

minority depository institutions and other issues of concern to minority depository institutions. In addition to attending the meeting, members of the public may submit written statements to the MDIAC by email to: *MDIAC@occ.treas.gov*.

The OCC must receive any written statements no later than 5:00 p.m. EDT on Thursday, September 19, 2024. Members of the public who plan to attend the public meeting should contact the OCC by 5:00 p.m. EDT on Thursday, September 19, 2024—to indicate whether they will attend in person or virtually, and to obtain information about participating in the meeting—via email at *MDIAC@occ.treas.gov* or by telephone at (202) 649-5420. Attendees should provide their full name, email address, and organization, if any. Members of the public who are deaf, hard of hearing, or have a speech disability, should dial 7-1-1 to access telecommunications relay services for this meeting.

Michael J. Hsu,

Acting Comptroller of the Currency.

[FR Doc. 2024-19915 Filed 9-4-24; 8:45 am]

BILLING CODE 4810-33-P

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 4, 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 to *pra.comments@irs.gov*. Please include, “OMB Number: 1545-0074—Public Comment Request Notice” in the Subject line.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection can be directed to R. Joseph Durbala, at (202) 317-5746, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at *RJoseph.Durbala@irs.gov*.

SUPPLEMENTARY INFORMATION:

Tax Compliance Burden

Tax compliance burden is defined as the time and money taxpayers spend to comply with their tax filing responsibilities. Time-related activities include recordkeeping, tax planning, gathering tax materials, learning about the law and 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. Income Tax Return for Individual Taxpayers.

OMB Number: 1545-0074.

Form Numbers: 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 also 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. In filing season 2025, the Internal Revenue Service (IRS) will continue to employ its free direct e-file tax return system (Direct File) as an optional service available to taxpayers with supported tax situations.

It is anticipated that all these changes will have an impact on the overall burden and cost estimates requested for this approval package, however these estimates were not finalized at the time of release of this notice. These estimated figures are expected to be available by the release of the 30-day comment notice from OMB. 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: 172,900,000.

Preliminary Estimated Time per Respondent (Hours): 13 hrs. 6 mins.

Preliminary Estimated Total Annual Time (Hours): 2,266,000,000.

Preliminary Estimated Total Annual Monetized Time (\$): 46,672,000,000.

Preliminary Estimated Total Out-of-Pockets Costs (\$): 45,684,000,000.

Preliminary Estimated Total Monetized Burden (\$): 92,356,000,000.

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

Note: Amounts below are estimates for Fiscal Year (FY) 2025. 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.

ICB ESTIMATES FOR THE 1040/SR/NR/NR-EZ/X SERIES OF RETURNS AND SUPPORTING FORMS AND SCHEDULES

[FY2025]

| | FY24 | Program change due to adjustment | FY25 |
|-----------------------------|------------------|----------------------------------|------------------|
| Number of Respondents | 171,800,000 | 1,100,000 | 172,900,000 |
| Burden in Hours | 2,249,000,000 | 17,000,000 | 2,266,000,000 |
| Monetized Time Burden | \$46,342,000,000 | \$330,000,000 | \$46,672,000,000 |

ICB ESTIMATES FOR THE 1040/SR/NR/NR-EZ/X SERIES OF RETURNS AND SUPPORTING FORMS AND SCHEDULES—
Continued
[FY2025]

| | FY24 | Program change due to adjustment | FY25 |
|------------------------------|------------------|----------------------------------|------------------|
| Out-of-Pocket Costs | \$45,365,000,000 | \$319,000,000 | \$45,684,000,000 |
| Total Monetized Burden | \$91,707,000,000 | \$649,000,000 | \$92,356,000,000 |

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: August 30, 2024.

Ronald J. Durbala,
IRS Tax Analyst.

INDIVIDUAL TAX FORMS

| Type | Form No. | Form name | URL | Type | Form No. | Form name | URL |
|--------------|------------------------------|--|---|-----------------------|----------------|--|---|
| Form | Form 1040 | U.S. Individual Income Tax Return. | https://www.irs.gov/pub/irs-dft/f1040-dft.pdf | Form | Form 8275-R | Regulation Disclosure Statement. | https://www.irs.gov/pub/irs-pdf/f8275r.pdf |
| Instructions | Form 1040 (SP) | U.S. Individual Income Tax Return (Spanish version). | https://www.irs.gov/pub/irs-pdf/f1040sp-dft.pdf | Instructions | Form 8283 | Noncash Charitable Contributions. | https://www.irs.gov/pub/irs-pdf/f8283.pdf |
| Instructions | | | https://www.irs.gov/pub/irs-dft/f1040sp-dft.pdf | Instructions | | | https://www.irs.gov/pub/irs-pdf/f8283.pdf |
| Form | Form 1040 Schedule 1. | Form 1040 Schedule 1 Additional Income and Adjustments to Income. | https://www.irs.gov/pub/irs-dft/f1040s1-dft.pdf | Form and Instructions | Form 8332 | Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent. | https://www.irs.gov/pub/irs-pdf/f8332.pdf |
| Form | Form 1040 Schedule 1 (SP). | Additional Income and Adjustments to Income in Spanish. | https://www.irs.gov/pub/irs-dft/f1040s1s-dft.pdf | Form and Instructions | Form 8379 | Injured Spouse Allocation. | https://www.irs.gov/pub/irs-pdf/f8379.pdf |
| Form | Form 1040 Schedule 2. | Additional Taxes | https://www.irs.gov/pub/irs-dft/f1040s2-dft.pdf | Instructions | | | https://www.irs.gov/pub/irs-pdf/f8379.pdf |
| Form | Form 1040 Schedule 2 (SP). | Additional Taxes (Spanish version). | https://www.irs.gov/pub/irs-dft/f1040s2s-dft.pdf | Form and Instructions | Form 8396 | Mortgage Interest Credit. | https://www.irs.gov/pub/irs-pdf/f8396.pdf |
| Form | Form 1040 Schedule 3. | Additional Credits and Payments. | https://www.irs.gov/pub/irs-dft/f1040s3-dft.pdf | Form | Form 8404 | Interest Charge on DISC-Related Deferred Tax Liability. | https://www.irs.gov/pub/irs-pdf/f8404.pdf |
| Form | Form 1040 Schedule 3 (SP). | Additional Credits and Payments (Spanish version). | https://www.irs.gov/pub/irs-dft/f1040s3s-dft.pdf | Form and Instructions | Form 8453 | U.S. Individual Income Tax Return. | https://www.irs.gov/pub/irs-pdf/f8453.pdf |
| Form | Form 1040-C | U.S. Departing Alien Income Tax Return. | https://www.irs.gov/pub/irs-pdf/f1040c.pdf | Form and Instructions | Form 8453 (SP) | U.S. Individual Income Tax Return (Spanish version). | https://www.irs.gov/pub/irs-pdf/f8453sp.pdf |
| Instructions | | | https://www.irs.gov/pub/irs-pdf/f1040c.pdf | Form | Form 8582 | Passive Activity Loss Limitation. | https://www.irs.gov/pub/irs-pdf/f8582.pdf |
| Form | Form 1040 X | Amended U.S. Individual Income Tax Return. | https://www.irs.gov/pub/irs-pdf/f1040x.pdf | Instructions | | | https://www.irs.gov/pub/irs-pdf/f8582.pdf |
| Instructions | | | https://www.irs.gov/pub/irs-dft/f1040x-dft.pdf | Form | Form 8582-CR | Passive Activity Credit Limitations. | https://www.irs.gov/pub/irs-pdf/f8582cr.pdf |
| Form | Form 1040 NR | U.S. Nonresident Alien Income Tax Return. | https://www.irs.gov/pub/irs-dft/f1040nr-dft.pdf | Instructions | | | https://www.irs.gov/pub/irs-pdf/f8582cr.pdf |
| Instructions | | | https://www.irs.gov/pub/irs-pdf/f1040nr.pdf | Form | Form 8586 | Low-Income Housing Credit. | https://www.irs.gov/pub/irs-pdf/f8586.pdf |
| Form | Form 1040 NR (SP). | U.S. Nonresident Alien Income Tax Return (Spanish Version). | https://www.irs.gov/pub/irs-pdf/f1040nrs.pdf | Form | Form 8594 | Asset Acquisition Statement Under Section 1060. | https://www.irs.gov/pub/irs-pdf/f8594.pdf |
| Instructions | | | https://www.irs.gov/pub/irs-dft/f1040nrs-dft.pdf | Instructions | | | https://www.irs.gov/pub/irs-pdf/f8594.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-dft/f1040nr-ndft.pdf | Form | Form 8606 | Nondeductible IRAs | https://www.irs.gov/pub/irs-pdf/f8606.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/f1040nrnm.pdf | Instructions | | | https://www.irs.gov/pub/irs-pdf/f8606.pdf |

INDIVIDUAL TAX FORMS—Continued

| Type | Form No. | Form name | URL | Type | Form No. | Form name | URL |
|--------------|----------------------------|---|---|-----------------------|-------------|---|---|
| Form | 1040 NR (Schedule A). | Itemized Deductions | https://www.irs.gov/pub/irs-dft/f1040nra-dft.pdf | Form | Form 8609-A | Annual Statement for Low-Income Housing Credit. | https://www.irs.gov/pub/irs-pdf/f8609a.pdf |
| Form | 1040 NR (Schedule A) (SP). | Itemized Deductions (Spanish Version). | https://www.irs.gov/pub/irs-pdf/f1040nra.pdf | Instructions | | | https://www.irs.gov/pub/irs-pdf/f8609a.pdf |
| Form | 1040 NR (Schedule O). | Other Information | https://www.irs.gov/pub/irs-dft/f1040nro-dft.pdf | Form and Instructions | Form 8611 | Recapture of Low-Income Housing Credit. | https://www.irs.gov/pub/irs-pdf/f8611.pdf |
| Form | 1040 NR (Schedule O) (SP). | Other Information (Spanish Version). | https://www.irs.gov/pub/irs-pdf/f1040ois.pdf | Form | Form 8615 | Tax for Certain Children Who Have Unearned Income. | https://www.irs.gov/pub/irs-pdf/f8615.pdf |
| Form | 1040 NR (Schedule P). | Gain or Loss of Foreign Persons from Sale or Exchange of Certain Partnership Interests. | https://www.irs.gov/pub/irs-dft/f1040nrp-dft.pdf | Instructions | | | https://www.irs.gov/pub/irs-pdf/f8615.pdf |
| Form | Form 1040-PR | U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico) (Puerto Rico Version). | https://www.irs.gov/pub/irs-pdf/f1040pr.pdf | Form | Form 8621 | Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. | https://www.irs.gov/pub/irs-pdf/f8621.pdf |
| Instructions | | U.S. Tax Return for Seniors. | https://www.irs.gov/pub/irs-pdf/f1040sr.pdf | Instructions | | | https://www.irs.gov/pub/irs-pdf/f8621.pdf |
| Form | Form 1040-SR | U.S. Tax Return for Seniors. | https://www.irs.gov/pub/irs-pdf/f1040sr.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 | Form 1040-SR (SP). | Tax Return for Seniors (Spanish version). | https://www.irs.gov/pub/irs-pdf/f1040srs.pdf | Instructions | | | https://www.irs.gov/pub/irs-pdf/f8621a.pdf |
| 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-dft/f1040ss-dft.pdf | Form and Instructions | Form 8689 | Allocation of Individual Income Tax to the U.S. Virgin Islands. | https://www.irs.gov/pub/irs-pdf/f8689.pdf |
| Instructions | | U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico) (Spanish Version). | https://www.irs.gov/pub/irs-dft/f1040sss-dft.pdf | Form | Form 8697 | Interest Computation Under the Look-Back Method for Completed Long-Term Contracts. | https://www.irs.gov/pub/irs-pdf/f8697.pdf |
| Form | Form 1040-SS (SP). | U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico) (Spanish Version). | https://www.irs.gov/pub/irs-dft/f1040sss-dft.pdf | Instructions | | | https://www.irs.gov/pub/irs-pdf/f8697.pdf |
| Instructions | | Itemized Deductions | https://www.irs.gov/pub/irs-dft/f1040ssa-dft.pdf | Form | Form 8801 | Credit for Prior Year Minimum Tax-Individuals, Estates, and Trusts. | https://www.irs.gov/pub/irs-pdf/f8801.pdf |
| Form | Schedule A (1040). | Itemized Deductions | https://www.irs.gov/pub/irs-dft/f1040ssa-dft.pdf | Instructions | | | https://www.irs.gov/pub/irs-pdf/f8801.pdf |

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|-----------------|------------------------------|--|---|--------------------------|-------------------|--|---|
| Instructions .. | | | https://www.irs.gov/pub/irs-pdf/i1040sca.pdf | Form and Instructions .. | Form 8814 | Parents' Election to Report Child's Interest and Dividends. | https://www.irs.gov/pub/irs-pdf/i8814.pdf |
| Form | Schedule B (Form 1040). | Interest and Ordinary Dividends. | https://www.irs.gov/pub/irs-dft/i1040sb--dft.pdf | Instructions | Form 8815 | Exclusion of Interest from Series EE and I U.S. Savings Bonds Issued After 1989. | https://www.irs.gov/pub/irs-pdf/i8815.pdf |
| Instructions .. | ..... | ..... | https://www.irs.gov/pub/irs-pdf/i1040sca.pdf | Form and Instructions .. | 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/i8818.pdf |
| Form | Schedule C (Form 1040). | Profit or Loss from Business. | https://www.irs.gov/pub/irs-dft/i1040sc--dft.pdf | Form and Instructions .. | Form 8820 | Orphan Drug Credit .. | https://www.irs.gov/pub/irs-pdf/i8820.pdf |
| Instructions .. | ..... | ..... | https://www.irs.gov/pub/irs-pdf/i1040scsc.pdf | Form | Form 8824 | Like-Kind Exchanges | https://www.irs.gov/pub/irs-pdf/i8824.pdf |
| Form | Schedule C (SP) (Form 1040). | Profit or Loss from Business (Spanish Version). | https://www.irs.gov/pub/irs-dft/i1040scs--dft.pdf | Instructions .. | Form 8826 | Disabled Access | https://www.irs.gov/pub/irs-pdf/i8826.pdf |
| Form | Schedule D (Form 1040). | Capital Gains and Losses. | https://www.irs.gov/pub/irs-dft/i1040sd--dft.pdf | Form and Instructions .. | Form 8828 | Recapture of Federal Mortgage Subsidy. | https://www.irs.gov/pub/irs-pdf/i8828.pdf |
| Instructions .. | ..... | ..... | https://www.irs.gov/pub/irs-pdf/i1040sd.pdf | Form | Form 8829 | Expenses for Business Use of Your Home. | https://www.irs.gov/pub/irs-pdf/i8829.pdf |
| Form | Schedule E (Form 1040). | Supplemental Income and Loss. | https://www.irs.gov/pub/irs-dft/i1040se--dft.pdf | Instructions .. | Form 8833 | Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b). | https://www.irs.gov/pub/irs-pdf/i8833.pdf |
| Instructions .. | ..... | ..... | https://www.irs.gov/pub/irs-pdf/i1040se.pdf | Form | Form 8834 | Qualified Electric Vehicle Credit. | https://www.irs.gov/pub/irs-pdf/i8834.pdf |
| Form | Schedule EIC (Form 1040). | Eamed Income Credit | https://www.irs.gov/pub/irs-dft/i1040sei--dft.pdf | Form and Instructions .. | Form 8835 | Renewable Electricity, Refined Coal, and Indian Coal Production Credit. | https://www.irs.gov/pub/irs-pdf/i8835.pdf |
| Form | Schedule EIC (SP) (F. 1040). | Eamed Income Credit (Spanish version). | https://www.irs.gov/pub/irs-dft/i1040sep--dft.pdf | Form | Form 8838 | Consent to Extend the Time to Assess Tax Under Section 367-Againment. | https://www.irs.gov/pub/irs-pdf/i8838.pdf |
| Instructions .. | ..... | ..... | https://www.irs.gov/pub/irs-dft/i1040sef--dft.pdf | Form and Instructions .. | Form 8838-P | Consent To Extend the Time To Assess the Tax Pursuant to the Gain Deferral Method (Section 721(c)). | https://www.irs.gov/pub/irs-dft/i8838p--dft.pdf |
| Form | Schedule F (Form 1040). | Profit or Loss from Farming. | https://www.irs.gov/pub/irs-dft/i1040sfs--dft.pdf | Form | Form 8839 | Qualified Adoption Expenses. | https://www.irs.gov/pub/irs-pdf/i8839.pdf |
| Instructions .. | ..... | ..... | https://www.irs.gov/pub/irs-dft/i1040sfs.pdf | Form | Form 8840 | Closer Connection Exception Statement for Aliens. | https://www.irs.gov/pub/irs-pdf/i8840.pdf |
| Form | Schedule F (SP) (Form 1040). | Profit or Loss from Farming (Spanish Version). | https://www.irs.gov/pub/irs-dft/i1040sfs--dft.pdf | Form and Instructions .. | Form 8839 | Qualified Adoption Expenses. | https://www.irs.gov/pub/irs-pdf/i8839.pdf |
| Instructions .. | ..... | ..... | https://www.irs.gov/pub/irs-pdf/i1040shs.pdf | Form | Form 8839 | Qualified Adoption Expenses. | https://www.irs.gov/pub/irs-pdf/i8839.pdf |
| Form | Schedule H (Form 1040). | Household Employment Taxes. | https://www.irs.gov/pub/irs-dft/i1040sh--dft.pdf | Form | Form 8839 | Qualified Adoption Expenses. | https://www.irs.gov/pub/irs-pdf/i8839.pdf |
| Instructions .. | ..... | ..... | https://www.irs.gov/pub/irs-dft/i1040shs--dft.pdf | Form | Form 8839 | Qualified Adoption Expenses. | https://www.irs.gov/pub/irs-pdf/i8839.pdf |
| Form | Schedule H (SP) (Form 1040). | Household Employment Taxes (Spanish Version). | https://www.irs.gov/pub/irs-dft/i1040shs--dft.pdf | Form | Form 8839 | Qualified Adoption Expenses. | https://www.irs.gov/pub/irs-pdf/i8839.pdf |
| Instructions .. | ..... | ..... | https://www.irs.gov/pub/irs-pdf/i1040shs.pdf | Form and Instructions .. | Form 8839 | Qualified Adoption Expenses. | https://www.irs.gov/pub/irs-pdf/i8839.pdf |

INDIVIDUAL TAX FORMS—Continued

| Type | Form No. | Form name | URL | Type | Form No. | Form name | URL |
|------------------------|-------------------------------------|--|---|------------------------|-------------------------|---|---|
| Form | Schedule H (PR) (Form 1040). | Household Employment Taxes (Puerto Rico Version). | https://www.irs.gov/pub/irs-pdf/f1040prh.pdf | Form and Instructions. | Form 8843 | Statement for Exempt Individuals and Individuals with a Medical Condition. | https://www.irs.gov/pub/irs-pdf/f8843.pdf |
| Instructions | | | | Form and Instructions | Form 8844 | Empowerment Zone Employment Credit. | https://www.irs.gov/pub/irs-pdf/f8844.pdf |
| Form | Schedule J (Form 1040). | Income Averaging for Farmers and Fishermen. | https://www.irs.gov/pub/irs-dft/f1040sj--dft.pdf | Form | Form 8845 | Indian Employment Credit. | https://www.irs.gov/pub/irs-pdf/f8845.pdf |
| Instructions | | | | Instructions | | | |
| Form | Schedule LEP (Form 1040). | Request for Change in Language Preference. | https://www.irs.gov/pub/irs-dft/f1040lep--dft.pdf | Form and Instructions. | Form 8846 | Credit for Employer and Social Security and Medicare Taxes Paid on Certain Employee Tips. | https://www.irs.gov/pub/irs-pdf/f8846.pdf |
| Instructions | | | | Form | Form 8853 | Archer MSA and Long-Term Care Insurance Contracts. | https://www.irs.gov/pub/irs-pdf/f8853.pdf |
| Form | Schedule LEP (SP) (Form 1040 (SP)). | Request for Change in Language Preference (Spanish Version). | https://www.irs.gov/pub/irs-dft/f1040les--dft.pdf | Instructions | | | |
| Form | Schedule R (Form 1040). | Credit for the Elderly or the Disabled. | https://www.irs.gov/pub/irs-dft/f1040sr--dft.pdf | Form | Form 8854 | Initial and Annual Expatiation Statement. | https://www.irs.gov/pub/irs-pdf/f8854.pdf |
| Instructions | | | | Instructions | | | |
| Form | Schedule SE (Form 1040). | Self-Employment Tax | https://www.irs.gov/pub/irs-dft/f1040sse--dft.pdf | Form | Form 8858 | Information Return of U.S. Persons with Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs). | https://www.irs.gov/pub/irs-pdf/f8858.pdf |
| Instructions | | | | Instructions | | | |
| Form | Schedule SE (SP) (Form 1040). | Self-Employment Tax (Spanish Version). | https://www.irs.gov/pub/irs-dft/f1040ssp--dft.pdf | Form | Schedule M (Form 8858). | Transactions Between Foreign Disregarded Entity (FDE) or Foreign Branch (FB) and the Filer or Other Related Entities. | https://www.irs.gov/pub/irs-pdf/f8858sm.pdf |
| Instructions | | | | Form | Form 8859 | Carryforward of the District of Columbia First-Time Homebuyer Credit. | https://www.irs.gov/pub/irs-pdf/f8859.pdf |
| Form and Instructions. | Form 1040 V | Payment Voucher | https://www.irs.gov/pub/irs-dft/f1040v--dft.pdf | Form | Form 8862 | Information to Claim Earned Income Credit After Disallowance. | https://www.irs.gov/pub/irs-pdf/f8862.pdf |
| Form and Instructions. | 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 1040ESV mail out. | Form | | | |
| Form and Instructions. | Form 1040 ES | Estimate Tax for Individuals. | https://www.irs.gov/pub/irs-pdf/f1040es.pdf | Instructions | | | |
| Form and Instructions. | Form 1040 ES (NR). | U.S. Estimated Tax for Nonresident Alien Individuals. | https://www.irs.gov/pub/irs-pdf/f1040esn.pdf | Form | Form 8862 (SP) | Information to Claim Earned Income Credit After Disallowance (Spanish Version). | https://www.irs.gov/pub/irs-pdf/f8862.sp.pdf |

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|------------------------|---------------------------------|---|---|--------------|--------------|---------------------------|--|---|
| Form and Instructions. | Form 1040 ES (PR). | Estimated Federal Tax on Self Employment Income and on Household Employees (Residents of Puerto Rico). | https://www.irs.gov/pub/irs-pdf/f1040es.pdf | Instructions | Form | Form 8863 | Education Credits (American Opportunity and Lifetime Learning Credits). | https://www.irs.gov/pub/irs-pdf/f8863.pdf |
| Form | Schedule 8812 (Form 1040). | Credits for Qualifying Children and Other Dependents. | https://www.irs.gov/pub/irs-dft/f1040s8-dft.pdf | Instructions | Form | Form 8864 | Biodiesel and Renewable Diesel Fuels Credit. | https://www.irs.gov/pub/irs-pdf/f8864.pdf |
| Instructions | | | | Instructions | Form | Form 8865 | Return of U.S. Persons with Respect to Certain Foreign Partnerships. | https://www.irs.gov/pub/irs-pdf/f8865.pdf |
| Form | Schedule 8812 (SP) (Form 1040). | Credits for Qualifying Children and Other Dependents (Spanish version). | https://www.irs.gov/pub/irs-dft/f1040s8s-dft.pdf | Form | Form | Schedule K-1 (Form 8865). | Partner's Share of Income, Deductions, Credits, etc. | https://www.irs.gov/pub/irs-pdf/f8865sk1.pdf |
| Instructions | Form 172 | Net Operating Losses (NOLs) for Individuals, Estates, and Trusts. | https://www.irs.gov/pub/irs-pdf/f1040s8s.pdf | Form | Form | Schedule K-2 (Form 8865). | Partners' Distributive Share Items--International. | https://www.irs.gov/pub/irs-pdf/f8865sk2.pdf |
| Form | Form 461 | Limitation on Business Losses. | https://www.irs.gov/pub/irs-pdf/f461.pdf | Form | Form | Schedule K-3 (Form 8865). | Partner's Share of Income, Deductions, Credits, etc. International. | https://www.irs.gov/pub/irs-pdf/f8865sk3.pdf |
| Instructions | | | | Form | Form | Schedule O (Form 8865). | Transfer of Property to a Foreign Partnership (Under section 6038B). | https://www.irs.gov/pub/irs-pdf/f8865so.pdf |
| Form and Instructions. | Form 673 | Statement for Claiming Exemption from Withholding on Foreign Earned Income Eligible for the Exclusion(s) Provided by Section 911. | https://www.irs.gov/pub/irs-pdf/f673.pdf | Form | 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 | Form 926 | Return by a U.S. Transferor of Property to a Foreign Corporation. | https://www.irs.gov/pub/irs-pdf/f926.pdf | Instructions | Instructions | | | https://www.irs.gov/pub/irs-pdf/f8865.pdf |
| Instructions | Form 965-A | Individual Report of Net 965 Tax Liability. | https://www.irs.gov/pub/irs-pdf/f965a.pdf | Form | Form | Form 8866 | Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method. | https://www.irs.gov/pub/irs-pdf/f8866.pdf |
| Instructions | | | | Form | Form | Form 8867 | Paid Preparer's Due Diligence Checklist. | https://www.irs.gov/pub/irs-pdf/f8867.pdf |
| Form | Form 965-C | Transfer Agreement Under 965(h)(3). | https://www.irs.gov/pub/irs-pdf/f965c.pdf | Instructions | Instructions | Form 8873 | Extraterritorial Income Exclusion. | https://www.irs.gov/pub/irs-pdf/f8866.pdf |
| Instructions | | | | Instructions | Instructions | | | https://www.irs.gov/pub/irs-pdf/f8867.pdf |
| Form and Instructions. | Form 970 | Application to Use LIFO Inventory Method. | https://www.irs.gov/pub/irs-pdf/f970.pdf | Form | Form | | | https://www.irs.gov/pub/irs-pdf/f8873.pdf |
| Form and Instructions. | Form 972 | Consent of Shareholder to Include Specific Amount in Gross Income. | https://www.irs.gov/pub/irs-pdf/f972.pdf | Form | Form | | | |

INDIVIDUAL TAX FORMS—Continued

| Type | Form No. | Form name | URL | Type | Form No. | Form name | URL |
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| 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 | Instructions | | | https://www.irs.gov/pub/irs-pdf/f8873.pdf |
| Instructions | | | https://www.irs.gov/pub/irs-pdf/f982.pdf | Form and Instructions | Form 8874 | New Markets Credit | https://www.irs.gov/pub/irs-pdf/f8874.pdf |
| Form | Form 1045 | Application for Tentative Refund | https://www.irs.gov/pub/irs-pdf/f1045.pdf | Form and Instructions | Form 8878 | IRS e-file Signature Authorization for Form 4868 or Form 2350 | https://www.irs.gov/pub/irs-pdf/f8878.pdf |
| Instructions | | | https://www.irs.gov/pub/irs-pdf/f1045.pdf | Form and Instructions | Form 8878 SP | IRS e-file Signature Authorization for Form 4868 or Form 2350 (Spanish Version) | https://www.irs.gov/pub/irs-pdf/f8878sp.pdf |
| Form | Form 1098-F | Fines, Penalties and Other Amounts | https://www.irs.gov/pub/irs-pdf/f1098f.pdf | Form and Instructions | Form 8879 | IRS e-file Signature Authorization | https://www.irs.gov/pub/irs-pdf/f8879.pdf |
| Instructions | | | https://www.irs.gov/pub/irs-pdf/f1098f.pdf | Form and Instructions | Form 8879 SP | IRS e-file Signature Authorization (Spanish Version) | https://www.irs.gov/pub/irs-pdf/f8879sp.pdf |
| Form | Form 1116 | Foreign Tax Credit (Individual, Estate, or Trust) | https://www.irs.gov/pub/irs-pdf/f1116.pdf | Form and Instructions | Form 8880 | Credit for Qualified Retirement Savings Contributions | https://www.irs.gov/pub/irs-pdf/f8880.pdf |
| Instructions | | | https://www.irs.gov/pub/irs-pdf/f1116.pdf | Form | Form 8881 | Credit for Small Employer Pension Plan Startup Costs | https://www.irs.gov/pub/irs-pdf/f8881.pdf |
| Form and Instructions | Form 1127 | Application for Extension of Time for Payment of Tax Due to Undue Hardship | https://www.irs.gov/pub/irs-pdf/f1127.pdf | Instructions | | | https://www.irs.gov/pub/irs-pdf/f8881.pdf |
| Form | Form 1128 | Application to Adopt, Change or Retain a Tax Year | https://www.irs.gov/pub/irs-pdf/f1128.pdf | Form and Instructions | Form 8882 | Credit for Employer-Provided Child Care Facilities and Services | https://www.irs.gov/pub/irs-pdf/f8882.pdf |
| Instructions | | | https://www.irs.gov/pub/irs-pdf/f1128.pdf | Form | Form 8886 | Reportable Transaction Disclosure Statement | https://www.irs.gov/pub/irs-pdf/f8886.pdf |
| Form and Instructions | Form 1310 | Statement of Person Claiming Refund Due a Deceased Taxpayer | https://www.irs.gov/pub/irs-pdf/f1310.pdf | Instructions | | | https://www.irs.gov/pub/irs-pdf/f8886.pdf |
| Form | Form 2106 | Employee Business Expenses | https://www.irs.gov/pub/irs-pdf/f2106.pdf | Form and Instructions | Form 8888 | Allocation of Refund (Including Savings Bond Purchases) | https://www.irs.gov/pub/irs-pdf/f8888.pdf |
| Instructions | | | https://www.irs.gov/pub/irs-pdf/f2106.pdf | Form | Form 8889 | Health Savings Account (HSA) | https://www.irs.gov/pub/irs-pdf/f8889.pdf |
| Form and Instructions | Form 2120 | Multiple Support Declaration | https://www.irs.gov/pub/irs-pdf/f2120.pdf | Instructions | | | https://www.irs.gov/pub/irs-pdf/f8889.pdf |
| Form | Form 2210 | Underpayment of Estimated Tax by Individuals, Estates, and Trusts | https://www.irs.gov/pub/irs-pdf/f2210.pdf | Form and Instructions | Form 8896 | Low Sulfur Diesel Fuel Production Credit | https://www.irs.gov/pub/irs-pdf/f8896.pdf |
| Instructions | | | https://www.irs.gov/pub/irs-pdf/f2210.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 |

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| Form | Form 2210-F | Underpayment of Estimated Tax by Farmers and Fishermen. | https://www.irs.gov/pub/irs-pdf/f2210f.pdf | Instructions | Form | | https://www.irs.gov/pub/irs-pdf/f8998.pdf |
| Instructions .. | Form 2350 | Application for Extension of Time to File U.S. Income Tax Return. | https://www.irs.gov/pub/irs-pdf/f2350.pdf | Form | Form 8900 ..... | ..... | https://www.irs.gov/pub/irs-pdf/f8900.pdf |
| Form and Instructions. | Form 2350 SP | Application for Extension of Time to File U.S. Income Tax Return (Spanish Version). | https://www.irs.gov/pub/irs-pdf/f2350sp.pdf | Form | Form 8903 ..... | ..... | https://www.irs.gov/pub/irs-pdf/f8903.pdf |
| Form | Form 2441 | Child and Dependent Care Expenses. | https://www.irs.gov/pub/irs-pdf/f2441.pdf | Instructions | Form 8906 ..... | ..... | https://www.irs.gov/pub/irs-pdf/f8906.pdf |
| Instructions .. | Form 2555 | Foreign Earned Income. | https://www.irs.gov/pub/irs-pdf/f2555.pdf | Form and Instructions. | Form 8908 ..... | ..... | https://www.irs.gov/pub/irs-pdf/f8908.pdf |
| Form | Form 3115 | Application for Changing Accounting Method. | https://www.irs.gov/pub/irs-pdf/f3115.pdf | Form | Form 8910 ..... | ..... | https://www.irs.gov/pub/irs-pdf/f8910.pdf |
| Instructions .. | Form 3468 | Investment Credit | https://www.irs.gov/pub/irs-pdf/f3468.pdf | Form | Form 8911 ..... | ..... | https://www.irs.gov/pub/irs-pdf/f8911.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 | Schedule A (Form 8911). | ..... | https://www.irs.gov/pub/irs-dft/f8911sa-dft.pdf |
| Instructions .. | Form 3520-A | Annual Information Return of Foreign Trust With a U.S. Owner. | https://www.irs.gov/pub/irs-dft/f3520a-dft.pdf | Form | Form 8912 ..... | ..... | https://www.irs.gov/pub/irs-pdf/f8912.pdf |
| Form | Form 3800 | General Business Credit. | https://www.irs.gov/pub/irs-pdf/f3800.pdf | Instructions | Form 8915-C ..... | ..... | https://www.irs.gov/pub/irs-pdf/f8915c.pdf |
| Instructions .. | Form 3903 | Moving Expenses | https://www.irs.gov/pub/irs-pdf/f3903.pdf | Form | Form 8915-D ..... | ..... | https://www.irs.gov/pub/irs-pdf/f8915d.pdf |
| Form | Form 4070 | Employee's Report of Tips to Employer. | ..... | Form | Form 8915-F ..... | ..... | https://www.irs.gov/pub/irs-pdf/f8915f.pdf |
| Form | Form 4070A | Employee's Daily Record of Tips. | ..... | Form and Instructions. | Form 8919 ..... | ..... | https://www.irs.gov/pub/irs-pdf/f8919.pdf |
| Form | Form 4136 | Credit for Federal Tax Paid on Fuels. | https://www.irs.gov/pub/irs-pdf/f4136.pdf | Form | Form 8925 ..... | ..... | https://www.irs.gov/pub/irs-pdf/f8925.pdf |

INDIVIDUAL TAX FORMS—Continued

| Type | Form No. | Form name | URL | Type | Form No. | Form name | URL |
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| Instructions .. | | | https://www.irs.gov/pub/irs-pdf/f4136.pdf | Form and Instructions. | Form 8932 | Credit for Employer Differential Wage Payments. | https://www.irs.gov/pub/irs-pdf/f8932.pdf |
| Form and Instructions. | Form 4137 | Social Security and Medicare Tax on Unreported Tip Income. | https://www.irs.gov/pub/irs-pdf/f4137.pdf | Form | Form 8933 | Carbon Oxide Sequestration Credit. | https://www.irs.gov/pub/irs-pdf/f8933.pdf |
| Form | Form 4255 | Recapture of Investment Credit. | https://www.irs.gov/pub/irs-pdf/f4255.pdf | Instructions | ..... | ..... | https://www.irs.gov/pub/irs-pdf/f8933sc.pdf |
| Instructions .. | ..... | ..... | https://www.irs.gov/pub/irs-pdf/f4255.pdf | Form | Schedule A (Form 8933). | Disposal or Enhanced Oil Recovery Owner Certification. | https://www.irs.gov/pub/irs-dft/f8933sa-dft.pdf |
| Form and Instructions. | 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 | Schedule B (Form 8933). | Disposal Operator Certification. | https://www.irs.gov/pub/irs-dft/f8933sb-dft.pdf |
| Form | Form 4562 | Depreciation and Amortization (Including Information on Listed Property). | https://www.irs.gov/pub/irs-pdf/f4562.pdf | Form | Schedule C (Form 8933). | Enhanced Oil Recovery Operator Certification. | https://www.irs.gov/pub/irs-dft/f8933sc-dft.pdf |
| Instructions .. | ..... | ..... | https://www.irs.gov/pub/irs-pdf/f4562.pdf | Form | Schedule D (Form 8933). | Recapture Certification. | https://www.irs.gov/pub/irs-dft/f8933sd-dft.pdf |
| Form and Instructions. | Form 4563 | Exclusion of Income for Bona Fide Residents of American Samoa. | https://www.irs.gov/pub/irs-pdf/f4563.pdf | Form | Schedule E (Form 8933). | Election Certification .. | https://www.irs.gov/pub/irs-dft/f8933se-dft.pdf |
| Form | Form 4684 | Casualties and Thefts | https://www.irs.gov/pub/irs-pdf/f4684.pdf | Form and Instructions. | Form 8936 | Clean Vehicle Credits | https://www.irs.gov/pub/irs-pdf/f8936.pdf |
| Instructions .. | ..... | ..... | https://www.irs.gov/pub/irs-pdf/f4684.pdf | Form | Schedule A (Form 8936). | Clean Vehicle Credit Amount. | https://www.irs.gov/pub/irs-pdf/f8936sa.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 |
| Instructions .. | ..... | ..... | https://www.irs.gov/pub/irs-pdf/f4797.pdf | Instructions | ..... | ..... | https://www.irs.gov/pub/irs-pdf/f8941.pdf |
| Form and Instructions. | 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 Instructions. | Form 4852 | Substitute for Form W-2, Wage and Tax Statement or Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. | https://www.irs.gov/pub/irs-pdf/f4852.pdf | Form | ..... | ..... | https://www.irs.gov/pub/irs-pdf/f8949.pdf |
| Form and Instructions. | Form 4852 (SF) | Substitute for Form W-2, Wage and Tax Statement or Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. (Spanish Version). | https://www.irs.gov/pub/irs-pdf/f4852sp.pdf | Instructions | | | https://www.irs.gov/pub/irs-pdf/f8949.pdf |

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| Form and Instructions. | Form 4868 | Application for Automatic Extension of Time to File U.S. Individual Income Tax Return. | https://www.irs.gov/pub/irs-pdf/f4868.pdf | Form | Form 8958 | Allocation of Tax Amounts Between Certain Individuals in Community Property States. | https://www.irs.gov/pub/irs-pdf/f8958.pdf |
| Form and Instructions. | Form 4868 SP | Application for Automatic Extension of Time to File U.S. Individual Income Tax Return (Spanish Version). | https://www.irs.gov/pub/irs-pdf/f4868sp.pdf | Form | Form 8962 | Premium Tax Credit (PTC). | https://www.irs.gov/pub/irs-pdf/f8962.pdf |
| Form and Instructions. | Form 4952 | Investment Interest Expense Deduction. | https://www.irs.gov/pub/irs-pdf/f4952.pdf | Instructions | | | https://www.irs.gov/pub/irs-pdf/f8993.pdf |
| Form and Instructions. | Form 4970 | Tax on Accumulation Distribution of Trusts. | https://www.irs.gov/pub/irs-pdf/f4970.pdf | Form | 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 Instructions. | Form 4972 | Tax on Lump-Sum Distributions. | https://www.irs.gov/pub/irs-pdf/f4972.pdf | Instructions | | | https://www.irs.gov/pub/irs-pdf/f8994.pdf |
| Form and Instructions. | 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 | Form | Form 8994 | Employer Credit for Paid Family and Medical Leave. | https://www.irs.gov/pub/irs-pdf/f8994.pdf |
| Form and Instructions. | 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 | Instructions | | | 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 | Form | Form 8995 | Qualified Business Income Deduction Simplified Computation. | https://www.irs.gov/pub/irs-pdf/f8995.pdf |
| Instructions | Form 5405 | Repayment of the First-Time Homebuyer Credit. | https://www.irs.gov/pub/irs-pdf/f5405.pdf | Form | Form 8995-A | Qualified Business Income Deduction. | https://www.irs.gov/pub/irs-pdf/f8995a.pdf |
| Instructions | | | 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 |
| 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 B (Form 8995-A) | Aggregation of Business Operations. | https://www.irs.gov/pub/irs-pdf/f8995ab.pdf |
| Form | Schedule J (Form 5471) | Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporations. | https://www.irs.gov/pub/irs-pdf/f5471sj.pdf | Form | Schedule C (Form 8995-A) | Loss Netting And Carryforward. | https://www.irs.gov/pub/irs-pdf/f8995ac.pdf |
| 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 | Form | Schedule D (Form 8995-A) | Special Rules for Partners of Agricultural 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 |
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| 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/i5471so.pdf | Instructions | | | https://www.irs.gov/pub/irs-pdf/i8995a.pdf |
| Instructions | | | | Form | Form 9000 | Alternative Media Preference. | https://www.irs.gov/pub/irs-pdf/i9000.pdf |
| Form | Form 5695 | Residential Energy Credits. | https://www.irs.gov/pub/irs-pdf/i5695.pdf | Form | Form 9000 (SP) | Alternative Media Preference (Spanish Version). | https://www.irs.gov/pub/irs-pdf/i9000sp.pdf |
| Instructions | | | | Form and Instructions | Form 9465 | Installment Agreement Request. | https://www.irs.gov/pub/irs-pdf/i9465.pdf |
| Form | Form 5713 | International Boycott Report. | https://www.irs.gov/pub/irs-pdf/i5713.pdf | Instructions | | | https://www.irs.gov/pub/irs-pdf/i9465sp.pdf |
| Form | Schedule A (Form 5713). | International Boycott Factor (Section 999(c)(1)). | https://www.irs.gov/pub/irs-pdf/i5713sa.pdf | Form and Instructions | Form 9465 SP | Installment Agreement Request (Spanish Version). | 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/i5713sb.pdf | Instructions | | | https://www.irs.gov/pub/irs-pdf/i9465sp.pdf |
| Form | Schedule C (Form 5713). | Tax Effect of the International Boycott Provisions. | https://www.irs.gov/pub/irs-pdf/i5713sc.pdf | Form | Form T (Timber) | Forest Activities Schedule. | https://www.irs.gov/pub/irs-pdf/ft.pdf |
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| Instructions | | | | Form and Instructions | Form W-4 (SP) | Employee's Withholding Certificate (Spanish Version). | https://www.irs.gov/pub/irs-pdf/iw4sp.pdf |
| Form | Form 5884-A | Employee Retention Credit. | https://www.irs.gov/pub/irs-pdf/i5884a.pdf | Form and Instructions | Form W-4 (KO) | Employee's Withholding Certificate (Korean Version). | https://www.irs.gov/pub/irs-pdf/iw4ko.pdf |
| Instructions | | | | Form and Instructions | Form W-4 (RU) | Employee's Withholding Certificate (Russian Version). | https://www.irs.gov/pub/irs-pdf/iw4ru.pdf |
| Form | Form 6198 | At-Risk Limitations | https://www.irs.gov/pub/irs-pdf/i6198.pdf | Form and Instructions | Form W-4 (VIE) | Employee's Withholding Certificate (Vietnamese Version). | https://www.irs.gov/pub/irs-pdf/iw4vie.pdf |
| Instructions | | | | Form and Instructions | Form W-4 (ZH-S) | Employee's Withholding Certificate (Chinese-Simple Version). | https://www.irs.gov/pub/irs-pdf/iw4zhhs.pdf |
| Form | Form 6251 | Alternative Minimum Tax-Individuals. | https://www.irs.gov/pub/irs-pdf/i6251.pdf | Form and Instructions | Form W-4 (ZHT) | Employee's Withholding Certificate (Chinese-Traditional Version). | https://www.irs.gov/pub/irs-pdf/iw4zht.pdf |
| Instructions | | | | Form and Instructions | Form W-4 P | Withholding Certificate for Pension or Annuity Payments. | https://www.irs.gov/pub/irs-pdf/iw4p.pdf |
| Form and Instructions | Form 6252 | Installment Sale Income. | https://www.irs.gov/pub/irs-pdf/i6252.pdf | Form and Instructions | Form W-4 S | Request for Federal Income Tax Withholding from Sick Pay. | https://www.irs.gov/pub/irs-pdf/iw4s.pdf |
| Form | Form 6478 | Biofuel Producer Credit. | https://www.irs.gov/pub/irs-pdf/i6478.pdf | Form and Instructions | Form W-4 V | Voluntary Withholding Request. | https://www.irs.gov/pub/irs-pdf/iw4v.pdf |

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| Instructions .. | | https://www.irs.gov/pub/irs-pdf/i6478.pdf | Form and Instructions. | Form W-4 R | Withholding Certificate for Retirement Payments Other Than Pensions or Annuities. | https://www.irs.gov/pub/irs-pdf/iw4r.pdf |
| Form | Form 6765 | https://www.irs.gov/pub/irs-pdf/i6765.pdf | Form and Instructions. | Form W-7 | Application for IRS Individual Taxpayer Identification Number. | https://www.irs.gov/pub/irs-pdf/iw7.pdf |
| Instructions .. | Form 6781 | https://www.irs.gov/pub/irs-pdf/i6781.pdf | Instructions .. | Form W-7 A | Application for Taxpayer Identification Number for Pending U.S. Adoptions. | https://www.irs.gov/pub/irs-pdf/iw7a.pdf |
| Form | Form 7203 | https://www.irs.gov/pub/irs-pdf/i7203.pdf | Instructions .. | Form W-7 (SP) .. | Application for IRS Individual Taxpayer Identification Number (Spanish Version). | https://www.irs.gov/pub/irs-pdf/iw7sp.pdf |
| Instructions .. | Form 7204 | https://www.irs.gov/pub/irs-pdf/i7204.pdf | Form and Instructions. | Form W-7 (COA) | Certificate of Accuracy for IRS Individual Taxpayer Identification Number. | https://www.irs.gov/pub/irs-pdf/iw7coa.pdf |
| Form | Form 7205 | https://www.irs.gov/pub/irs-pdf/i7205.pdf | Form | 15620 | Section 83(b) Election | Still under development at the time of release of this notice. |
| Instructions .. | Form 7206 | https://www.irs.gov/pub/irs-pdf/i7206.pdf | Other: Notice 2006-52. | Form W-7 (COA) | Certificate of Accuracy for IRS Individual Taxpayer Identification Number. | https://www.irs.gov/pub/irs-irbs/irb06-26.pdf |
| Form | Form 7207 | https://www.irs.gov/pub/irs-pdf/i7207.pdf | Other: Notice 2008-40. | Form W-7 (COA) | Certificate of Accuracy for IRS Individual Taxpayer Identification Number. | https://www.irs.gov/pub/irs-irbs/irb08-14.pdf |
| Instructions .. | Form 7210 | https://www.irs.gov/pub/irs-pdf/i7210.pdf | Other: Notice 2024-60. | Form W-7 (COA) | Certificate of Accuracy for IRS Individual Taxpayer Identification Number. | https://www.irs.gov/pub/irs-drop/i7-24-60.pdf |
| Form | Form 7211 | https://www.irs.gov/pub/irs-pdf/i7211.pdf | Other: Publication 972 Tables. | Form W-7 (COA) | Certificate of Accuracy for IRS Individual Taxpayer Identification Number. | https://www.irs.gov/pub/irs-pdf/p972.pdf |
| Instructions .. | Form 7213 | https://www.irs.gov/pub/irs-pdf/i7213.pdf | Other: Rev. Proc. 2004-12. | Form W-7 (COA) | Certificate of Accuracy for IRS Individual Taxpayer Identification Number. | https://www.irs.gov/pub/irs-irbs/irb04-09.pdf |
| Form | Form 7213 | https://www.irs.gov/pub/irs-pdf/i7213.pdf | Rev. Proc. 2019-38. | Form W-7 (COA) | Certificate of Accuracy for IRS Individual Taxpayer Identification Number. | https://www.irs.gov/pub/irs-drop/rp-19-38.pdf |
| Instructions .. | Form 7213 | https://www.irs.gov/pub/irs-pdf/i7213.pdf | Rev. Proc. 2024-09. | Form W-7 (COA) | Certificate of Accuracy for IRS Individual Taxpayer Identification Number. | https://www.irs.gov/pub/irs-drop/rp-24-09.pdf |
| Form | Form 7213 | https://www.irs.gov/pub/irs-pdf/i7213.pdf | Rev. Proc. 2024-23. | Form W-7 (COA) | Certificate of Accuracy for IRS Individual Taxpayer Identification Number. | https://www.irs.gov/pub/irs-drop/rp-24-23.pdf |
| Instructions .. | Form 7213 | https://www.irs.gov/pub/irs-pdf/i7213.pdf | Other: TD 8400 | Form W-7 (COA) | Certificate of Accuracy for IRS Individual Taxpayer Identification Number. | Copy available upon request. |
| Form | Form 7213 | https://www.irs.gov/pub/irs-pdf/i7213.pdf | Other: TD 9764 | Form W-7 (COA) | Certificate of Accuracy for IRS Individual Taxpayer Identification Number. | https://www.govinfo.gov/content/pkg/CRECB-2016-pt4/pdf/CRECB-2016-pt4-Pg5756-6.pdf |
| Instructions .. | Form 7213 | https://www.irs.gov/pub/irs-pdf/i7213.pdf | Other: TD 9408 | Form W-7 (COA) | Certificate of Accuracy for IRS Individual Taxpayer Identification Number. | https://www.irs.gov/pub/irs-irbs/irb08-33.pdf |

INDIVIDUAL TAX FORMS—Continued

| Type | Form No. | Form name | URL | Type | Form No. | Form name | URL |
|--------------|-----------|--|---|----------------|----------|-----------|---|
| Form | Form 7217 | Partner's Report of Property Distributed by a Partnership. | https://www.irs.gov/pub/irs-dft/7217--dft.pdf | Other: TD 9902 | | | 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 |
| Instructions | | | Still under development at the time of release of this notice. | Other: TD 9920 | | | https://www.govinfo.gov/content/pkg/FR-2020-10-01/pdf/2020-21777.pdf |
| Form | Form 7218 | Clean Fuel Production Credit. | https://www.irs.gov/pub/irs-dft/7218--dft.pdf | Other: TD 9924 | | | https://www.govinfo.gov/content/pkg/FR-2020-10-06/pdf/2020-22071.pdf |
| Instructions | | | Still under development at the time of release of this notice. | Other: TD 9959 | | | https://www.govinfo.gov/content/pkg/FR-2022-01-04/pdf/2021-27887.pdf |
| Form | Form 8082 | Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR). | https://www.irs.gov/pub/irs-pdf/8082.pdf | Other: TD 9993 | | | https://www.govinfo.gov/content/pkg/FR-2024-08-22/html/2024-18576.htm |
| Instructions | | | | Other: TD 9998 | | | https://www.govinfo.gov/content/pkg/FR-2024-06-25/pdf/2024-13331.pdf |
| Form | Form 8275 | Disclosure Statement | https://www.irs.gov/pub/irs-pdf/8275.pdf | Other: TD 9999 | | | https://www.govinfo.gov/content/pkg/FR-2024-06-28/pdf/2024-13844.pdf |
| Instructions | | | https://www.irs.gov/pub/irs-pdf/8275.pdf | | | | |

[FR Doc. 2024–19918 Filed 9–4–24; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY**Agency Information Collection Activities; Submission for OMB Review; Comment Request; New Markets Tax Credit Program Application****AGENCY:** Departmental Offices, Department of the Treasury.**ACTION:** Notice of information collection; request for comment.**SUMMARY:** The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on this request.**DATES:** Comments should be received on or before October 7, 2024 to be assured of consideration.**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting “Currently under 30-day Review—Open for Public Comments” or by using the search function.**FOR FURTHER INFORMATION CONTACT:**Copies of the submissions may be obtained from Spencer W. Clark by emailing PRA@treasury.gov, calling (202) 927–5331, or viewing the entire information collection request at www.reginfo.gov.**SUPPLEMENTARY INFORMATION:****Community Development Financial Institutions Fund (CDFI Fund)***Title:* New Markets Tax Credit Program Application.*OMB Control Number:* 1559–0016.*Type of Review:* Reinstatement of a previously approved collection.*Description:* The New Markets Tax Credit (NMTC) Program provides an incentive to investors in the form of a tax credit, which is expected to stimulate investment in private capital that, and in turn, will facilitate economic and community development in low-income communities. To qualify for an allocation of tax credits under the NMTC Program an entity must be certified as a qualified community development entity and submit an allocation application to the CDFI Fund.Upon receipt of such applications, the CDFI Fund will conduct a competitive review process to evaluate applications for the receipt of NMTC allocations. The NMTC Program Application has been updated for CY 2024–2026 based upon the CDFI Fund’s review and adjudication of public comments received in response to a **Federal Register** notice issued on February 23, 2024 (89 FR 13801).*Form:* New Markets Tax Credit Allocation Application.*Affected Public:* Businesses or other for-profits; State, Tribal or Local Governments.*Estimated Number of Respondents:* 197.*Frequency of Response:* Annually.*Estimated Total Number of Annual Responses:* 197.*Estimated Time per Response:* 305 hours.*Estimated Total Annual Burden Hours:* 60,121.*Authority:* 44 U.S.C. 3501 et seq.**Spencer W. Clark,***Treasury PRA Clearance Officer.*

[FR Doc. 2024–19957 Filed 9–4–24; 8:45 am]

BILLING CODE 4810–70–P

DEPARTMENT OF VETERANS AFFAIRS**[OMB Control No. 2900–0891]****Agency Information Collection Activity: COVID–19 Refund Modification****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 4, 2024.**ADDRESSES:** Comments must be submitted through www.regulations.gov.**FOR FURTHER INFORMATION CONTACT:***Program-Specific information:* Nancy J. Kessinger, 202–632–8924, Nancy.Kessinger@va.gov.*VA PRA information:* Maribel Aponte, 202–461–8900, vacopaperworkreduact@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: COVID–19 Refund Modification.*OMB Control Number:* 2900–0891.*Type of Review:* Extension of a currently approved collection.*Abstract:* VA is keeping this information collection open for resubmissions regarding the loan modification options available to servicers that do not require VA’s prior approval to include the COVID–19 Refund Modification, to assist certain COVID–19 impacted veterans as they exit a COVID–19 forbearance. Under 38 U.S.C. 3720(a)(2), Congress has provided the Secretary with discretion “[n]otwithstanding the provisions of any other law” to set the terms and conditions to which the Secretary will consent to loan modifications. Additionally, while VA has outlined in regulation at 38 CFR 36.4315(a) the terms of loan modifications that do not require prior VA approval, VA may waive a regulatory requirement if VA finds the interest of the Government are not adversely affected and such waiver would relieve undue prejudice to a debtor, holder, or other person without impairing the vest rights of any person affected. 38 CFR 36.4338(a).*Affected Public:* Individuals or Households.*Estimated Annual Burden:* 1,588.*Estimated Average Burden per Respondent:* 90 minutes.*Frequency of Response:* One time.*Estimated Number of Respondents:* 1,059.