



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Forms 1065, 1065-B, 1066, 1120, 1120-C, 1120-F, 1120-H, 1120-ND, 1120-S, 1120-SF, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, 1120-POL, and related attachments

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995 (PRA). The IRS is soliciting comments on forms used by business entity taxpayers: Forms 1065, 1065-B, 1066, 1120, 1120-C, 1120-F, 1120-H, 1120-ND, 1120-S, 1120-SF, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, 1120-POL; and related attachments to these forms (see the Appendix to this notice).

DATES: Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Direct all written comments to Laurie Brimmer, Internal Revenue Service, room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

FOR FURTHER INFORMATION: Requests for additional information or copies of the form and instructions should be directed to Sara Covington, at (202)-317-6038, Internal Revenue Service, room 6526, 1111 constitution Avenue NW, Washington, DC 20224, or through the internet, at Sara.L.Covington@irs.gov.

SUPPLEMENTARY INFORMATION: Today, over 90 percent of all business entity tax returns are prepared using software or with preparer assistance. In this environment, in which many taxpayers' activities are no longer as directly associated with particular forms, estimating burden on a form-by-form basis is not an appropriate measurement of taxpayer burden.

There are 274 forms used by business taxpayers. These include Forms *1065*, *1065-B*, *1066*, *1120*, *1120-C*, *1120-F*, *1120-H*, *1120-ND*, *1120-S*, *1120-SF*, *1120-FSC*, *1120-L*, *1120-PC*, *1120-REIT*, *1120-RIC*, *1120-POL*, and related schedules, that business entity taxpayers attach to their tax returns (see the Appendix to this notice). For most of these forms, IRS has in the past obtained separate OMB approvals under unique OMB Control Numbers and separate burden estimates.

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. The TCBM estimates the aggregate burden imposed on business taxpayers, based upon their tax-related characteristics and activities. IRS therefore will seek OMB approval of all 274 business-related tax forms as a single "collection of information." The aggregate burden of these tax forms will be accounted for under OMB Control Number 1545-0123, which is currently assigned to Form 1120 and its related schedules. OMB Control Number 1545-0123 will be displayed on all business tax forms and other information collections. As a result, burden estimates for business taxpayers will be displayed differently in PRA Notices on tax forms and other information collections, and in Federal Register notices. This way of displaying burden is presented below under the heading "Proposed PRA Submission to OMB." Because some of the forms used by business taxpayers are also used by tax-exempt organizations, trusts and estates and other kinds of taxpayers, there will be a transition period during which IRS will report

different burden estimates for individual taxpayers (OMB Control Number 1545-0074), tax-exempt organization taxpayers (OMB Control Number 1545-0047), business taxpayers (OMB Control Number 1545-0123), and another OMB Control Number for other taxpayers using the same forms. For those forms covered under OMB Control Numbers 1545-0074, 1545-0047 and/or 1545-0123 used by other taxpayers, IRS will display the OMB Control Number related to the other filers on the form and provide the burden estimate for those taxpayers in the form instructions. The form instructions will refer readers to the burden estimates for individual, tax-exempt organization and/or business taxpayers, as applicable. The burden estimates for business taxpayers will be reported and accounted for as described in this notice. The burden estimates for individual taxpayers will continue to be reported and accounted for under OMB Control Number 1545-0074 using a method similar to the method described in this notice. The burden estimates for other users of these forms will be determined under prior methodology based on form length and complexity.

Proposed PRA Submission to OMB

Title: U.S. Business Income Tax Return.

OMB Number: 1545-0123.

Form Numbers: Forms 1065, 1065-B, 1066, 1120, 1120-C, 1120-F, 1120-H, 1120-ND, 1120-S, 1120-SF, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, 1120-POL and all attachments to these forms (see the Appendix to this notice).

Abstract: These forms are used by businesses to report their income tax liability. The data is used to verify that the items reported on the forms are correct, and also for general statistics use.

Current Actions: The change in estimated aggregate compliance burden can be explained by three major sources – technical adjustments, statutory changes, and discretionary agency (IRS) actions.

Technical Adjustments – The technical changes account for much of the change between FY18 and FY19. The changes are from an adjustment to the baseline FY18 population forecasts and

the growth in filings between FY18 and FY19. Taken together, these adjustments lead to a 42,000,000 hour increase in aggregate time and a \$794,000,000 increase in out-of-pocket costs.

Statutory Changes – The primary statutory changes are associated with the elimination of certain tax provisions and the introduction of several international provisions that were included in the 2017 Tax Cuts and Jobs Act (TCJA), which first came into effect in 2018. TCJA eliminated the corporate alternative minimum tax, the domestic production activities deduction, and a number of general business credits. The elimination of these provisions is estimated to reduce aggregate time by 100,000 hours and reduce aggregate out-of-pocket costs by \$4,000,000. TCJA also introduced a number of international provisions, such as the inclusion of Global Intangible Low-Taxed Income (GILTI) as taxable income, the Foreign-Derived Intangible Income deduction (FDII), and the Base Erosion and Anti-Abuse Tax (BEAT). Information on the administration of these provisions is limited as of the date this estimate was calculated, so an extensive evaluation of their direct costs cannot be provided at this time. However, current model based estimates using the level of foreign activity reported on prior tax returns implies an increase in aggregate time burden of 900,000 hours and an increase in out-of-pocket costs of \$49,000,000. Note: To avoid double-counting, burden estimates for TCJA provisions that are reported under separate OMB control numbers as Regulation Impact Analyses are not included in this collection.

IRS Discretionary Changes – All IRS discretionary changes had an insignificant impact on taxpayer burden.

Total – Taken together, the changes discussed above result in a net increase in total time burden of 43,000,000 hours and a net increase in total money burden of \$839,000,000. The increase in total monetized burden is \$2,560,000,000.

Type of Review: Revision of currently approved collections.

Affected Public: Corporation and Pass-Through Entities.

Estimated Number of Respondents: 11,300,000.

Total Estimated Time: 3.157 billion hours (3,157,000,000 hours).

Estimated Time Per Respondent: 279.38 hours.

Total Estimated Out-of-Pocket Costs: \$58.148 billion (\$58,148,000,000).

Estimated Out-of-Pocket Cost Per FY2018. Respondent: \$5,146.

Note: Amounts below are for FY2018 and FY2019. 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.

| | Fiscal Year 2018 ICB Estimates for Form 1120 and 1065 Series with changes to Fiscal Year 2019 | | | | |
|------------------------|---|----------------------------------|---------------------------------------|------------------------------|-----------------|
| | 2018 and 2019 | | | | |
| Number of Taxpayers | FY 19 | Program Change due to Adjustment | Program Change due to New Legislation | Program Change due to Agency | FY 18 |
| | 11,300,000 | 200,000 | - | - | 11,100,000 |
| Burden in Hours | 3,157,000,000 | 42,000,000 | 800,000 | - | 3,114,000,000 |
| Burden in Dollars | 58,148,000,000 | 794,000,000 | 45,000,000 | - | 57,309,000,000 |
| Monetized Total Burden | 180,493,000,000 | 2,432,000,000 | 128,000,000 | - | 177,933,000,000 |

For Reference: Fiscal Year 2017 (previously approved by OMB) to 2018 Changes

The change in estimated aggregate compliance burden between fiscal year 2017 and 2018 can be explained by technical adjustments since no significant statutory or discretionary agency (IRS) changes occurred. The technical changes are from an adjustment to the baseline FY17 population forecasts and

the growth in certain filings between FY18 and FY19. These adjustments lead to a 74,000,000 hour increase in aggregate time and a \$3,669,000,000 increase in out-of-pocket costs.

Fiscal Year 2017 ICB Estimates for Form 1120 and 1065 Series with changes to Fiscal Year 2018

| | FY18 | FY2017 and FY2018 | | Previously Approved FY17 |
|------------------------|-----------------|----------------------------------|---------------------------------------|--------------------------|
| | | Program Change due to Adjustment | Program Change due to New Legislation | |
| Number of Taxpayers | 11,100,000 | 100,000 | | 11,000,000 |
| Burden in Hours | 3,114,000,000 | 74,000,000 | | 3,040,000,000 |
| Burden in Dollars | 57,309,000,000 | 3,669,000,000 | | 53,640,000,000 |
| Monetized Total Burden | 177,933,000,000 | 10,283,000,000 | | 167,650,000,000 |

Detail may not add due to rounding
 Source RAAS:KDA:TBL10/1/18

Approved: October 3, 2018

Laurie Brimmer,
 Senior Tax Analyst.

Appendix

| Product | Title |
|------------------------|---|
| Form 1000 | Ownership Certificate |
| Form 1042 | Annual Withholding Tax Return for U.S. Source Income of Foreign Persons |
| Form 1065 | U.S. Return of Partnership Income |
| Form 1065-B | U.S. Return of Income for Electing Large Partnerships |
| Form 1065 B SCH K-1 | Partner's Share of Income (Loss) From an Electing Large Partnership |
| Form 1065 (SCH B-1) | Information for Partners Owning 50% or More of the Partnership |
| Form 1065 (SCH B-2) | Election Out of the Centralized Partnership Audit Regime |
| Form 1065 (SCH C) | Additional Information for Schedule M-3 Filers |
| Form 1065 (SCH D) | Capital Gains and Losses |
| Form 1065 (SCH D-1) | Continuation Sheet for Schedule D (Forms 1065, 1065-B, and 8865) |
| Form 1065 (SCH K-1) | Partner's Share of Income, Deductions, Credits, etc. |
| Form 1065 (SCH M-3) | Net Income (Loss) Reconciliation for Certain Partnerships |
| Form 1065X | Amended Return or Administrative Adjustment Request (AAR) |
| Form 1066 | U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return |
| Form 1066 (SCH A) | Additional REMIC (Real Estate Mortgage Investment Conduits) Taxes |

| Product | Title |
|---------------------|--|
| Form 1066 (SCH Q) | Quarterly Notice to Residual Interest Holder of REMIC Taxable Income or Net Loss Allocation |
| Form 1099 LS | Reportable Life Insurance Sale |
| Form 1118 | Foreign Tax Credit-Corporations |
| Form 1118 (SCH I) | Reduction of Foreign Oil and Gas Taxes |
| Form 1118 (SCH J) | Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions, Year-End Recharacterization Balances, and Overall Foreign and Domestic Loss Account Balances |
| Form 1118 (SCH K) | Foreign Tax Carryover Reconciliation Schedule |
| Form 1120 | U.S. Corporation Income Tax Return |
| Form 1120 (SCH B) | Additional Information for Schedule M-3 Filers |
| Form 1120 (SCH D) | Capital Gains and Losses |
| Form 1120 (SCH G) | Information on Certain Persons Owning the Corporation's Voting Stock |
| Form 1120 (SCH H) | Section 280H Limitations for a Personal Service Corporation (PSC) |
| Form 1120 (SCH M-3) | Net Income (Loss) Reconciliation for Corporations With Total Assets of \$10 Million or More |
| Form 1120 (SCH N) | Foreign Operations of U.S. Corporations |
| Form 1120 (SCH O) | Consent Plan and Apportionment Schedule for a Controlled Group |
| Form 1120 (SCH PH) | U.S. Personal Holding Company (PHC) Tax |
| Form 1120 (SCH UTP) | Uncertain Tax Position Statement |
| Form 1120-C | U.S. Income Tax Return for Cooperative Associations |
| Form 1120F | U.S. Income Tax Return of a Foreign Corporation |

| Product | Title |
|--|---|
| Form 1120-F (SCH H) | Deductions Allocated to Effectively Connected Income Under Regulations Section 1.861-8 |
| Form 1120-F (SCH I) | Interest Expense Allocation Under Regulations Section 1.882-5 |
| Form 1120-F (SCH M1 & M2) | Reconciliation of Income (Loss) and Analysis of Unappropriated Retained Earnings per Books |
| Form 1120-F (SCH M-3) | Net Income (Loss) Reconciliation for Foreign Corporations With Reportable Assets of \$10 Million or More |
| Form 1120-F (SCH P) | List of Foreign Partner Interests in Partnerships |
| Form 1120-F (SCH S) | Exclusion of Income From the International Operation of Ships or Aircraft Under Section 883 |
| Form 1120-F (SCH V) | List of Vessels or Aircraft, Operators, and Owners |
| Form 1120-FSC Form 1120FSC (SCH P) | U.S. Income Tax Return of a Foreign Sales Corporation Transfer Price or Commission |
| Form 1120H | U.S. Income Tax Return for Homeowners Associations |
| Form 1120-IC- DISC | Interest Charge Domestic International Sales Corporation Return |
| Form 1120-IC- DISC (SCH K) | Shareholder's Statement of IC-DISC Distributions |
| Form 1120-IC- DISC (SCH P) | Intercompany Transfer Price or Commission |
| Form 1120-IC- DISC (SCH Q) | Borrower's Certificate of Compliance With the Rules for Producer's Loans |
| Form 1120-L Form 1120-L (SCH M-3) | U.S. Life Insurance Company Income Tax Return Net Income (Loss) Reconciliation for U.S. Life Insurance Companies With Total Assets of \$10 Million or More |
| Form 1120-ND | Return for Nuclear Decommissioning Funds and Certain Related Persons |
| Form 1120-PC | U.S. Property and Casualty Insurance Company Income Tax Return |
| Form 1120-PC (SCH M-3) | Net Income (Loss) Reconciliation for U.S. Property and Casualty Insurance Companies With Total Assets of \$10 Million or More |
| Form 1120-POL | U.S. Income Tax Return for Certain Political Organizations |

| Product | Title |
|-------------------------|--|
| Form 1120-REIT | U.S. Income Tax Return for Real Estate Investment Trusts |
| Form 1120-RIC | U.S. Income Tax Return for Regulated Investment Companies |
| Form 1120 S | U.S. Income Tax Return for an S Corporation |
| Form 1120S (SCH B-1) | Information on Certain Shareholders of an S Corporation Capital Gains and Losses and Built-In Gains Shareholder's Share of Income, Deductions, Credits, etc. |
| Form 1120S (SCH D) | |
| Form 1120S (SCH K-1) | |
| Form 1120S (SCH M-3) | Net Income (Loss) Reconciliation for S Corporations With Total Assets of \$10 Million or More |
| Form 1120-SF | U.S. Income Tax Return for Settlement Funds (Under Section 468B) |
| Form 1120-W | Estimated Tax for Corporations |
| Form 1120-X | Amended U.S. Corporation Income Tax Return |
| Form 1122 | Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return |
| Form 1125-A | Cost of Goods Sold |
| Form 1125-E | Compensation of Officers |
| Form 1127 | Application for Extension of Time for Payment of Tax |
| Form 1128 | Application to Adopt, Change, or Retain a Tax Year |
| Form 1138 | Extension of Time For Payment of Taxes By a Corporation Expecting a Net Operating Loss Carryback |
| Form 1139 | Corporation Application for Tentative Refund |
| Form 2220 | Underpayment of Estimated Tax By Corporations |
| Form 2438 | Undistributed Capital Gains Tax Return |
| Form 2439 | Notice to Shareholder of Undistributed Long-Term Capital Gains |
| Form 2553 | Election by a Small Business Corporation |

| Product | Title |
|-------------------|---|
| Form 2848 | Power of Attorney and Declaration of Representative |
| Form 3115 | Application for Change in Accounting Method |
| Form 3468 | Investment Credit |
| Form 3520 | Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts |
| Form 3520 A | Annual Return of Foreign Trust With a U.S. Owner |
| Form 3800 | General Business Credit |
| Form 4136 | Credit for Federal Tax Paid on Fuels |
| Form 4255 | Recapture of Investment Credit |
| Form 4466 | Corporation Application for Quick Refund of Overpayment of Estimated Tax |
| Form 4562 | Depreciation and Amortization (Including Information on Listed Property) |
| Form 461 | Limitations on Business Losses |
| Form 4626 | Alternative Minimum Tax - Corporations |
| Form 4684 | Casualties and Thefts |
| Form 4797 | Sales of Business Property |
| Form 4810 | Request for Prompt Assessment Under Internal Revenue Code Section 6501(d) |
| Form 4876A | Election to Be Treated as an Interest Charge DISC |
| Form 5452 | Corporate Report of Nondividend Distributions |
| Form 5471 | Information Return of U.S. Persons With Respect To Certain Foreign Corporations |
| Form 5471 (SCH E) | Income, War Profits, and Excess Profits Taxes Paid or Accrued |

| Product | Title |
|---------------------|---|
| Form 5471 (SCH H) | Current Earnings and Profits |
| Form 5471 (SCH I-1) | Information for Global Intangible Low-Taxed Income |
| Form 5471 (SCH J) | Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation |
| Form 5471 (SCH M) | Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons |
| Form 5471 (SCH O) | Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock |
| Form 5471 (SCH P) | Transfer of Property to a Foreign Corporation |
| Form 5472 | Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business |
| Form 56 | Notice Concerning Fiduciary Relationship |
| Form 56F | Notice Concerning Fiduciary Relationship of Financial Institution |
| Form 5712 | Election To Be Treated as a Possessions Corporation Under Section 936 |
| Form 5712 A | Election and Verification of the Cost Sharing or Profit Split Method Under Section 936(h)(5) |
| Form 5713 | International Boycott Report |
| Form 5713 (SCH A§) | International Boycott Factor (Section 999(c)(1)) |
| Form 5713 (SCH B§) | Specifically Attributable Taxes and Income (Section 999(c)(2)) |
| Form 5713 (SCH C§) | Tax Effect of the International Boycott Provisions |
| Form 5735 | American Samoa Economic Development Credit |
| Form 5735 (SCH P) | Allocation of Income and Expenses Under Section 936(h)(5) |
| Form 5884 | Work Opportunity Credit |

| Product | Title |
|----------------|---|
| Form 5884-B | New Hire Retention Credit |
| Form 6198 | At-Risk Limitations |
| Form 6478 | Alcohol and Cellulosic Biofuel Fuels Credit |
| Form 6627 | Environmental Taxes |
| Form 6765 | Credit for Increasing Research Activities |
| Form 6781 | Gains and Losses From Section 1256 Contracts and Straddles |
| Form 7004 | Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns |
| Form 8023 | Elections Under Section 338 for Corporations Making Qualified Stock Purchases |
| Form 8050 | Direct Deposit Corporate Tax Refund |
| Form 8082 | Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR) |
| Form 8275 | Disclosure Statement |
| Form 8275R | Regulation Disclosure Statement |
| Form 8279 | Election to be treated as a FSC or as a small FSC |
| Form 8281 | Information Return for Publicly Offered Original Issue Discount Instruments |
| Form 8283 | Noncash Charitable Contributions |
| Form 8288 | U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests |
| Form 8288 A | Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests |
| Form 8288 B | Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests |
| Form 8300 | Report of Cash Payments Over \$10,000 Received In a Trade or Business |

| Product | Title |
|-------------------|--|
| Form 8300 (SP) | Informe de Pagos en Efectivo en Exceso de \$10,000 Recibidos en una Ocupacion o Negocio |
| Form 8302 | Electronic Deposit of Tax Refund of \$1 Million or More |
| Form 8308 | Report of a Sale or Exchange of Certain Partnership Interests |
| Form 8329 | Lender's Information Return for Mortgage Credit Certificates (MCCs) |
| Form 8404 | Interest Charge on DISC-Related Deferred Tax Liability |
| Form 8453-B | U.S. Electing Large Partnership Declaration for an IRS e-file Return |
| Form 8453-C | U.S. Corporation Income Tax Declaration for an IRS e-file Return |
| Form 8453-I | Foreign Corporation Income Tax Declaration for an IRS e-file Return |
| Form 8453-P | U.S. Partnership Declaration and Signature for Electronic Filing |
| Form 8453-PE | U.S. Partnership Declaration for an IRS e-file Return |
| Form 8453-S | U.S. S Corporation Income Tax Declaration for an IRS e-file Return |
| Form 8453-X | Political Organization Declaration for Electronic Filing of Notice of Section 527 Status |
| Form 851 | Affiliations Schedule |
| Form 8586 | Low-Income Housing Credit |
| Form 8594 | Asset Acquisition Statement Under Section 1060 |
| Form 8609 | Low-Income Housing Credit Allocation and Certification |
| Form 8609-A | Annual Statement for Low-Income Housing Credit |
| Form 8610 | Annual Low-Income Housing Credit Agencies Report |
| Form 8610 (SCH A) | Carryover Allocation of Low-Income Housing Credit |

| Product | Title |
|-------------------|--|
| Form 8611 | Recapture of Low-Income Housing Credit |
| Form 8621 | Return By Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund |
| Form 8621-A | Return by a Shareholder Making Certain Late Elections to End Treatment as a Passive Foreign Investment Company |
| Form 8655 | Reporting Agent Authorization |
| Form 8693 | Low-Income Housing Credit Disposition Bond |
| Form 8697 | Interest Computation Under the Look-Back Method for Completed Long-Term Contracts |
| Form 8703 | Annual Certification of a Residential Rental Project |
| Form 8716 | Election To Have a Tax Year Other Than a Required Tax Year |
| Form 8752 | Required Payment or Refund Under Section 7519 |
| Form 8804 | Annual Return for Partnership Withholding Tax (Section 1446) |
| Form 8804 (SCH A) | Penalty for Underpayment of Estimated Section 1446 Tax for Partnerships |
| Form 8804-W | Installment Payments of Section 1446 Tax for Partnerships |
| Form 8805 | Foreign Partner's Information Statement of Section 1446 Withholding tax |
| Form 8806 | Information Return for Acquisition of Control or Substantial Change in Capital Structure |
| Form 8810 | Corporate Passive Activity Loss and Credit Limitations |
| Form 8813 | Partnership Withholding Tax Payment Voucher (Section 1446) |
| Form 8816 | Special Loss Discount Account and Special Estimated Tax Payments for Insurance Companies |
| Form 8819 | Dollar Election Under Section 985 |
| Form 8820 | Orphan Drug Credit |
| Form 8822B | Change of Address - Business |

| Product | Title |
|-------------------|---|
| Form 8824 | Like-Kind Exchanges |
| Form 8825 | Rental Real Estate Income and Expenses of a Partnership or an S Corporation |
| Form 8826 | Disabled Access Credit |
| Form 8827 | Credit for Prior Year Minimum Tax-Corporations |
| Form 8832 | Entity Classification Election |
| Form 8833 | Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b) |
| Form 8835 | Renewable Electricity, Refined Coal, and Indian Coal Production Credit |
| Form 8838 | Consent to Extend the Time To Assess Tax Under Section 367-Gain Recognition Agreement |
| Form 8838-P | Consent To Extend the Time To Assess Tax Pursuant to the Gain Deferral Method (Section 721(c)) |
| Form 8842 | Election to Use Different Annualization Periods for Corporate Estimated Tax |
| Form 8844 | Empowerment Zone and Renewal Community Employment Credit |
| Form 8845 | Indian Employment Credit |
| Form 8846 | Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips |
| Form 8850 | Pre-Screening Notice and Certification Request for the Work Opportunity Credit |
| Form 8858 | Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs) |
| Form 8858 (SCH M) | Transactions Between Foreign Disregarded Entity of a Foreign Tax Owner and the Filer or Other Related Entities |

| Product | Title |
|------------------------|--|
| Form 8864 | Biodiesel and Renewable Diesel Fuels Credit |
| Form 8865 | Return of U.S. Persons With Respect to Certain Foreign Partnerships |
| Form 8865 (SCH H) | Acceleration to Gain Deferral Method Under Section 721 (c) |
| Form 8865 (SCH G) | Statement of Application for the Gain Deferral Method Under Section |
| Form 8865 (SCH K-1) | Partner's Share of Income, Credits, Deductions, etc. |
| Form 8865 (SCH O) | Transfer of Property to a Foreign Partnership |
| Form 8865 (SCH P) | Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership |
| Form 8866 | Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method |
| Form 8869 | Qualified Subchapter S Subsidiary Election |
| Form 8871 | Political Organization Notice of Section 527 Status |
| Form 8872 | Political Organization Report of Contributions and Expenditures |
| Form 8873 | Extraterritorial Income Exclusion |
| Form 8874 | New Markets Credit |
| Form 8875 | Taxable REIT Subsidiary Election |
| Form 8878-A | IRS e-file Electronic Funds Withdrawal Authorization for Form 7004 |

| Product | Title |
|----------------|--|
| Form 8879-B | IRS e-file Signature Authorization for Form 1065-B |
| Form 8879-C | IRS e-file Signature Authorization for Form 1120 |
| Form 8879-I | IRS e-file Signature Authorization for Form 1120-F |
| Form 8879-PE | IRS e-file Signature Authorization for Form 1065 |
| Form 8879-S | IRS e-file Signature Authorization for Form 1120S |
| Form 8881 | Credit for Small Employer Pension Plan Startup Costs |
| Form 8882 | Credit for Employer-Provided Childcare Facilities and Services |
| Form 8883 | Asset Allocation Statement Under Section 338 |
| Form 8884 | New York Liberty Zone Business Employee Credit |
| Form 8886 | Reportable Transaction Disclosure Statement |
| Form 8886-T | Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction |
| Form 8893 | Election of Partnership Level Tax Treatment |
| Form 8894 | Request to Revoke Partnership Level Tax Treatment Election |
| Form 8896 | Low Sulfur Diesel Fuel Production Credit |

| Product | Title |
|----------------|---|
| Form 8900 | Qualified Railroad Track Maintenance Credit |
| Form 8902 | Alternative Tax on Qualified Shipping Activities |
| Form 8903 | Domestic Production Activities Deduction |
| Form 8906 | Distilled Spirits Credit |
| Form 8907 | Nonconventional Source Fuel Credit |
| Form 8908 | Energy Efficient Home Credit |
| Form 8909 | Energy Efficient Appliance Credit |
| Form 8910 | Alternative Motor Vehicle Credit |
| Form 8911 | Alternative Fuel Vehicle Refueling Property Credit |
| Form 8912 | Credit to Holders of Tax Credit Bonds |
| Form 8916 | Reconciliation of Schedule M-3 Taxable Income with Tax Return Taxable Income for Mixed Groups |
| Form 8916-A | Supplemental Attachment to Schedule M-3 |
| Form 8918 | Material Advisor Disclosure Statement |
| Form 8923 | Mining Rescue Team Training Credit |
| Form 8925 | Report of Employer-Owned Life Insurance Contracts |
| Form 8926 | Disqualified Corporate Interest Expense Disallowed Under Section 163(j) and Related Information |
| Form 8927 | Determination Under Section 860(e)(4) by a Qualified Investment Entity |
| Form 8930 | Qualified Disaster Recovery Assistance Retirement Plan Distributions and Repayments |

| Product | Title |
|----------------|---|
| Form 8931 | Agricultural Chemicals Security Credit |
| Form 8932 | Credit for Employer Differential Wage Payments |
| Form 8933 | Carbon Dioxide Sequestration Credit |
| Form 8936 | Qualified Plug-In Electric Drive Motor Vehicle Credit |
| Form 8937 | Report of Organizational Actions Affecting Basis |
| Form 8938 | Statement of Foreign Financial Assets |
| Form 8941 | Credit for Small Employer Health Insurance Premiums |
| Form 8942 | Application for Certification of Qualified Investments Eligible for Credits and Grants Under the Qualifying Therapeutic Discovery Project |
| Form 8947 | Report of Branded Prescription Drug Information |
| Form 8949 | Sales and Other Dispositions of Capital Assets |
| Form 8966 | FATCA Report |
| Form 8966-C | Cover Sheet for Form 8966 Paper Submissions |
| Form 8990 | Limitation on Business Interest Expense |
| IRC 163(j) | |
| Form 8991 | Tax on Base Erosion Payments of Taxpayers with Substantial Gross Receipts |

| Product | Title |
|------------------|--|
| Form 8992 | U.S Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI). |
| Form 8993 | Section 250 Deduction for Foreign-Derived Intangible Income (FDII)and Global Intangible Low-Taxed Income (GILTI). |
| Form 8994 | Employer Credit for Paid Family and Medical Leave |
| Form 8996 | Qualified Opportunity Fund |
| Form 926 | Return by a U.S. Transferor of Property to a Foreign Corporation |
| Form 965 | Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and REIT Report of Net 965 Inclusion |
| Form 965 B | Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and REIT Report of Net 965 Inclusion |
| Form 965 (SCH-A) | U.S. Shareholder's Section 965(a) Inclusion Amount |
| Form 965 (SCH-B) | Deferred Foreign Income Corporation's Earnings and Profits |
| Form 965 (SCH-C) | U.S. Shareholder's Aggregate Foreign Earnings and Profits Deficit |

| Product | Title |
|--------------------|--|
| Form 965 (SCH-D) | U.S. Shareholder's Aggregate Foreign Cash Position |
| Form 965 (SCH-E) | U.S. Shareholder's Aggregate Foreign Cash Position Detail |
| Form 965 (SCH-F) | Foreign Taxes Deemed Paid by Domestic Corporation |
| Form 965 (SCH-G) | Foreign Taxes Deemed Paid by Domestic Corporation (U.S. shareholder's tax year ending in 2017) |
| Form 965 (SCH-H) | Disallowance of Foreign Tax Credit and Amounts Reported on Forms 1116 and 1118 |
| Form 966 | Corporate Dissolution or Liquidation |
| Form 970 | Application to Use LIFO Inventory Method |
| Form 972 | Consent of Shareholder to Include Specific Amount in Gross Income |
| Form 973 | Corporation Claim for Deduction for Consent Dividends |
| Form 976 | Claim for Deficiency Dividends Deductions by a Personal Holding Company, Regulated Investment Company, or Real Estate Investment Trust |
| Form 982 | Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment) |
| Form SS-4 | Application for Employer Identification Number |
| Form SS-4PR | Solicitud de Número de Identificación Patronal (EIN) |
| Form T (TIMBER) | Forest Activities Schedule |
| Form W-8BEN | Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding |

| Product | Title |
|----------------|---|
| Form W-8BEN(E) | Certificate of Entities Status of Beneficial Owner for United States Tax Withholding (Entities) |
| Form W-8ECI | Certificate of Foreign Person's Claim That Income is Effectively Connected With the Conduct of a Trade or Business in the United States |
| Form W-8IMY | Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding |

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