



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on U.S. Business

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. 1545-0123” 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 LaNita Van Dyke, (202)-317-6009.

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

OMB Number: 1545-0123

Form Numbers and Published Guidance: Forms 1065, 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 related forms, schedules, and attachments.

Abstract: These forms, schedules, and attachments are used by businesses to report their income tax liability. This information collection request covers the burden associated with preparing and submitting business 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: Corporations, Partnerships, and S Corporations

Preliminary Estimated Number of Respondents: 14,040,000

Preliminary Estimated Total Time (Hours): 945,400,000

Preliminary Estimated Time Per Respondent (Hours): 67 hours 20 minutes

Preliminary Estimated Monetized Time (\$): 58,878,000,000

Preliminary Estimated Out-of-Pocket Costs (\$): 74,632,000,000

Preliminary Estimated Total Monetized Burden (\$): 133,510,000,000

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

Appendix-A: Forms and Schedules

Form Number	Title
*Form 1042	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons
*Form 1042 (SCH Q)	Schedule Q (Form 1042)
*Form 1042-S	Foreign Person's U.S. Source Income Subject to Withholding
*Form 1042-T	Annual Summary and Transmittal of Forms 1042-S
Form 1065	U.S. Return of Partnership Income
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 K-1)	Partner's Share of Income, Deductions, Credits, etc.
Form 1065 (SCH K-2)	Partner's Distributive Share Items-International
Form 1065 (SCH K-3)	Partner's Share of Income, Deductions, Credits, etc.- International
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 Q)	Quarterly Notice to Residual Interest Holder of REMIC Taxable Income or Net Loss Allocation
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 1118 (SCH L)	Foreign Tax Redeterminations
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 1120-F	U.S. Income Tax Return of a Foreign Corporation
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 Q)	Tax Liability of Qualified Derivatives Dealer (QDD)
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	U.S. Income Tax Return of a Foreign Sales Corporation
Form 1120-FSC (SCH P)	Transfer Price or Commission
Form 1120-H	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	U.S. Life Insurance Company Income Tax Return
Form 1120-L (SCH M-3)	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
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 1120-S (SCH B-1)	Information on Certain Shareholders of an S Corporation
Form 1120-S (SCH D)	Capital Gains and Losses and Built-In Gains
Form 1120-S (SCH K-1)	Shareholder's Share of Income, Deductions, Credits, etc.
Form 1120-S (SCH K-2)	Shareholder's Pro Rata Share Items-International
Form 1120-S (SCH K-3)	Shareholder's Share of Income, deductions, Credits, etc. – International
Form 1120-S (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-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 Due to Undue Hardship
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
*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 3800 (Schedule A)	Transfer Election Statement
*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 4684	Casualties and Thefts
*Form 4797	Sales of Business Property
*Form 4810	Request for Prompt Assessment Under Internal Revenue Code Section 6501(d)
*Form 4876-A	Election to Be Treated as an Interest Charge DISC
*Form 5213	Election To Postpone Determination as To Whether the Presumption Applies That an Activity Is Engaged in for Profit
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
Form 5471 (SCH G-I)	Schedule G-1 (Form 5471), Cost Sharing Arrangement
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)	Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations
Form 5471 (SCH Q)	CFC Income by CFC Income Groups
Form 5471 (SCH R)	Distributions From 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 56-F	Notice Concerning Fiduciary Relationship of Financial Institution
*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 Schedule P	Allocation of Income and Expenses Under Section 936(h)(5)
*Form 5884	Work Opportunity Credit
*Form 5884-A	Credits for Affected Midwestern Disaster Area Employers (for Employers Affected by Hurricane Harvey, Irma, or Maria or Certain California Wildfires)
*Form 6198	At-Risk Limitations
*Form 6478	Biofuel Producer 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 7205	Energy Efficient Commercial Buildings Deduction
*Form 7207	Advanced Manufacturing Production Credit
*Form 7210	Clean Hydrogen Production Credit
*Form 7211	Clean Electricity Production Credit
Form 7213	Nuclear Power Production Credit
*Form 7216	
*Form 7217	Partner's Report of Property Distributed by a Partnership
*Form 7218	Clean Fuel Production Credit
*Form 7220	Prevailing Wage and Apprenticeship (PWA) Verification and Corrections
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 8275-R	Regulation Disclosure Statement
*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-C	Statement of Withholding Under Section 1446(f)(4) on Dispositions by Foreign Persons of Partnership Interests
*Form 8300	Report of Cash Payments Over \$10,000 Received In a Trade or Business
*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-CORP	E-file Declaration for Corporations
Form 8453-PE	U.S. Partnership Declaration for an IRS e-file Return
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 8611	Recapture of Low-Income Housing Credit
*Form 8621	Information 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 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-C	Certificate of Partner-Level Items to Reduce Section 1446 Withholding
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 8819	Dollar Election Under Section 985
*Form 8820	Orphan Drug Credit
*Form 8822-B	Change of Address - Business
*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 8830	Enhanced Oil Recovery Credit
*Form 8832	Entity Classification Election
*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 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 Employment Credit
Form 8845	Indian Employment Credit
Form 8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips
Form 8848	Consent to Extend the Time to Assess the Branch Profits Tax Under Regulations Sections 1.884-2(a) and (c)
*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 (FDE) or Foreign Branch (FB) and the Filer or Other Related Entities
*Form 8864	Biodiesel and Renewable Diesel Fuels Credit

Form 8865	Return of U.S. Persons With Respect to Certain Foreign Partnerships
Form 8865 (SCH G)	Statement of Application for the Gain Deferral Method Under Section 721€
Form 8865 (SCH H)	Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721 €
Form 8865 (SCH K-1)	Partner's Share of Income, Deductions, Credits, etc.
Form 8865 (SCH K-2)	Partner's Distributive Share Items-International
Form 8865 (SCH K-3)	Partner's Share of Income, Deductions, Credits, etc.- International
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 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
Form 8879-CORP	E-file Authorization for Corporations
Form 8879-PE	IRS e-file Signature Authorization for Form 1065
*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 8886	Reportable Transaction Disclosure Statement
*Form 8896	Low Sulfur Diesel Fuel Production Credit
*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 8908	Energy Efficient Home Credit
*Form 8910	Alternative Motor Vehicle Credit
*Form 8911	Alternative Fuel Vehicle Refueling Property Credit
*Form 8911 Schedule A	Alternative Fuel Vehicle Refueling Property
*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 860E(4) by a Qualified Investment Entity
*Form 8932	Credit for Employer Differential Wage Payments
*Form 8933	Carbon Oxide Sequestration Credit
*Form 8933 Sch A	Disposal or Enhanced Oil Recovery Owner Certification
*Form 8933 Sch B	Disposal Operator Certification
*Form 8933 Sch C	Enhanced Oil Recovery Operator Certification
*Form 8933 Sch D	Recapture Certification
*Form 8933 Sch E	Election Certification
*Form 8933 Sch F	Utilization Certification
*Form 8936	Clean Vehicle Credit
*Form 8936 Sch A	Clean Vehicle Credit Amount
Form 8936-A	Qualified Commercial Clean Vehicle Credit
Form 8936-A Sch 1	Schedule for Qualified Commercial Clean Vehicle
*Form 8937	Report of Organizational Actions Affecting Basis of Securities
*Form 8938	Statement of Foreign Financial Assets
*Form 8941	Credit for Small Employer Health Insurance Premiums
*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 8975	Country-by-Country Report
*Form 8975 Sch A	Tax Jurisdiction and Constituent Entity Information
Form 8978	Partner's Additional Reporting Year Tax
Form 8978- Sch-A	Partners Additional Reporting Year Tax
Form 8979	Partnership Representative Revocation/Resignation and Designation
Form 8990	Limitation on Business Interest Expense IRC 163(j)
Form 8991	Tax on Base Erosion Payments of Taxpayers with Substantial Gross Receipts
Form 8992	U.S Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI).
Form 8992 Sch-A	Schedule A, Global Intangible Low-taxed Income (GILTI)
Form 8992-Sch-B	Calculation of Global Intangible Low-Taxed Income (GILTI) for Members of a U. S. Consolidated Group Who Are U. S. Shareholders of a CFC

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 8995	Qualified Business Income Deduction Simplified Computation
*Form 8995-A	Qualified Business Income Deduction
*Form 8995-A (SCH A)	Specified Service Trades or Businesses
*Form 8995-A (SCH B)	Aggregation of Business Operations
*Form 8995-A (SCH C)	Loss Netting And Carryforward
*Form 8995-A (SCH D)	Special Rules for Patrons Of Agricultural Or Horticultural Cooperatives
Form 8996	Qualified Opportunity Fund
Form 8997	Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments
Form 15620	Section 83(b) Election
Form 926	Return by a U.S. Transferor of Property to a Foreign Corporation
Form 965-B	Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts
Form 965-C	Transfer Agreement Under Section 965(h)(3)
Form 965-D	Transfer Agreement Under 965(i)(2)
Form 965-E	Consent Agreement Under 965(i)(4)(D)
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-4(PR)	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 (Individuals)
*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 and Reporting

Forms marked with an asterisk (*) are also filed by other taxpayers (e.g., individuals, tax-exempt organizations).

Appendix-B: Guidance Documents

<u>Title/Document</u>	<u>Description</u>
Announcement 2000-19	Tip Reporting Alternative Commitment (TRAC) for most industries
Announcement 2000-20	Tip Rate Determination Agreement (TRDA) for Most Industries
Announcement 2000-22 and 2000-23	Tip Reporting Alternative Commitment (TRAC) and Agreement and Tip Rate Determination (TRDA) for Use in the Food and Beverage Industry
CO-62-89 (Final)	Final Regulations under Section 382 of the Internal Revenue Code of 1986; Limitations on Corporate Net Operating Loss Carryforwards
LR-100-78	Creditability of Foreign Taxes
Notice 2000-28	Coal Exports
Notice 2001-1	Employer-Designed Tip Reporting Program for the Food and Beverage Industry (EmTRAC)
Notice 2002-69	Interest Rates and Appropriate Foreign Loss Payment Patterns for Determining the Qualified Insurance Income of Certain Controlled Corporations under Section 954(f)
Notice 2005-32	Notification Requirement for Transfer of Partnership Interest in Electing Investment Partnership (EIP)
Notice 2005-4	Fuel Tax Guidance, as modified
Notice 2006-24	Qualifying Advanced Coal Project Program
Notice 2006-25 (superseded by Notice 2007-53)	Qualifying Gasification Project Program
Notice 2006-46	Announcement of Rules to be included in Final Regulations under Section 897(d) and (e) of the Internal Revenue Code
Notice 2006-47	Elections Created or Effected by the American Jobs Creation Act of 2004.
Notice 2006-52 and Notice 2008-40	Deduction for Energy Efficient Commercial Buildings
Notice 2006-9 and Notice 2008-33	Credit for New Qualified Alternative Motor Vehicles (Qualified Fuel Cell Motor Vehicles)
Notice 2006-97	Taxation and Reporting of REIT Excess Inclusion Income by REITs, RICs, and Other Pass-Through Entities
Notice 2009-41	Credit for Residential Energy Efficient Property
Notice 2009-52	Election of Investment Tax Credit in Lieu of Production Tax Credit; Coordination with Department of Treasury Grants for Specified Energy Property in Lieu of Tax Credits
Notice 2009-58	Manufacturers' Certification of Specified Plug-in Electric Vehicles
Notice 2009-83	Credit for Carbon Dioxide Sequestration Under Section 45Q
Notice 2010-46	Prevention of Over-Withholding of U.S. Tax Avoidance with Respect to Certain Substitute

	Dividend Payments
Notice 2010-54	Production Tax Credit for Refined Coal
Notice 2013-12	Qualifying Advanced Energy Project Credit
Notice 2014-42	Branded Prescription Drug Fee; procedural and Administrative Guidance
Notice 2015-4	Performance & Quality for Small Wind Energy Property
Notice 2020-69	S Corporation Guidance under Section 958 (Rules for Determining Stock Ownership) and Guidance Regarding the Treatment of Qualified Improvement Property under the Alternative Depreciation System for Purposes of the QBAI Rules for FDII and GILTI
Notice 2024-60	Required Procedures to Claim a Section 45Q Credit for Utilization of Carbon Oxide
Rev Proc 2002-32 (as Modified by Rev Proc 2006-21)	Waiver of 60-month Bar on Reconsolidation after Disaffiliation
Rev. Proc. 2000-37	Reverse Like-kind Exchanges (as modified by Rev Proc. 2004-51)
Rev. Proc. 2001-21	Debt Roll-Ups
Rev. Proc. 2001-24	Advanced Insurance Commissions
Rev. Proc. 2001-56	Demonstration Automobile Use
Rev. Proc. 2002-67	Settlement of Section 351 Contingent Liability Tax Shelter Cases
Rev. Proc. 2003-33	Section 9100 Relief for 338 Elections
Rev. Proc. 2003-36	Industry Issue Resolution Program
Rev. Proc. 2003-37	Documentation Provisions for Certain Taxpayers Using the Fair Market Value Method of Interest Expense Apportionment
Rev. Proc. 2003-39	Section 1031 LKE (Like-Kind Exchanges) Auto Leasing Programs
Rev. Proc. 2003-84	Optional Election to Make Monthly Sec. 706 Allocations
Rev. Proc. 2004-19	Probable or Prospective Reserves Safe Harbor
Rev. Proc. 2004-29	Statistical Sampling in Sec. 274 Context
Rev. Proc. 2007-35	Statistical Sampling for Purposes of Section 199
Rev. Proc. 2010-13	Disclosure of Activities Grouped under Section 469
Rev. Proc. 2016-29	Changes in Methods of Accounting
Rev. Proc. 97-27	Changes in Methods of Accounting
Rev. Proc. 97-33	Electronic Federal Tax Payment System (EFTPS)
Rev. Proc. 99-32	Conforming Adjustments Subsequent to Section 482 Allocations
Rev. Proc. 2001-37	Extraterritorial Income Exclusion Elections
Rev. Proc. 2002-39	Changes in Periods of Accounting
Rev. Proc. 2006-16	Renewal Community Depreciation Provisions
Rev. Proc. 2007-32	Tip Rate Determination Agreement (Gaming Industry); Gaming Industry Tip Compliance Agreement Program
Rev. Proc. 2007-48	Rotable Spare Parts Safe Harbor Method
Rev. Proc. 2008-38	Qualified Additional Benefits Correction Program
Rev. Proc. 2008-39	Modified Endowment Contract Correction Program

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Rev. Proc. 2009-16	Section 168(k)(4) Election Procedures and
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