



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on U.S. Individual Income Tax Returns and Related Forms, Schedules, Attachments, and Published Guidance

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of Information Collection; request for comments.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995, the IRS is inviting comments on the information collection request outlined in this notice.

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

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Include “OMB Control No. 1545-0074” in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: View the latest drafts of the tax forms related to the information collection listed in this notice at <https://www.irs.gov/draft-tax-forms>. Requests for additional information or copies of this collection should be directed to Ronald J. 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:

The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the public and Federal agencies with an opportunity to comment

on proposed, revised, and continuing collections of information. This helps the IRS assess the impact and minimize the burden of its information collection requirements. Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

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. Individual Income Tax Returns and Related Forms, Schedules, Attachments, and Published Guidance.

OMB Number: 1545-0074.

Form Numbers: Form 1040 and all related forms, schedules, and attachments.

Abstract: IRC sections 6011 & 6012 of the Internal Revenue Code require individuals to prepare and file income tax returns annually. These forms, schedules, and attachments are used by individuals to report their income tax liability. This information collection covers the burden associated with preparing and submitting individual income tax returns and related forms, schedules, and attachments, and complying with published guidance.

Current Actions: There have been changes in regulatory guidance related to various forms approved under this approval package during the past year. There have been additions and removals of forms included in this approval package. It is anticipated that these changes will have an impact on the overall burden and cost estimates requested for this approval package, however these estimates were not finalized at the time of release of this notice. These estimated figures are expected to be available by the release of the 30-day comment notice from Treasury. This approval package is being submitted for renewal purposes.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals or Households.

Preliminary Estimated Number of Respondents: 170,100,000.

Preliminary Estimated Time Per Respondent (Hours): 12 hrs. 37 mins.

Preliminary Estimated Total Annual Time (Hours): 2,146,000,000.

Preliminary Estimated Total Annual Monetized Time (\$): 47,122,000,000.

Preliminary Estimated Total Out-of-Pockets Costs (\$): 50,575,000,000.

Preliminary Estimated Total Monetized Burden (\$): 97,697,000,000.

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

Approved: July 14, 2025.

Ronald J. Durbala,

IRS Tax Analyst.

Appendix-A: Forms and Schedules

Individual Tax Forms			
View the latest drafts of the tax forms related to the information collection listed in this notice at https://www.irs.gov/draft-tax-forms .			
Form No.	Form Name	Form No.	Form Name
1040	U.S. Individual Income Tax Return	7220	Prevailing Wage and Apprenticeship (PWA) Verification and Corrections
1040(SP)	U.S Individual Income Tax Return (Spanish version)	8082	Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)
Schedule 1 (1040)	Additional Income and Adjustments to Income	8275	Disclosure Statement
Schedule 1(SP) (1040(SP))	Additional Income and Adjustments to Income in Spanish	8275-R	Regulation Disclosure Statement
Schedule 2 (1040)	Additional Taxes	8283	Noncash Charitable Contributions
Schedule 2(SP) (1040(SP))	Additional Taxes (Spanish version)	8332	Release/ Revocation of Release of Claim to Exemption for Child by Custodial Parent
Schedule 3 (1040)	Additional Credits and Payments	8379	Injured Spouse Allocation
Schedule 3(SP) (1040(SP))	Additional Credits and Payments (Spanish version)	8396	Mortgage Interest Credit
1040-C	U.S. Departing Alien Income Tax Return	8404	Interest Charge on DISC-Related Deferred Tax Liability
1040 X	Amended U.S. Individual Income Tax Return	8453	U.S. Individual Income Tax Transmittal for an IRS e-file Return
1040 NR	U.S. Nonresident Alien Income Tax Return	8453(SP)	U.S. Individual Income Tax Transmittal for an IRS e-file Return (Spanish version)
1040 NR(SP)	U.S. Nonresident Alien Income Tax Return (Spanish Version)	8582	Passive Activity Loss Limitation
Schedule NEC (1040NR)	Tax on Income Not Effectively Connected with a U.S. Trade or Business	8582-CR	Passive Activity Credit Limitations
Schedule NEC(SP) (1040NR(SP))	Tax on Income Not Effectively Connected with a U.S. Trade or Business (Spanish Version)	8586	Low-Income Housing Credit

Schedule A (1040NR)	Itemized Deductions	8594	Asset Acquisition Statement Under Section 1060
Schedule A(SP) (1040NR(SP))	Itemized Deductions (Spanish Version)	8606	Nondeductible IRAs
Schedule OI (1040NR)	Other Information	8609-A	Annual Statement for Low-Income Housing Credit
Schedule OI(SP) (1040NR(SP))	Other Information (Spanish Version)	8611	Recapture of Low-Income Housing Credit
Schedule P (1040NR)	Gain or Loss of Foreign Persons from Sale or Exchange of Certain Partnership Interests	8615	Tax for Certain Children Who Have Unearned Income
1040-PR	U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico) (Puerto Rico Version)	8621	Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund
1040-SR	U.S. Tax Return for Seniors	8621-A	Return by a Shareholder Making Certain Late Elections to End Treatment as a Passive Foreign Investment Company
1040-SR (SP)	Tax Return for Seniors (Spanish version)	8689	Allocation of Individual Income Tax to the U.S. Virgin Islands
1040-SS	U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)	8697	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts
1040-SS (SP)	U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico) (Spanish Version)	8801	Credit for Prior Year Minimum Tax-Individuals, Estates, and Trusts
Schedule A (1040)	Itemized Deductions	8814	Parents' Election to Report Child's Interest and Dividends
Schedule B (1040)	Interest and Ordinary Dividends	8815	Exclusion of Interest from Series EE and I U.S. Savings Bonds Issued After 1989
Schedule C (1040)	Profit or Loss from Business	8818	Optional Form to Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989
Schedule C(SP) (1040(SP))	Profit or Loss from Business (Spanish Version)	8820	Orphan Drug Credit

Schedule D (1040)	Capital Gains and Losses	8824	Like-Kind Exchanges
Schedule E (1040)	Supplemental Income and Loss	8826	Disabled Access Credit
Schedule EIC (1040)	Earned Income Credit	8828	Recapture of Federal Mortgage Subsidy
Schedule EIC(SP) (1040(SP))	Earned Income Credit (Spanish version)	8829	Expenses for Business Use of Your Home
Schedule F (1040)	Profit or Loss from Farming	8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)
Schedule F(SP) (1040(SP))	Profit or Loss from Farming (Spanish Version)	8834	Qualified Electric Vehicle Credit
Schedule H (1040)	Household Employment Taxes	8835	Renewable Electricity, Refined Coal, and Indian Coal Production Credit
Schedule H(SP) (1040(SP))	Household Employment Taxes (Spanish Version)	8838	Consent to Extend the Time to Assess Tax Under Section 367-Gain Recognition Agreement
Schedule H(PR) (1040)	Household Employment Taxes (Puerto Rico Version)	8838-P	Consent To Extend the Time To Assess Tax Pursuant to the Gain Deferral Method (Section 721(c))
Schedule J (1040)	Income Averaging for Farmers and Fishermen	8839	Qualified Adoption Expenses
Schedule LEP (1040)	Request for Change in Language Preference	8840	Closer Connection Exception Statement for Aliens
Schedule LEP (SP) (1040(SP))	Request for Change in Language Preference (Spanish Version)	8843	Statement for Exempt Individuals and Individuals with a Medical Condition
Schedule R (1040)	Credit for the Elderly or the Disabled	8844	Empowerment Zone Employment Credit
Schedule SE (1040)	Self-Employment Tax	8845	Indian Employment Credit
Schedule SE (SP) (1040(SP))	Self-Employment Tax (Spanish Version)	8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips
1040 V	Payment Voucher	8853	Archer MSA's and Long-Term Care Insurance Contracts
1040 ES/OCR	Estimated Tax for Individuals (Optical Character Recognition with Form 1040V)	8854	Initial and Annual Expatriation Statement

1040 ES	Estimate Tax for Individuals	8858	Information Return of U.S. Persons with Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs)
1040 ES (NR)	U.S. Estimated Tax for Nonresident Alien Individuals	Schedule M (8858)	Transactions Between Foreign Disregarded Entity (FDE) or Foreign Branch (FB) and the Filer or Other Related Entities
1040 ES (PR)	Estimated Federal Tax on Self Employment Income and on Household Employees (Residents of Puerto Rico)	8859	Carryforward of the District of Columbia First-Time Homebuyer Credit
Schedule 8812 (1040)	Credits for Qualifying Children and Other Dependents	8862	Information to Claim Earned Income Credit After Disallowance
Schedule 8812(SP) (1040(SP))	Credits for Qualifying Children and Other Dependents (Spanish version)	8862(SP)	Information to Claim Earned Income Credit After Disallowance (Spanish Version)
172	Net Operating Losses (NOLs) for Individuals, Estates, and Trusts	8863	Education Credits (American Opportunity and Lifetime Learning Credits)
461	Limitation on Business Losses	8864	Biodiesel and Renewable Diesel Fuels Credit
673	Statement for Claiming Exemption from Withholding on Foreign Earned Income Eligible for the Exclusion(s) Provided by Section 911	8865	Return of U.S. Persons with Respect to Certain Foreign Partnerships
926	Return by a U.S. Transferor of Property to a Foreign Corporation	Schedule K-1 (8865)	Partner's Share of Income, Deductions, Credits, etc.
965-A	Individual Report of Net 965 Tax Liability	Schedule K-2 (8865)	Partners' Distributive Share Items - International
965-C	Transfer Agreement Under 965(h)(3)	Schedule K-3 (8865)	Partner's Share of Income, Deductions, Credits, etc. International
970	Application to Use LIFO Inventory Method	Schedule O (8865)	Transfer of Property to a Foreign Partnership (Under section 6038B)
972	Consent of Shareholder to Include Specific Amount in Gross Income	Schedule P (8865)	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership
982	Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)	8866	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method

1045	Application for Tentative Refund	8867	Paid Preparer's Due Diligence Checklist
1098-F	Fines, Penalties and Other Amounts	8873	Extraterritorial Income Exclusion
1116	Foreign Tax Credit (Individual, Estate, or Trust)	8874	New Markets Credit
1127	Application for Extension of Time for Payment of Tax Due to Undue Hardship	8878	IRS e-file Signature Authorization for Form 4868 or Form 2350
1128	Application to Adopt, Change or Retain a Tax Year	8878 SP	IRS e-file Signature Authorization for Form 4868 or Form 2350 (Spanish Version)
1310	Statement of Person Claiming Refund Due a Deceased Taxpayer	8879	IRS e-file Signature Authorization
2106	Employee Business Expenses	8879 SP	IRS e-file Signature Authorization (Spanish Version)
2120	Multiple Support Declaration	8880	Credit for Qualified Retirement Savings Contributions
2210	Underpayment of Estimated Tax by Individuals, Estates, and Trusts	8881	Credit for Small Employer Pension Plan Startup Costs
2210-F	Underpayment of Estimated Tax by Farmers and Fishermen	8882	Credit for Employer-Provided Child Care Facilities and Services
2350	Application for Extension of Time to File U.S. Income Tax Return	8886	Reportable Transaction Disclosure Statement
2350 SP	Application for Extension of Time to File U.S. Income Tax Return (Spanish Version)	8888	Allocation of Refund (Including Savings Bond Purchases)
2441	Child and Dependent Care Expenses	8889	Health Savings Accounts (HSAs)
2555	Foreign Earned Income	8896	Low Sulfur Diesel Fuel Production Credit
3115	Application for Change in Accounting Method	8898	Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Possession
3468	Investment Credit	8900	Qualified Railroad Track Maintenance Credit

3520	Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts	8903	Domestic Production Activities Deduction
3520-A	Annual Information Return of Foreign Trust With a U.S. Owner	8906	Distilled Spirits Credit
3800	General Business Credit	8908	Energy Efficient Home Credit
Schedule A (3800)	Transfer Election Statement	8910	Alternative Motor Vehicle Credit
3903	Moving Expenses	8911	Alternative Fuel Vehicle Refueling Property Credit
4070	Employee's Report of Tips to Employer	Schedule A (8911)	Alternative Fuel Vehicle Refueling Property
4070A	Employee's Daily Record of Tips	8912	Credit to Holders of Tax Credit Bonds
4136	Credit for Federal Tax Paid on Fuels	8915-C	Qualified 2018 Disaster Retirement Plan Distributions and Repayments
4137	Social Security and Medicare Tax on Unreported Tip Income	8915-D	Qualified 2019 Disaster Retirement Plan Distributions and Repayments
4255	Recapture of Investment Credit	8915-F	Qualified Disaster Retirement Plan Distributions and Repayments
4361	Application for Exemption from Self-Employment Tax for Use by Ministers, Members of Religious Orders, and Christian Science Practitioners	8919	Uncollected Social Security and Medicare Tax on Wages
4562	Depreciation and Amortization (Including Information on Listed Property)	8925	Report of Employer-Owned Life Insurance Contracts
4563	Exclusion of Income for Bona Fide Residents of American Samoa	8932	Credit for Employer Differential Wage Payments
4684	Causalities and Thefts	8933	Carbon Oxide Sequestration Credit
4797	Sale of Business Property	Schedule A (8933)	Disposal or Enhanced Oil Recovery Owner

			Certification
4835	Farm Rental Income and Expenses	Schedule B (8933)	Disposal Operator Certification
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.	Schedule C (8933)	Enhanced Oil Recovery Operator Certification
4852(SP)	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)	Schedule D (8933)	Recapture Certification
4868	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return	Schedule E (8933)	Election Certification
4868 SP	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return (Spanish Version)	8936	Clean Vehicle Credits
4952	Investment Interest Expense Deduction	Schedule A (8936)	Clean Vehicle Credit Amount
4970	Tax on Accumulation Distribution of Trusts	8941	Credit for Small Employer Health Insurance Premiums
4972	Tax on Lump-Sum Distributions	8949	Sales and other Dispositions of Capital Assets
5074	Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands (CNMI)	8958	Allocation of Tax Amounts Between Certain Individuals in Community Property States
5213	Election to Postpone Determination as to Whether the Presumption Applies that an Activity is Engaged in for Profit	8962	Premium Tax Credit (PTC)
5329	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts	8993	Section 250 Deduction for Foreign Derived Intangible Income (FDII) and Global Intangible Low-Taxed Income (GILTI)
5405	Repayment of the First-Time Homebuyer Credit	8994	Employer Credit for Paid Family and Medical Leave

5471	Information Return of U.S. Persons with Respect to Certain Foreign Corporations	8995	Qualified Business Income Deduction Simplified Computation
Schedule J (5471)	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporations	8995-A	Qualified Business Income Deduction
Schedule M (5471)	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons	Schedule A (8995-A)	Specified Service Trades or Businesses
Schedule O (5471)	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock	Schedule B (8995-A)	Aggregation of Business Operations
5695	Residential Energy Credits	Schedule C (8995-A)	Loss Netting And Carryforward
5713	International Boycott Report	Schedule D (8995-A)	Special Rules for Patrons of Agricultural or Horticultural Cooperatives
Schedule A (5713)	International Boycott Factor (Section 999(c)(1))	9000	Alternative Media Preference
Schedule B (5713)	Specifically Attributable Taxes and Income (Section 999(c)(2))	9000(SP)	Alternative Media Preference (Spanish Version)
Schedule C (5713)	Tax Effect of the International Boycott Provisions	9465	Installment Agreement Request
5884	Work Opportunity Credit	9465 SP	Installment Agreement Request (Spanish Version)
5884-A	Employee Retention Credit	Form T (Timber)	Forest Activities Schedule
6198	At-Risk Limitations	W-4	Employee's Withholding Certificate
6251	Alternative Minimum Tax-Individuals	W-4 (SP)	Employee's Withholding Certificate (Spanish Version)
6252	Installment Sale Income	W-4 (KO)	Employee's Withholding Certificate (Korean Version)
6478	Biofuel Producer Credit	W-4 (RU)	Employee's Withholding Certificate (Russian Version)

6765	Credit for Increasing Research Activities	W-4 (VIE)	Employee's Withholding Certificate (Vietnamese Version)
6781	Gains and Losses from Section 1256 Contracts and Straddles	W-4 (ZH-S)	Employee's Withholding Certificate (Chinese-Simple Version)
7203	S Corporation Shareholder Stock and Debt Basis Limitations	W-4 (ZH-T)	Employee's Withholding Certificate (Chinese-Traditional Version)
7204	Consent to Extend the Time to Assess Tax Related to Contested Foreign Income Taxes-Provisional Foreign Tax Credit Agreement	W--4 P	Withholding Certificate for Pension or Annuity Payments
7205	Energy Efficient Commercial Buildings Deduction	W-4 S	Request for Federal Income Tax Withholding from Sick Pay
7206	Self-Employed Health Insurance Deduction	W-4 V	Voluntary Withholding Request
7207	Advanced Manufacturing Production Credit	W-4 R	Withholding Certificate for Retirement Payments Other Than Pensions or Annuities
7210	Clean Hydrogen Production Credit	W-7	Application for IRS Individual Taxpayer Identification Number
7211	Clean Electricity Production Credit	W-7 A	Application for Taxpayer Identification Number for Pending U.S. Adoptions
7213	Nuclear Power Production Credit	W-7 (SP)	Application for IRS Individual Taxpayer Identification Number (Spanish Version)
7217	Partner's Report of Property Distributed by a Partnership	W-7 (COA)	Certificate of Accuracy for IRS Individual Taxpayer Identification Number
7218	Clean Fuel Production Credit	15620	Section 83(b) Election

Appendix-B: Guidance Documents

Document	Title	Document	Title
Notice 2006-52	Deduction for Energy Efficient Commercial Buildings	TD 9764	Section 6708 Failure To Maintain List of Advisees With Respect to Reportable Transactions

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

