



DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; U.S. Income Tax Return Forms for Individual Taxpayers.

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection requests 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 these requests.

DATES: Comments should be received on or before [**INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER**] 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 Molly Stasko by e-mailing PRA@treasury.gov, calling (202) 622-8922, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

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

OMB Control Number: 1545-0074.

Regulation Project 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. 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 the 60-day *Federal Register* notice on October 30, 2020 (85 FR 68956). The estimated burden figures have been updated and summarized below.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals or Households, Farms.

Estimated Number of Respondents: 164,500,000.

Estimated Time Per Respondent: 12 hours.

Estimated Total Annual Burden Hours: 1.955 billion.

Total Estimated Out-of-Pocket Costs: \$37.960 billion.

Estimated Out-of-Pocket Cost Per Respondent: \$231.

Total Monetized Burden: \$71.943 billion.

Estimated Total Monetized Burden Per Respondent: \$437.

Note: Amounts below are estimates for FY 2021. 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. Totals may not add due to rounding.

Table 1-ICB Estimates for the 1040/SR/NR/NR-EZ/X series of returns and supporting forms and schedules FY2021

	FY20	Program	Program	Program	FY 21
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		Change due to Adjustment	Change due to New Legislation	Change due to Agency	
Number of Taxpayers	159,300,000	5,200,000	.....	.....	164,500,000
Burden in Hours	1,717,000,000	279,000,000	.....	.....	1,995,000,000
Burden in Dollars	33,267,000,000	4,695,000,000	.....	(1,000,000)	37,960,000,000
Monetized Total Burden	60,997,000,000	10,951,000,000	.....	(4,000,000)	71,943,000,000

Table 2 below provides information specific to taxpayer burden incurred by Form 1040 filers.

Table 2-All Form 1040 Filers

Primary Form Filed or Type of Taxpayer		Time Burden					Money Burden	
	Percentage of Returns	Average Time Burden (Hours)***					Average Cost (Dollars)	Total Monetized Burden (Dollars)
		Total Time	Record Keeping	Tax Planning	Form Completion and Submission	All Other		
All Taxpayers	100%	12	5	2	4	1	\$230	\$440
Type of Taxpayer								
Nonbusiness**	70%	8	3	1	3	1	\$140	\$270
Business**	30%	21	11	3	5	2	\$440	\$840

Note: This table does not include 1040NR, 1040NR-EZ, and 1040X filers.

Detail may not add to total due to rounding. Dollars rounded to the nearest \$10.

** A "business" filer files one or more of the following with Form 1040: Schedule C, C-EZ, E, F, Form 2106, or 2106-EZ. A "non-business" filer does not file any of these schedules or forms with Form 1040.

*** Times are rounded to nearest hour.

Authority: 44 U.S.C. 3501 et seq.

Dated: January 6, 2021.

Molly Stasko,

Treasury PRA Clearance Officer.

Appendix A

Form No.	Form Name
Form 1040	U.S. Individual Tax Return
Form 1040 Schedule 1	Form 1040 Schedule 1 Additional Income and Adjustments to Income
Form 1040 Schedule 1 (SP)	Additional Income and Adjustments to Income in Spanish
Form 1040 Schedule 2	Form 1040 Schedule 2 Tax
Form 1040 Schedule 2 (SP)	Additional Taxes in Spanish
Form 1040 Schedule 3	Form 1040 Schedule 3 Nonrefundable Credits
Form 1040 Schedule 3 (SP)	Additional Credits and Payments in Spanish
Form 1040 Schedule 4	Form 1040 Schedule 4 Other Taxes
Form 1040 Schedule 5	Form 1040 Schedule 5 Other payments and Refundable Credits
Form 1040 Schedule 6	Form 1040 Schedule 6 Foreign Address and Third-Party Designee
Form 1040-C	U.S. Departing Alien Income Tax Return

Form 1040 X	Amended U.S. Individual Income Tax Return
Form 1040 NR	U.S. Nonresident Alien Income Tax Return
Form 1040 NR-EZ	U.S. Income Tax Return for Certain Nonresident Aliens with No Dependents
Form 1040-PR	Planilla Para La Declaracion De La Contribucion Federal Sobre El Trabajo Por Cuenta Propia - Puerto Rico
Form 1040-SR	U.S. Income Tax Return for Seniors
Form 1040-SS	U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)
Schedule A (1040)	Itemized Deductions
Schedule B (Form 1040)	Interest and Ordinary Dividends
Schedule C (Form 1040)	Profit or Loss from Business
Schedule C-EZ (Form 1040)	Net Profit from Business
Schedule D (Form 1040)	Capital Gains and Losses
Schedule E (Form 1040)	Supplemental Income and Loss
Schedule EIC (Form 1040)	Earned Income Credit
Schedule EIC (SP) (F. 1040)	Earned Income Credit (Spanish version)
Schedule F (Form 1040)	Profit or Loss from Farming
Schedule H (Form 1040) and Sch H(PR)	Household Employment Taxes
Schedule J (Form 1040)	Income Averaging for Farmers and Fishermen
Schedule LEP	Request for Alternative Language Products by Taxpayers with Limited English Proficiency (LEP)
Schedule LEP (SP)	Schedule LEP Limited English Proficiency (SP)
Schedule R (Form 1040)	Credit for the Elderly or the Disabled
Schedule SE (Form 1040)	Self-Employment Tax
Form 1040 V	Payment Voucher
Form 1040 ES/OCR	Estimated Tax for Individuals (Optical Character Recognition with Form 1040V)

Form 1040 ES	Estimate Tax for Individuals
Form 1040 ES (NR)	U.S. Estimated Tax for Nonresident Alien Individuals
Form 1040 ES (PR)	Federales Estimadas del Trabajo por Cuenta Propia y sobre el Empleo de Empleados Domestocs-Puerto Rico
Form 461	Limitation on Business Losses
Form 673	Statement for Claiming Exemption from Withholding on Foreign Earned Income Eligible for the Exclusions Provided by Section 911
Form 926	Return by a U.S. Transferor of Property to a Foreign Corporation
Form 965-A	Individual Report of Net 965 Tax Liability
Form 965-C	Transfer Agreement Under 965(h)(3)
Form 970	Application to Use LIFO Inventory Method
Form 972	Consent of Shareholder to Include Specific Amount in Gross Income
Form 982	Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)
Form 1045	Application for Tentative Refund
Form 1098-F	Fines, Penalties and Other Amounts
Form 1116	Foreign Tax Credit
Form 1127	Application for Extension of Time for Payment of Tax
Form 1128	Application to Adopt, Change, or Retain a Tax Year
Form 1310	Statement of Person Claiming Refund Due to a Deceased Taxpayer
Form 2106	Employee Business Expenses
Form 2106-EZ	Unreimbursed Employee Business Expenses
Form 2120	Multiple Support Declaration
Form 2210	Underpayment of Estimated Tax by Individuals, Estates, and Trusts
Form 2210-F	Underpayment of Estimated Tax by Farmers and Fishermen
Form 2350	Application for Extension of Time to File U.S. Income Tax Return
Form 2350 SP	Solicitud de Prorroga para Presentar la Declaracion del Impuesto Personal sobre el Ingreso de lose Estados Unidos

Form 2441	Child and Dependent Care Expenses
Form 2555	Foreign Earned Income
Form 2555 EZ	Foreign Earned Income Exclusion
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 3800	General Business Credit
Form 3903	Moving Expenses
Form 4070	Employee's Report of Tips to Employer
Form 4070A	Employee's Daily Record of Tips
Form 4136	Credit for Federal Tax Paid on Fuels
Form 4137	Social Security and Medicare Tax on Underreported Tip Income
Form 4255	Recapture of Investment Credit
Form 4361	Application for Exemption from Self-Employment Tax for Use by Ministers, Members of Religious Orders, and Christian Science Practitioners
Form 4562	Depreciation and Amortization
Form 4563	Exclusion of Income for Bona Fide Residents of American Samoa
Form 4684	Casualties and Thefts
Form 4797	Sale of Business Property
Form 4835	Farm Rental Income and Expenses
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.
Form 4868	Application for Automatic Extension of Time to File Individual U.S. Income Tax Return
Form 4868 SP	Solicitud de Prorroga Automatica para Presentar la Declaracion del Impuesto sobre el Ingreso Personal de los Estados Unidos
Form 4952	Investment Interest Expense Deduction
Form 4970	Tax on Accumulation Distribution of Trusts
Form 4972	Tax on Lump-Sum Distributions
Form 5074	Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands (CNMI)
Form 5213	Election to Postpone Determination as to Whether the Presumption Applies that an Activity is Engaged in for Profit

Form 5329	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts
Form 5405	First-Time Homebuyer Credit
Form 5471	Information Return of U.S. Persons with Respect to Certain Foreign Corporations
Schedule J (Form 5471)	Accumulated Earnings and Profits (E&P) and Taxes of Controlled Foreign Corporations
Schedule M (Form 5471)	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons
Schedule O (Form 5471)	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock
Form 5695	Residential Energy Credits
Form 5713	International Boycott Report
Schedule A (Form 5713)	International Boycott Factor (Section 999(c)(1))
Schedule B (Form 5713)	Specifically Attributable Taxes and Income (Section 999(c)(2))
Schedule C (Form 5713)	Tax Effect of the International Boycott Provisions
Form 5884	Work Opportunity Cost
Form 5884-A	Credits for Affected Disaster Area Employees
Form 6198	At-Risk Limitations
Form 6251	Alternative Minimum Tax-Individuals
Form 6252	Installment Sale Income
Form 6478	Biofuel Producer Credit
Form 6765	Credit for Increasing Research Activities
Form 6781	Gains and Losses from Section 1256 Contracts and Straddles
Form 8082	Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)
Form 8275	Disclosure Statement
Form 8275-R	Regulation Disclosure Statement
Form 8283	Noncash Charitable Contributions
Form 8332	Release of Claim to Exemption for Child of Divorced or Separated Parents
Form 8379	Injured Spouse Claim and Allocation
Form 8396	Mortgage Interest Credit
Form 8453	U.S. Individual Income Tax Declaration for an IRS e-file Return

Schedule LEP	Request for Alternative Language Products by Taxpayers with Limited English Proficiency (LEP)
Schedule LEP (SP)	Schedule LEP Limited English Proficiency (SP)
Schedule 1 (SP) (F. 1040)	Additional Income and Adjustments to Income in Spanish
Schedule 2 (SP) (F. 1040)	Additional Taxes in Spanish
Schedule 3 (SP) (F. 1040)	Additional Credits and Payments in Spanish
Schedule EIC (SP) (F. 1040)	Earned Income Credit (Spanish version)
8915-D	Qualified 2019 Disaster Retirement Plan Distributions and Repayments
Form 8453(SP)	U.S. Individual Income Tax Declaration for an IRS e-file Return (Spanish version)
Form 8582	Passive Activity Loss Limitation
Form 8582-CR	Passive Activity Credit Limitations
Form 8586	Low-Income Housing Credit
Form 8594	Asset Acquisition Statement Under Section 1060
Form 8606	Nondeductible IRAs
Form 8609-A	Annual Statement for Low-Income Housing Credit
Form 8611	Recapture of Low-Income Housing Credit
Form 8615	Tax for Certain Children Who Have Investment Income of More than \$1,800
Form 8621	Return by a 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 8689	Allocation of Individual Income Tax to the Virgin Islands
Form 8697	Interest Computations Under the Look-Back Method for Completed Long-Term Contracts
Form 8801	Credit for Prior Year Minimum Tax-Individuals, Estates, and Trusts
Schedule 8812 (Form 1040)	Additional Child Tax Credit
Schedule 8812(SP) (Form 1040)	Additional Tax Credit (Spanish version)
Form 8814	Parents' Election to Report Child's Interest and Dividends
Form 8815	Exclusion of Interest from Series EE and I U.S. Savings Bonds Issued After 1989
Form 8818	Optional Form to Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989

Form 8820	Orphan Drug Credit
Form 8824	Like-Kind Exchanges
Form 8826	Disabled Access Credit
Form 8828	Recapture of Federal Mortgage Subsidy
Form 8829	Expenses for Business Use of Your Home
Form 8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)
Form 8834	Qualified Electric Vehicle Credit
Form 8835	Renewable Electricity, Refined Coal, and Indian Coal Production Credit
Form and Instruction	Form 8838
Form	Form 8839
Form 8840	Closer Connection Exception Statement for Aliens
Form 8843	Statement for Exempt Individuals and Individuals with a Medical Condition
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 8853	Archer MSA's and Long-Term Care Insurance Contracts
Form 8854	Initial and Annual Expatriation Information Statement
Form 8858	Information Return of U.S. Persons with Respect to Foreign Disregarded Entities
Schedule M (Form 8858)	Transactions Between controlled Foreign Disregarded Entity and Filer or Other Related Entities
Form 8859	District of Columbia First-Time Homebuyer Credit
Form 8862	Information to Claim Earned Income Credit After Disallowance
Form 8862(SP)	Information to Claim Earned Income Credit After Disallowance (Spanish Version)
Form 8863	Education Credits
Form 8864	Biodiesel and Renewable Diesel Fuels Credit
Form 8865	Return of U.S. Persons with Respect to Certain Foreign Partnerships
Schedule K-1 (Form 8865)	Partner's Share of Income Deductions, Credits, etc.
Schedule O (Form 8865)	Transfer of Property to a Foreign Partnership
Schedule P (Form 8865)	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership
Form 8866	Interest Corporation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method
Form 8873	Extraterritorial Income Exclusion
Form 8874	New Markets Credit
Form 8878	IRS e-file Signature Authorization for Form 4686 or Form 2350
Form 8878 SP	Autorizacion de firma para presentar por medio del IRS e-file para el Formulario 4868 (SP) o el Formulario 2350 (SP)

Form 8879	IRS e-file Signature Authorization
Form 8879 SP	Autorizacion de firm para presentar la Declaracion por medio del IRS e-file
Form 8880	Credit for Qualified Retirement Savings Contributions
Form 8881	Credit for Small Employer Pensions Plan Startup Costs
Form 8882	Credit for Employer-Provided Childcare Facilities and Services
Form 8885	Health Coverage Tax Credit
Form 8886	Reportable Transaction Disclosure Statement
Form 8888	Direct Deposit of Refund to More than One Account
Form 8889	Health Savings Accounts (HSAs)
Form 8891	Beneficiaries of Certain Canadian Registered Retirement Plans
Form 8896	Low Sulfur Diesel Fuel Production Credit
Form 8898	Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Possession
Form 8900	Qualified Railroad Track Maintenance Credit
Form 8903	Domestic Production Activities Deduction
Form 8906	Distills Spirits Credit
Form 8908	Energy Efficient Home 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 8915-A	Qualified 2016 Disaster Retirement Plan Distributions and Repayments
Form 8915-B	Qualified 2017 Disaster Retirement Plan Distributions and Repayments
Form 8915-C	Qualified 2018 Disaster Retirement Plan Distributions and Repayments
Form 8915-D	Qualified 2019 Disaster Retirement Plan Distributions and Repayments
Form 8917	Tuition and Fees Deduction
Form 8919	Uncollected Social Security and Medicare Tax on Wages
Form 8925	Report of Employer-Owned Life Insurance Contracts
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 8941	Credit for Small Employer Health Insurance Premiums
Form 8949	Sales and other Dispositions of Capital Assets
Form 8958	Allocation of Tax Amounts Between Certain Individuals in Community Property States
Form 8962	Premium Tax Credit
Form 8965	Health Coverage Exemptions

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 9000	Alternative Media Preference
Form 9465	Installment Agreement Request
Form 9465 SP	Solicitud para un Plan de Pagos a Plazos
Form T (Timber)	Forest Activities Schedules
Form W-4	Employee's Withholding Allowance Certificate
FormW--4 P	Withholding Certificate for Pension or Annuity Payments
Form W-4 S	Request for Federal Income Tax Withholding from Sick Pay
Form W-4 V	Voluntary Withholding Request
Form W-4 (SP)	Certificado de Exencion de la Retencion del Empleado
Form W-7	Application for IRS Individual Taxpayer Identification Number
Form W-7 A	Application for Taxpayer Identification Number for Pending U.S. Adoptions
Form W-7 (SP)	Solicitud de Numero de Indenticacion Personal del Contribuyente del Servicio de Impuestos Internos
Form W-7 (COA)	Certificate of Accuracy for IRS Individual Taxpayer Identification Number

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