This document is scheduled to be published in the
Federal Register on 07/23/2025 and available online at
https://federalregister.gov/d/2025-13802, and on **https://govinfo.gov** **[4830-01-p]**

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on U.S. Trust and Estate 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. 1545-0092" 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 Jason M. Schoonmaker, 801-620-2128.

SUPPLEMENTARY INFORMATION:

The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general 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 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. Trust and Estate Income Tax Returns and Related Forms, Schedules, Attachments, and Published Guidance.

OMB Number: 1545-0092

Form Numbers and Published Guidance: 1041, 1041 A, 1041 ES, 1041 ES (OCR), 1041 N, 1041 QFT, 1041 SCH D, 1041 SCH I, 1041 SCH J, 1041 SCH K-1, 1041 T, 1041 V, 172, 461, 926, 965 A, 970, 982, 1040 SCH C, 1040 SCH E, 1040 SCH F, 1040 SCH H,

1045, 1065 SCH D, 1065 SCH K-2, 1116, 1116 SCH B, 1116 SCH C, 2210, 2210 F, 2439, 3115, 3468, 3800, 3800 SCH A, 4136, 4255, 4562, 4684, 4797, 4952, 4970, 4972, 5213, 5227, 5329, 5471, 5471 SCH E, 5471 SCH G1, 5471 SCH H, 5471 SCH I1, 5471 SCH J, 5471 SCH M, 5471 SCH O, 5471 SCH P, 5471 SCH Q, 5471 SCH R, 5713, 5713 SCH B, 5713 SCH C, 5884, 5884 A, 6198, 6252, 6478, 6765, 6781, 7203, 7204, 7205, 7207, 7210, 7211, 7213, 7217, 7218, 7220, 8082, 8283, 8275, 8275 R, 8453 FE, 8582, 8582 CR, 8586, 8594, 8609 A, 8611, 8621, 8621 A, 8697, 8801, 8820, 8824, 8825, 8826, 8829, 8830, 8833, 8834, 8835, 8838, 8838 P, 8844, 8845, 8846, 8855, 8858, 8858 SCH M, 8864, 8865, 8865 SCH G, 8865 SCH H, 8865 SCH K-1, 8865 SCH K-2, 8865 SCH K-3, 8865 SCH O, 8865 SCH P, 8866, 8873, 8874, 8879 F, 8881, 8882, 8883, 8886, 8896, 8900, 8903, 8904, 8906, 8908, 8911, 8911 SCH A, 8912, 8913, 8918, 8932, 8933, 8933 SCH A, 8933 SCH B, 8933 SCH C, 8933 SCH D, 8933 SCH E, 8933 SCH F, 8936, 8938, 8941, 8949, 8960, 8975, 8975 SCH A, 8978, 8978 SCH A, 8990, 8992, 8992 SCH A, 8994, 8995, 8995 A, 8995 A SCH A, 8995 A SCH B, 8995 A SCH C, 8995 A SCH D, 8997, T, and all related forms, schedules, and attachments.

Abstract: These forms, schedules, and attachments are used by trusts and estates to report their income tax liability. This information collection request covers the burden associated with preparing and submitting trust and estate 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: Trusts and Estates

Preliminary Estimated Number of Respondents: 3,240,000

Preliminary Estimated Total Time (Hours): 33,700,000

Preliminary Estimated Time Per Respondent (Hours): 10 hours 24 minutes

Preliminary Estimated Monetized Time ($): 2,333,000,000

Preliminary Estimated Out-of-Pocket Costs ($): 6,139,000,000

Preliminary Estimated Total Monetized Burden ($): 8,471,000,000

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

Dated: July 18, 2025.

Jason M. Schoonmaker,

Tax Analyst.

Appendix-A: Forms and Schedules

Form Number	**Title**
1041	U.S. Income Tax Return for Estates and Trusts
1041-A	U.S. Information Return Trust Accumulation of Charitable Amounts
1041-ES	Estimated Tax for Estates and Trusts
1041-ES (OCR)	Estimated Tax Vouchers Package 1041ES (OCR)
1041-N	U.S. Income Tax Return for Electing Alaska Native Settlement
1041-QFT	U.S. Income Tax Return for Qualified Funeral Trusts
1041-SCH D	Capital Gains and Losses
1041 SCH I	Alternative Minimum Tax-Estates and Trusts
1041 SCH J	Accumulation Distribution for Certain Complex Trusts
1041 SCH K-1	Beneficiary's Share of Income, Deductions, Credits, etc.
1041-T	Allocation of Estimated Tax Payments to Beneficiaries (Under Code section 643(g))
1041-V	Payment Voucher
172	Net Operating Losses (NOLs) for Individuals, Estates, and Trusts

461	Limitation on Business Losses
926	Return by a U.S. Transferor of Property to a Foreign Corporation
965-A	Form 965-A, Individual Report of Net 965 Tax Liability
970	Application To Use LIFO Inventory Method
982	Reduction of Tax Attributes Due to Discharge of Indebtedness (And Section 1082 Basis Adjustment)
1040 SCH C	Profit or Loss from Business (Sole Proprietorship)
1040 SCH E	Supplemental Income and Loss
1040 SCH F	Profit or Loss from Farming
1040 SCH H	Household Employment Taxes
1045	Application for Tentative Refund
1065 SCH D	Capital Gains and Losses
1065 SCH K-2	Partners Distributive Share Items - International
1116	Foreign Tax Credit
1116 SCH B	Foreign Tax Credit
1116 SCH C	Foreign Tax Credit
2210	Underpayment of Estimated Tax by Individuals, Estates and Trusts
2210-F	Underpayment of Estimated Tax by Farmers and Fisherman
2439	Notice to Shareholder of Undistributed Long-Term Capital Gains
3115	Application for Change in Accounting Method
3468	Investment Credit
3800	General Business Credit
3800 SCH A	Transfer Election Statement
4136	Credit for Federal Tax Paid on Fuels
4255	Recapture of Investment Credit
4562	Depreciation and Amortization (Including Information on Listed Property)
4684	Casualties and Thefts
4797	Sales of Business Property
4952	Investment Interest Expense Deduction
4970	Tax on Accumulation Distribution of Trusts
4972	Tax on Lump-Sum Distributions
5213	Election to Postpone Determination as To Whether the Presumption Applies That an Activity is Engaged in for Profit
5227	Split-Interest Trust Information Return
5329	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts
5471	Information Return of U.S. Persons With Respect to Certain Foreign Corporations
5471 SCH E	Income, War Profits, and Excess Profits Taxes Paid or Accrued
5471 SCH G1	Cost Sharing Arrangement
5471 SCH H	Current Earnings and Profits
5471 SCH I1	Information for Global Intangible Low-Taxed Income
5471 SCH J	Accumulated Earnings and Profits (E&P) of Controlled

	Foreign Corporation
5471 SCH M	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons
5471 SCH O	Organization or Reorganization of Foreign Corporation and Acquisitions and Dispositions of its Stock
5471 SCH P	Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations
5471 SCH Q	CFC Income by CFC Income Groups
5471 SCH R	Distributions From a Foreign Corporation
5713	International Boycott Report
5713 SCH B	Specifically Attributable Taxes and Income (Section 999(c)(2))
5713 SCH C	Tax Effect of The International Boycott Provisions
5884	Work Opportunity Credit.
5884-A	Employee Retention Credit for Employers Affected by Qualified Disasters
6198	At-Risk Limitations
6252	Installment Sale Income
6478	Biofuel Producer Credit
6765	Credit for Increasing Research Activities
6781	Gains and Losses from Section 1256 Contracts and Straddles
7203	S Corporation Shareholder Stock and Debt Basis Limitations
7204	Consent to Extend the Time to Assess Tax Related to Contested Foreign Income Taxes-Provisional Foreign Tax Credit Agreement
7205	Energy Efficient Commercial Buildings Deduction
7207	Advanced Manufacturing Production Credit
7210	Clean Hydrogen Production Credit
7211	Clean Electricity Production Credit
7213	Nuclear Power Production Credit
7217	Partner's Report of Property Distributed by a Partnership
7218	Clean Fuel Production Credit
7220	Prevailing Wage and Apprenticeship (PWA) Verification and Corrections
8082	Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)
8275	Disclosure Statement
8275-R	Regulation Disclosure Statement
8283	Noncash Charitable Contribution
8453-FE	U.S. Estate or Trust Declaration for an IRS e-file Return
8582	Passive Activity Loss Limitations
8582-CR	Passive Activity Credit Limitations
8586	Low-Income Housing Credit
8594	Asset Acquisition Statement
8609-A	Annual Statement for Low-Income Housing Credit
8611	Recapture of Low-Income Housing Credit
8621	Return by a Shareholder of a Passive Foreign Investment Co. or Qualified Electing Fund

8621-A	Return by a Shareholder Making Certain Late Elections To End Treatment as a Passive Foreign Investment Company
8697	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts
8801	Credit For Prior Year Minimum Tax--Individuals, Estates, and Trusts
8820	Orphan Drug Credit
8824	Like-Kind Exchanges
8825	Rental Real Estate Income and Expenses of a Partnership or an S Corporation
8826	Disabled Access Credit
8829	Expenses for Business Use of Your Home
8830	Enhanced Oil Recovery Credit
8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)
8834	Qualified Electric Vehicle Credit
8835	Renewable Electricity Production Credit
8838	Consent To Extend the Time To Assess Tax Under Section 367 - Gain Recognition Agreement
8838-P	Consent To Extend the Time To Assess Tax Pursuant to the Gain Deferral Method (Section 721(c))
8844	Empowerment Zone Employment Credit
8845	Indian Employment Credit
8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips
8855	Election To Treat a Qualified Revocable Trust as Part of an Estate
8858	Information Return of U.S. Persons With Respect to Disregarded Entities (FDEs) and Foreign Branches (FBs)
8858 SCH M	Transactions Between Foreign Disregarded Entity (FDE) or Foreign Branch (FB) and the Filer or Other Related Entities
8864	Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit
8865	Return of U.S. Persons With Respect to Certain Foreign Partnerships
8865 SCH G	Statement of Application for the Gain Deferral Method Under Section 721(c)
8865 SCH H	Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721(c)
8865 SCH K-1	Partner's Share of Income, Deductions, Credits, etc. (Schedule K-1 (Form 8865))
8865 SCH K-2	Schedule K-2 (Form 8865), Partners' Distributive Share Items -International
8865 SCH K-3	Partner's Share of Income, Deductions, Credits, etc. - International
8865 SCH O	Transfer of Property to a Foreign Partnership
8865 SCH P	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership
8866	Interest Computation Under the Look-Back Method for

	Property Depreciated Under the Income Forecast Method
8873	Extraterritorial Income Exclusion
8874	New Markets Credit
8879-F	U.S. Estate or Trust Declaration for an IRS e-file Return
8881	Credit for Small Employer Pension Plan Startup Costs
8882	Credit for Employer-Provided Child Care Facilities and Services
8883	Asset Allocation Statement Under Section 338
8886	Reportable Transaction Disclosure Statement
8896	Low Sulfur Diesel Fuel Production Credit
8900	Qualified Railroad Track Maintenance Credit
8903	Domestic Production Activities Deduction
8904	Credit for Oil and Gas Production From Marginal Wells
8906	Distilled Spirits Credit
8908	Energy Efficient Home Credit
8911	Alternative Fuel Vehicle Refueling Property Credit
8911 SCH A	Alternative Fuel Vehicle Refueling Property Credit Amount
8912	Credit to Holders of Tax Credit Bonds
8913	Mine Rescue Team Training Credit
8918	Material Advisor Disclosure Statement
8932	Credit for Employer Differential Wage Payments
8933	Carbon Oxide Sequestration Credit
8933 SCH A	Disposal or Enhanced Oil Recovery Owner Certification
8933 SCH B	Disposal Operator Certification
8933 SCH C	Enhanced Oil Recovery Operator Certification
8933 SCH D	Recapture Certification
8933 SCH E	Election Certification
8933 SCH F	Utilization Certification
8936	Clean Vehicle Credits
8938	Statement of Specified Foreign Financial Assets
8941	Credit for Small Employer Health Insurance Premiums
8949	Sales and Other Dispositions of Capital Assets
8960	Net Investment Income Tax-Individuals, Estates, and Trusts
8975	Country-by-Country Report
8975 SCH A	Tax Jurisdiction and Constituent Entity Information
8978	Partner's Additional Reporting Year Tax
8978 SCH A	Partners Additional Reporting Year Tax
8990	Limitation on Business Interest Expense Under Section 163(j).
8992	U.S Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)
8992 SCH A	Schedule A, for Global Intangible Low-Taxed Income (GILTI)
8994	Employer Credit for Paid Family and Medical Leave
8995	Qualified Business Income Deduction Simplified Computation.
8995-A	Qualified Business Income Deduction
8995-A SCH A	Specified Service Trades or Businesses

8995-A SCH B	Aggregation of Business Operations
8995-A SCH C	Loss Netting and Carryforward
8995-A SCH D	Special Rules for Patrons of Agricultural or Horticultural Cooperatives
8997	Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments
T	Forest Activities

Appendix-B: Guidance Documents

Title/Document	**Description**
Revenue Procedure 2009-20:	Safe harbor treatment for taxpayers that experienced losses in certain investment arrangements discovered to be criminally fraudulent.
Revenue Procedure 2009-26:	Examination of returns and claims for refund, credit or abatement; determination of correct tax liability.
Revenue Procedure 2009-52:	Examination of returns and claims for refund, credit or abatement; determination of correct tax liability.
Revenue Procedure 2019-38:	Trade or Business.
TD 8865:	Amortization of Intangible Property
TD 9846:	Regulations Regarding the Transition Tax Under Section 965 and Related Provisions.
TD 9847:	Qualified Business Income Deduction.
TD 9902:	Guidance Under Sections 951A and 954 Regarding Income Subject to a High Rate of Foreign Tax.
TD 9918:	Effect of Section 67(g) on Trusts and Estates.
TD 9922:	Guidance Related to the Allocation and Apportionment of Deductions and Foreign Taxes, Foreign Tax Redeterminations, Foreign Tax Credit Disallowance Under Section 965(g), Consolidated Groups, Hybrid Arrangements and Certain Payments Under Section 951A.
TD 9936:	Guidance on Passive Foreign Investment Companies.
TD 9945:	Guidance Under Section 1061
TD 9959:	Guidance Related to the Foreign Tax Credit; Clarification of Foreign-Derived Intangible Income.
TD 9998:	Increased Amounts of Credit or Deduction for Satisfying Certain Prevailing Wage and Registered Apprenticeship Requirements.
TD 10015:	Definition of Energy Property and Rules Applicable to the Energy Credit

[FR Doc. 2025-13802 Filed: 7/22/2025 8:45 am; Publication Date: 7/23/2025]