruction .....	.....	.....	https://www.irs.gov/pub/irs-pdf/i5405.pdf .	Form	Schedule B (Form 8995-A).	Aggregation of Business Operations.	https://www.irs.gov/pub/irs-pdf/f8995ab.pdf .
Form	Form 5471 ...	Information Return of U.S. Persons with Respect to Certain Foreign Corporations.	https://www.irs.gov/pub/irs-pdf/f5471.pdf .	Form	Schedule C (Form 8995-A).	Loss Netting And Carryforward.	https://www.irs.gov/pub/irs-pdf/f8995ac.pdf .
Form	Schedule J (Form 5471).	Accumulated Earnings and Profits (E&P) and Taxes of Controlled Foreign Corporations.	https://www.irs.gov/pub/irs-pdf/f5471sj.pdf .	Form	Schedule D (Form 8995-A).	Special Rules for Patrons of Agricultural or Horticultural Cooperatives.	https://www.irs.gov/pub/irs-pdf/f8995ad.pdf .

INDIVIDUAL TAX FORMS—Continued

Type	Form No.	Form name	URL	Type	Form No.	Form name	URL
Form	Schedule M (Form 5471).	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons.	https://www.irs.gov/pub/irs-pdf/f5471sm.pdf .	Instruction			https://www.irs.gov/pub/irs-pdf/i8995a.pdf .
Form	Schedule O (Form 5471).	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock.	https://www.irs.gov/pub/irs-pdf/f5471so.pdf .	Form	9000	Alternative Media Preference.	https://www.irs.gov/pub/irs-pdf/f9000.pdf .
Instruction			https://www.irs.gov/pub/irs-pdf/i5471.pdf .	Form	9000(SP)	Alternative Media Preference (Spanish Version).	https://www.irs.gov/pub/irs-pdf/f9000sp.pdf .
Form	Form 5695	Residential Energy Credits.	https://www.irs.gov/pub/irs-pdf/f5695.pdf .	Form and Instruction.	Form 9465	Installment Agreement Request.	https://www.irs.gov/pub/irs-pdf/f9465.pdf .
Instruction			https://www.irs.gov/pub/irs-pdf/i5695.pdf .	Instruction			https://www.irs.gov/pub/irs-pdf/i9465.pdf .
Form	Form 5713	International Boycott Report.	https://www.irs.gov/pub/irs-pdf/f5713.pdf .	Form and Instruction.	Form 9465 SP	Solicitud para un Plan de Pagos a Plazos.	https://www.irs.gov/pub/irs-pdf/f9465sp.pdf .
Form	Schedule A (Form 5713).	International Boycott Factor (Section 999(c)(1)).	https://www.irs.gov/pub/irs-pdf/f5713sa.pdf .	Instruction			https://www.irs.gov/pub/irs-pdf/i9465sp.pdf .
Form	Schedule B (Form 5713).	Specifically Attributable Taxes and Income (Section 999(c)(2)).	https://www.irs.gov/pub/irs-pdf/f5713sb.pdf .	Form	Form T (Timber).	Forest Activities Schedules.	https://www.irs.gov/pub/irs-pdf/ft.pdf .
Form	Schedule C (Form 5713).	Tax Effect of the International Boycott Provisions.	https://www.irs.gov/pub/irs-pdf/f5713sc.pdf .	Instruction			https://www.irs.gov/pub/irs-pdf/it.pdf .
Instruction			https://www.irs.gov/pub/irs-pdf/i5713.pdf .	Form and Instruction.	Form W-4	Employee's Withholding Allowance Certificate.	https://www.irs.gov/pub/irs-pdf/fw4.pdf .
Form	Form 5884	Work Opportunity Cost.	https://www.irs.gov/pub/irs-pdf/f5884.pdf .	Form and Instruction.	Form W-4 (SP).	Certificado de Exencion de la Retencion del Empleado.	https://www.irs.gov/pub/irs-pdf/fw4sp.pdf .
Instruction			https://www.irs.gov/pub/irs-pdf/i5884.pdf .	Form and Instruction.	Form W-4 (KO).	Employee's Withholding Allowance Certificate (Korean Version).	https://www.irs.gov/pub/irs-pdf/fw4ko.pdf .
Form	Form 5884-A	Credits for Affected Disaster Area Employees.	https://www.irs.gov/pub/irs-pdf/f5884a.pdf .	Form and Instruction.	Form W-4 (RU).	Employee's Withholding Allowance Certificate (Russian Version).	https://www.irs.gov/pub/irs-pdf/fw4ru.pdf .
	Instruction (F5884A).		https://www.irs.gov/pub/irs-pdf/i5884a.pdf .	Form and Instruction.	Form W-4 (VIE).	Employee's Withholding Allowance Certificate (Vietnamese Version).	https://www.irs.gov/pub/irs-pdf/fw4vie.pdf .
Form	Form 6198	At-Risk Limitations.	https://www.irs.gov/pub/irs-pdf/f6198.pdf .	Form and Instruction.	Form W-4 (ZH-S).	Employee's Withholding Allowance Certificate (Chinese—Simple Version).	https://www.irs.gov/pub/irs-pdf/fw4zhs.pdf .
Instruction			https://www.irs.gov/pub/irs-pdf/i6198.pdf .	Form and Instruction.	Form W-4 (ZH-T).	Employee's Withholding Allowance Certificate (Chinese—Traditional Version).	https://www.irs.gov/pub/irs-pdf/fw4zht.pdf .
Form	Form 6251	Alternative Minimum Tax—Individuals.	https://www.irs.gov/pub/irs-pdf/f6251.pdf .	Form and Instruction.	Form W-4 P	Withholding Certificate for Pension or Annuity Payments.	https://www.irs.gov/pub/irs-pdf/fw4p.pdf .

INDIVIDUAL TAX FORMS—Continued

Type	Form No.	Form name	URL	Type	Form No.	Form name	URL
Instruction	Form 6251		https://www.irs.gov/pub/irs-pdf/i6251.pdf	Form and Instruction.	Form W-4 S	Request for Federal Income Tax Withholding from Sick Pay.	https://www.irs.gov/pub/irs-pdf/fw4s.pdf
Form and Instruction.	Form 6252	Installment Sale Income.	https://www.irs.gov/pub/irs-pdf/i6252.pdf	Form and Instruction.	Form W-4 V	Voluntary Withholding Request.	https://www.irs.gov/pub/irs-pdf/fw4v.pdf
Form	Form 6478	Biofuel Producer Credit.	https://www.irs.gov/pub/irs-pdf/i6478.pdf	Form and Instruction.	Form W-4 R	Withholding Certificate for Retirement Payments Other Than Pensions or Annuities.	https://www.irs.gov/pub/irs-pdf/fw4r.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i6478.pdf	Form and Instruction.	Form W-7	Application for IRS Individual Taxpayer Identification Number.	https://www.irs.gov/pub/irs-pdf/fw7.pdf
Form	Form 6765	Credit for Increasing Research Activities.	https://www.irs.gov/pub/irs-pdf/i6765.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/iw7.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i6765.pdf	Form	Form W-7 A	Application for Taxpayer Identification Number for Pending U.S. Adoptions.	https://www.irs.gov/pub/irs-pdf/fw7a.pdf
Form and Instruction.	Form 6781	Gains and Losses from Section 1256 Contracts and Straddles.	https://www.irs.gov/pub/irs-pdf/i6781.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/iw7a.pdf
Form	Form 7203	S Corporation Shareholder Stock and Debt Basis Limitations.	https://www.irs.gov/pub/irs-pdf/i7203.pdf	Form and Instruction.	Form W-7 (SP).	Solicitud de Numero de Indenticacion Personal del Contribuyente del Servicio de Impuestos Internos.	https://www.irs.gov/pub/irs-pdf/fw7sp.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i7203.pdf	Instruction			https://www.irs.gov/pub/irs-pdf/iw7sp.pdf
Form	Form 7204	Consent to Extend the Time to Assess Tax Related to Contested Foreign Income Taxes—Provisional Foreign Tax Credit Agreement.	Still under development at the time of release of this notice.	Form	Form W-7 (COA).	Certificate of Accuracy for IRS Individual Taxpayer Identification Number.	https://www.irs.gov/pub/irs-pdf/fw7coa.pdf
Instruction			Still under development at the time of release of this notice	Other: Notice			https://www.irs.gov/pub/irs-irbs/irb06-26.pdf
Form	Form 8082	Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR).	https://www.irs.gov/pub/irs-pdf/i8082.pdf	Other: Notice			https://www.irs.gov/pub/irs-irbs/irb08-14.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i8082.pdf	Other: Publication			https://www.irs.gov/pub/irs-pdf/p972.pdf
Form	Form 8275	Disclosure Statement.	https://www.irs.gov/pub/irs-pdf/i8275.pdf	Other: TD			https://www.irs.gov/pub/irs-irbs/irb08-33.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i8275.pdf	Other: Rev. Proc.			https://www.irs.gov/pub/irs-irbs/irb04-09.pdf
Form	Form 8275-R	Regulation Disclosure Statement.	https://www.irs.gov/pub/irs-pdf/i8275r.pdf	Other: TD			https://www.govinfo.gov/content/pkg/FR-2020-07-23/pdf/2020-15351.pdf?utm_medium=email&utm_campaign=subscription+mailing+list&A1utm_source=federalregister.gov
Instruction			https://www.irs.gov/pub/irs-pdf/i8275r.pdf	Other: TD			

INDIVIDUAL TAX FORMS—Continued

Type	Form No.	Form name	URL	Type	Form No.	Form name	URL
Form	Form 8283	Noncash Charitable Contributions.	https://www.irs.gov/pub/irs-pdf/f8283.pdf	Other: TD	9920.		https://www.govinfo.gov/content/pkg/FR-2020-10-01/pdf/2020-21777.pdf
Instruction			https://www.irs.gov/pub/irs-pdf/i8283.pdf	Other: TD	9924.		https://www.govinfo.gov/content/pkg/FR-2020-10-06/pdf/2020-22071.pdf
Form and Instruction.	Form 8332	Release of Claim to Exemption for Child of Divorced or Separated Parents.	https://www.irs.gov/pub/irs-pdf/f8332.pdf	Other: TD	9959.		https://www.govinfo.gov/content/pkg/FR-2022-01-04/pdf/2021-27887.pdf
Form and Instruction.	Form 8379	Injured Spouse Claim and Allocation.	https://www.irs.gov/pub/irs-pdf/f8379.pdf				
Instruction			https://www.irs.gov/pub/irs-pdf/i8379.pdf				

[FR Doc. 2022–20960 Filed 9–27–22; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Requesting Comments on Tax-Exempt Organization 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. The IRS is soliciting comments concerning forms used by tax-exempt organizations. See Appendix A for a list of forms, schedules, and related attachments.

DATES: Written comments should be received on or before November 28, 2022 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. Include OMB Control No. 1545–0047 in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to Jon Callahan, (737) 800–7639, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at jon.r.callahan@irs.gov.

SUPPLEMENTARY INFORMATION: Today, 93 percent of all tax-exempt organization returns are prepared using software by the taxpayer or with preparer assistance. Section 3101 of the Taxpayer First Act, Public Law 116–25, requires all tax-exempt organizations to electronically file statements or returns in the Form 990 series or Form 8872, with a temporary waiver for small organizations.

These are forms used by tax-exempt organizations. These include Forms 990, 990–BL, 990–EZ, 990–N, 990–PF, 990–T, 990–W, and related forms and schedules tax-exempt organizations attach to their tax returns (see Appendix-A to this notice). In addition, there are numerous regulations, notices and Treasury Decisions that are covered by the burden estimate provided in this notice. See Appendix-B for a list.

Taxpayer 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 what you need to do, 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. Tax-Exempt Income Tax Return.

OMB Number: 1545–0047.

Form Numbers: Forms 990, 990–BL, 990–EZ, 990–N, 990–PF, 990–T, 990–W, 1023, 1023–EZ, 1024, 1024–A, 1028,

1120–POL, 4720, 5578, 5884–C, 5884–D, 6069, 6497, 7203, 8038, 8038–B, 8038–CP, 8038–G, 8038–GC, 8038–R, 8038–T, 8038–TC, 8282, 8328, 8330, 8453–TE., 8453–X, 8718, 8868, 8870, 8871, 8872, 8879–TE, 8886–T, 8899 and all other related forms, schedules, and attachments. (see Appendix-A to this notice).

Abstract: These forms and schedules are used to determine that tax-exempt organizations fulfill the operating conditions within the limitations of their tax exemption. The data is also used for general statistical purposes.

Current Actions: There have been changes in IRS guidance documents related to various forms approved under this approval package during the past year. There have been additions 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-comment notice from OMB. This approval package is being submitted for renewal purposes.

Type of Review: Revision of a currently approved collection.

Affected Public: Tax-Exempt Organizations.

Preliminary Estimated Number of Responses: 1,684,700.

Preliminary Estimated Time Per Respondent (Hours): 33.46.

Preliminary Estimated Total Time (Hours): 56,366,435.

Preliminary Estimated Total Monetized Time (\$): \$2,986,782,081.

Preliminary Estimated Total Out-of-Pocket Costs (\$): \$1,671,920,252.

Preliminary Estimated Total Monetized Burden (\$): \$4,658,702,333.