This document is scheduled to be published in the
Federal Register on 2026-08-03 and available online at
https://www.federalregister.gov/d/2026-15608, and on
https://govinfo.gov

4831-GV-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on U.S. Tax-Exempt Organization Returns and Related Forms.

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. 1545-0047" 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 Marcus McCrary, (470) 769-2001.

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. Tax-Exempt Organization Returns and Related Forms, Schedules, Attachments, and Published Guidance.

OMB Control Number: 1545-0047.

Form Numbers and Published Guidance: Forms 990, 990-EZ, 990-N, 990-PF, 990-T, and all related forms, schedules, and attachments.

Abstract: These forms, schedules, and attachments are used by tax-exempt organizations, nonexempt charitable trusts, and section 527 political organizations to provide the IRS with statutorily required information. Some members of the public rely on these forms as their primary or sole source of information about a particular organization. This information collection covers the burden associated with preparing and submitting tax-exempt organization 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: Tax-Exempt Organizations.

Preliminary Estimated Number of Respondents: 1,706,000.

Preliminary Estimated Total Time (Hours): 76,091,000.

Preliminary Estimated Time Per Respondent (Hours): 44 hours, 36 minutes.

Preliminary Estimated Monetized Time ($): 4,358,787,000.

Preliminary Estimated Out-of-Pocket Costs ($): 2,134,343,000.

Preliminary Estimated Total Monetized Burden ($): 6,493,131,000.

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

Dated: July 29, 2026.

Marcus W. McCrary,

Tax Analyst.

Appendix-A: Forms and Schedules

Product	**Title**
T (Timber)	Forest Activities
1023	Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code
1023-EZ	Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code
1024	Application for Recognition of Exemption Under Section 501(a)
1024-A	Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code
1028	Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code
1062	Deferral of Tax on Gain From the Sale or Exchange of Qualified Farmland Property to Qualified Farmers
1062 Sch A	Section 1062 Gain From the Sale or Exchange of Qualified Farmland Property to a Qualified Farmer
1116 Sch B	Foreign Tax Carryover Reconciliation Schedule
1116 Sch C	Foreign Tax Redeterminations
1116	Foreign Tax Credit
1118	Foreign Tax Credit - Corporations
1118 Sch I	Reduction of Foreign Oil and Gas Taxes
1118 Sch J	Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions

1118 Sch K	Foreign Tax Carryover Reconciliation Schedule
1118 Sch L	Foreign Tax Redeterminations
1120-POL	US Income Tax Return for Certain Political Organizations
1127	Application for Extension of Time for Payment of Tax Due to Undue Hardship
1128	Application to Adopt, Change, or Retain a Tax Year
2220	Underpayment of Estimated Tax by Corporations
2848	Power of Attorney and Declaration of Representative
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
4136 Sch A	Business Activity Report for Credit for Federal Tax Paid on Fuels
4255	Recapture of Investment Credit
4466	Corporation Application for Quick Refund of Overpayment of Estimated Tax
4562	Depreciation and Amortization (Including Information on Listed Property)
4562-B	Amortization
461	Limitation on Business Loss
4626	Alternative Minimum Tax—Corporations
4684	Casualties and Thefts
4720	Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code
4797	Sale of Business Property

4952	Investment Interest Expense Deduction
5227	Split Interest Trust Information Return
5471 Sch E	Income, War Profits, and Excess Profits Taxes Paid or Accrued
5471 Sch G-1	Cost Sharing Arrangement
5471 Sch H	Current Earnings and Profits
5471 Sch I-1	Information for Global Intangible Low-Taxed Income
5471 Sch J	Accumulated Earnings & 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
5471	Information Return of U.S. Persons With Respect to Certain Foreign Corporations
5578	Annual Certification of Racial Nondiscrimination for a Private School Exempt From Federal Income Tax
5713	International Boycott Report
5713 Sch A	International Boycott Factor
5713 Sch B	Specifically Attributable Taxes and Income
5713 Sch C	Tax Effect of The International Boycott Provisions
5884	Work Opportunity Credit
5884-C	Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans

5884-D	Employee Retention Credit for Certain Tax-Exempt Organizations Affected by Qualified Disasters
6069	Return of Certain Excise Taxes on Mine Operators, Black Lung Trusts, and Other Persons Under Sections 4951, 4952, and 4953
6198	At-Risk Limitations
6252	Installment Sale Income
6497	Information Return of Nontaxable Energy Grants or Subsidized Energy Financing
6765	Credit for Increasing Research Activities
6781	Gains and Losses From Section 1256 Contracts and Straddles
7004	Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns
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
8038	Information Return for Tax-Exempt Private Activity Bond Issues
8038-B	Information Return for Build America Bonds and Recovery Zone

8038-CP	Return for Credit Payments to Issuers of Qualified Bonds
8038-CP Sch A	Specified Tax Credit Bonds Interest Limit Computation
8038-G	Information Return for Tax-Exempt Governmental Bonds
8038-GC	Information Return for Small Tax-Exempt Governmental Bond Issues, Leases, and Installment Sales
8038-R	Request for Recovery of Overpayments Under Arbitrage Rebate Provisions
8038-T	Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate
8038-TC	Information Return for Tax Credit Bonds and Specified Tax Credit Bonds
8050	Direct Deposit of Tax Exempt or Government Entity Tax Refund
8275	Disclosure Statement
8275-R	Regulation Disclosure Statement
8282	Donee Information Return
8283	Noncash Charitable Contributions
8283-V	Payment Voucher for Filing Fee Under Section 170(f)(13)
8328	Carryforward Election of Unused Private Activity Bond Volume Cap
8330	Issuer's Quarterly Information Return for Mortgage Credit Certificates (MCCs)
8453-TE	Tax Exempt Entity Declaration and Signature for Electronic Filing
8453-X	Political Organization Declaration for Electronic Filing of Notice of Section 527 Status
851	Affiliations Schedule
8582	Passive Activity Loss Limitations
8586	Low-Income Housing Credit

8594	Asset Acquisition Statement
8621	Information Return by a Shareholder of a Passive Foreign Investment Company 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 of Completed Long-Term Contract
8718	User Fee for Exempt Organization Determination Letter Request
8810	Corporate Passive Activity Loss and Credit Limitations
8820	Orphan Drug Credit
8824	Like-Kind Exchanges
8825	Rental Real Estate Income and Expenses of a Partnership or an S Corporation
8825 Sch A	Rental Real Estate Other Deductions
8826	Disabled Access Credit
8827	Credit for Prior Year Minimum Tax—Corporations
8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)
8835	Renewable Electricity, Refined Coal, and Indian Coal 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 and Renewal Community Employment Credit
8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips
8858	Information Return of U.S. Persons With Respect To Foreign Disregarded Entities

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 Sch G	Statement of Application of 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.
8865 Sch K-2	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 Interest in a Foreign Partnership
8865	Return of U.S. Persons with Respect to Certain Foreign Partnerships
8866	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method
8868	Application for Extension of Time to File and Exempt Organization Return
8870	Information Return for Transfers Associated With Certain Personal Benefit Contracts
8871	Political Organization Notice of Section 527 Status
8872	Political Organization Report of Contributions and Expenditures
8873	Extraterritorial Income Exclusion
8874	New Markets Credit
8879-TE	IRS e-file Signature Authorization for a Tax-Exempt Entity

8881	Credits for Small Employer Pension Plan Startup Costs, Contributions, Auto-Enrollment, and Military Spouse Participation
8882	Credit for Employer-Provided Childcare Facilities and Services
8883	Asset Allocation Statement Under Section 338
8886	Reportable Transaction Disclosure Statement
8886-T	Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction
8896	Low Sulfur Diesel Fuel Production Credit
8899	Notice of Income From Donated Intellectual Property
8900	Qualified Railroad Track Maintenance Credit
8903	Domestic Production Activities Deduction
8906	Distilled Spirits Credit
8908	Energy Efficient Home Credit
8911	Alternative Fuel Vehicle Refueling Property Credit
8911 Sch A	Alternative Fuel Vehicle Refueling Property
8912	Credit to Holders of Tax Credit Bonds
8925	Report of Employer-Owned Life Insurance Contracts
8932	Credit for Employer Differential Wage Payments
8933	Carbon Dioxide 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	Qualified Plug-In Electric Drive Motor Vehicle Credit
8936 Sch A	Clean Vehicle Credit Amount
8940	Request for Miscellaneous Determination
8941	Credit for Small Employer Health Insurance Premiums
8949	Sales and Other Dispositions of Capital Assets
8964-ELE	Section 987 Elections
8964-TRA	Section 987 Transition Information
8974	Qualified Small Business Payroll Tax Credit for Increasing Research Activities
8975	Country-by-Country Report
8975 Sch A	Tax Jurisdiction Information
8976	Notice of Intent to Operate Under Section 501(c)(4)
8990	Limitation on Business Interest Expense Under Section 163(j)
8891	Tax on Base Erosion Payments of Taxpayers with Substantial Gross Receipts
8992	U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI)
8992 Sch A	Schedule of Controlled Foreign Corporation (CFC) Information To Compute Global Intangible Low-Taxed Income (GILTI)
8995	Qualified Business Income Deduction Simplified Calculation
8995-A Schedule A	Specified Service Trades or Businesses
8995-A Schedule B	Aggregation of Business Operations
8995-A Schedule C	Loss Netting and Carryforward
8995-A Schedule D	Special Rules for Patrons of Agricultural or Horticultural Cooperatives

8995-A	Qualified Business Income Deduction
8997	Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments
926	Return by a U.S. Transferor of Property to a Foreign Corporation
965-B	Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts
970	Application to Use LIFO Inventory Method
990	Return of Organization Exempt From Income Tax Under Section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
990 Schedule A	Public Charity Status and Public Support
990 Schedule B	Schedule of Contributors
990 Schedule C	Political Campaign and Lobbying Activities
990 Schedule D	Supplemental Financial Statements
990 Schedule E	Schools
990 Schedule F	Statement of Activities Outside the United States
990 Schedule G	Supplemental Information Regarding Fundraising or Gaming Activities
990 Schedule H	Hospitals
990 Schedule I	Grants and Other Assistance to Organizations, Governments, and Individuals in the United States
990 Schedule J	Compensation Information
990 Schedule K	Supplemental Information on Tax-Exempt Bonds
990 Schedule L	Transactions With Interested Persons
990 Schedule M	Noncash Contributions
990 Schedule N	Liquidation, Termination, Dissolution, or Significant Disposition of Assets

990 Schedule O	Supplemental Information to Form 990 or 990-EZ
990 Schedule R	Related Organizations and Unrelated Partnerships
990-EZ	Short Form Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
990-N	Form 990-N Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
990-PF	Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation
990-T	Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))
990-T Schedule A	Unrelated Business Taxable Income From an Unrelated Trade or Business
990-W	Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations (and on Investment Income for Private Foundations)
15644	Supplemental Group Ruling Information

Appendix-B: Guidance Documents

Guidance	Title/Description
Announcement 2004-38	Election of Alternative Deficit Reduction Contribution
Announcement 2004-43	Election of Alternative Deficit Reduction Contribution
Notice 2002-27	IRA Required Minimum Distribution Reporting
Notice 2004-59	Plan Amendments Following Election of Alternative Deficit Reduction Contribution
Notice 2005-41	Guidance Regarding Qualified Intellectual Property Contributions
Notice 2006-105	Extension of Election of Alternative Deficit Reduction Contribution
Notice 2006-107	Diversification Requirements for Qualified Defined Contribution Plans Holding Publicly Traded Employer Securities
Notice 2006-109	Interim Guidance Regarding Supporting Organizations and Donor Advised Funds
Notice 2007-70	Charitable Contributions of Certain Motor Vehicles, Boats, and Airplanes. Reporting requirements under Sec. 170(f)(12)(D)
Notice 2008-113	Relief and Guidance on Corrections of Certain Failures of a Nonqualified Deferred Compensation Plan to Comply with §409A(a) in Operation
Notice 2009-26	Build America Bonds and Direct Payment Subsidy Implementation
Notice 2009-31	Election and Notice Procedures for Multiemployer Plans under Sections 204 and 205 of WRERA
Notice 2010-6	Relief and Guidance on Corrections of Certain Failures of a Nonqualified Deferred Compensation Plan to Comply with §409A(a)
Notice 2010-80	Modification to the Relief and Guidance on Corrections of Certain Failures of a Nonqualified Deferred Compensation Plan to Comply with §409A(a)
Notice 2011-43	Transitional Relief under Internal Revenue Code §6033(j) for Small Organizations
Notice 2012-48	Tribal Economic Development Bonds
Notice 2014-4	Interim Guidance Regarding Supporting Organizations
Notice 2015-83	Tribal Economic Development Bonds: Use of Volume Cap for Draw-down Loans
Notice 2017-9	De Minimis Error Safe Harbor to the I.R.C. §§ 6721 and 6722 Penalties
Notice 2021-56	Standards that an LLC must Satisfy to be Exempt
Notice 2023-38	Domestic Content Bonus Credit Guidance under Sections 45, 45Y, 48, and 48E
Notice 2025-8	First Updated Elective Safe Habor modifying Notice 2024-41
Notice 2025-10	Section 45Z Clean Fuel Production Credit; Request for Public Comments
Notice 2025-75	Transition Rule for Applying Section 951(a)(2)(B)
Notice 2026-11	Interim Guidance on Additional First Year Depreciation Deduction under Section 168(k)

Notice 2026-15	Guidance to Apply Interim Safe Harbors for Purposes of Determining a Taxpayer’s Material Assistance from a Prohibited Foreign Entity; Other Prohibited Foreign Entity Guidance
Notice 2026-16	Administrative, Procedural and Miscellaneous Interim Guidance on Special Depreciation Allowance for Qualified Production Property
Notice 97-45	Highly Compensated Employee Definition
Publication 1075	Tax Information Security Guidelines for Federal, State and Local Agencies
Publication 4839	Annual Form 990 Filing Requirements for Tax-Exempt Organizations (Forms 990, 990-EZ, 990-PF, 990-BL and 990-N (e-Postcard)
Revenue Procedure 80-27	Group exemption letters
Revenue Procedure 98-19	Exceptions to the notice and reporting requirements of section 6033(e)(1) and the tax imposed by section 6033(e)(2)
Revenue Procedure 2004-15	Waivers of Minimum Funding Standards
Revenue Procedure 2008-62 and 2017-55	Substitute Mortality Tables for Single Employer Defined Benefit Plans
Revenue Procedure 2009-43	Revocation of Elections by Multiemployer Defined Benefit Pension Plans to Freeze Funded Status under section 204 of WRERA
Revenue Procedure 2010-52	Extension of the Amortization Period for Plan Sponsor of a Multiemployer Pension Plan
Revenue Procedure 2014-11	Procedures for reinstating the tax-exempt status of organizations that have had their tax-exempt status automatically revoked under section 6033(j)(1) of the Internal Revenue Code (“Code”) for failure to file required Annual Returns or notices for three consecutive years
Revenue Procedure 2014-40	Procedures for applying for and for issuing determination letters on the exempt status under §501(c)(3) of the Internal Revenue Code (Code) using Form 1023-EZ, Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
Revenue Procedure 2014-55	Election Procedures and Information Reporting with Respect to Interests in Certain Canadian Retirement Plans
Revenue Procedure 2015-21	Rulings and determination letters
Revenue Procedure 2016-27	Application Procedures for Approval of Benefit Suspensions for Certain Multiemployer Defined Benefit Pension Plans under §432(e)(9)
Revenue Procedure 2017-43	Application Procedures for Approval of Benefit Suspensions for Certain Multiemployer Defined Benefit Pension Plans under §432(e)(9)
Revenue Procedure 2017-57	Procedures for Requesting Approval for a Change in Funding Method
Revenue Procedure 2018-4	Updating Procedures for Guidance on Matters Under IRS TE/GE Division
Revenue Procedure 2018-38	Returns by exempt organizations and returns by certain non-exempt organizations
Revenue Procedure 2021-37	Pre-Approved Pension Plans

Revenue Procedure 2021-48	Examination of returns and claims for refund, credit or abatement; determination of correct tax liability.
Revenue Procedure 2022-14	List of Automatic Changes
Revenue Procedure 2023-1	Rulings and Determination Letters
Revenue Procedure 2023-4	Types of Advice Available to Taxpayers
Revenue Procedure 2024-5	Procedures for Issuing Determination Letters
Revenue Procedure 2023-24	Changes in Accounting Periods and in Methods of Accounting
Revenue Procedure 2023-38	Domestic Content Bonus Credit Guidance under Sections 45, 45Y, 48, and 48E
Revenue Procedure 2025-8	Changes in Accounting Periods and in Methods of Accounting
Revenue Procedure 2025-23	Changes in Accounting Periods and in Method of Accounting
Revenue Procedure 2025-28	Changes in Accounting Periods and in Method of Accounting
Revenue Procedure 2026-5	Rulings and Determination Letters
Revenue Procedure 2026-8	26 CFR 601.201: Rulings and Determination Letters (Also Section 501)
Revenue Procedure 2027-1	Rulings and Determination Letters
Revenue Procedure 2027-4	Types of Advice Available to Taxpayers
Revenue Procedure 2027-5	Rulings and Determination Letters
Revenue Procedure 2027-8	Rulings and Determination Letters
Revenue Ruling 2000-35	Automatic Enrollment in Section 403(b) Plans
TD 7845	Inspection of Applications for Tax Exemption and Applications for Determination Letters for Pension and Other Plans
TD 7852	Registration Requirements with Respect to Debt Obligations
TD 7898	Employers Qualified Educational Assistance Programs
TD 7918	Income, war profits, or excess profits tax paid or accrued
TD 7952	Indian Tribal Governments Treated As States For Certain Purposes
TD 8002	Substantiation of Charitable Contributions
TD 8019	Public Inspection of Exempt Organization Return
TD 8033	Tax Exempt Entity Leasing
TD 8069	Qualified Conservation Contributions
TD 8073	Effective Dates and Other Issues Arising Under the Employee Benefit Provisions of the Tax Reform Act of 1984
TD 8086	Election for $10 Million Limitation on Exempt Small Issues of Industrial Development Bonds; Supplemental Capital Expenditure Statements (LR-185-84 Final)
TD 8124	Time and Manner of Making Certain Elections Under the Tax Reform Act of 1986
TD 8357	Certain cash or deferred arrangements (CODAs) and employee and matching contributions under employee plans
TD 8376	Qualified Separate Lines of Business

TD 8396	Regulations relating to a bank's determination of worthlessness of a debt
TD 8400	Taxation of Gain or Loss from Certain Nonfunctional Currency Transactions (Section 988 Transactions)
TD 8459	The Taxation of Settlement Funds and Related Transfers and Distributions
TD 8476	Arbitrage Restrictions on Tax-Exempt Bonds
TD 8540	Final regulations relating to the valuation of annuities, interests for life or terms of years, and remainder or reversionary interests
TD 8619	Final regulations relating to eligible rollover distributions from tax-qualified retirement plans and section 403(b) annuities
TD 8635	Nonbank Trustee Net Worth Requirements
TD 8690	Deductibility, Substantiation, and Disclosure of Certain Charitable Contributions
TD 8697	Classifying Certain Business Organizations Under Elective Regime
TD 8712	Definition of Private Activity Bonds
TD 8718	Arbitrage Restrictions on Tax-Exempt Bonds
TD 8769	Permitted Elimination of Pre-retirement Optional Forms of Benefit
TD 8791	Guidance Regarding Charitable Remainder Trusts and Special Valuation Rules for Transfers of Interests in Trusts
TD 8801	Arbitrage Restrictions on Tax-Exempt Bonds
TD 8802	Certain Asset Transfers to a Tax-Exempt Entity
TD 8814	Federal Insurance Contributions Act (FICA) Taxation of Amounts Under Employee Benefit Plans
TD 8816	Roth IRAs
TD 8861	Private Foundation Disclosure Rules
TD 8865	Amortization of Intangible Property
TD 8929	Accounting for Long-Term Contracts
TD 8933	Qualified Transportation Fringe Benefits
TD 8978	Excise Taxes on Excess Benefit Transactions (REG-246256-96)
TD 8987	Required Distributions from Retirement Plans
TD 8995	Mid-Contract Change in Taxpayer
TD 9075	Compensation Deferred Under Eligible Deferred Compensation Plans
TD 9076	Special Rules Under Section 417(a)(7) for Written Explanations Provided by Qualified Retirement Plans After Annuity Starting Dates
TD 9079	Ten or More Employer Plan Compliance Information
TD 9083	Golden Parachute Payments
TD 9088	Compensatory Stock Options Under Section 482
TD 9092	Split-Dollar Life Insurance Arrangements
TD 9097	Arbitrage Restrictions Applicable to Tax-Exempt Bonds Issued by State and Local Governments
TD 9099	Disclosure of Relative Values of Optional Forms of Benefit

TD 9137	Partnership Transactions Involving Long-Term Contracts
TD 9142	Deemed IRAs in Qualified Retirement Plans
TD 9169	Retirement plans; Cash or deferred arrangements under section 401(k) and matching contributions or employee contributions under section 401(m) Regulations
TD 9237	Designated Roth Contributions to Cash or Deferred Arrangements Under Section 401(k)
TD 9324	Designated Roth Contributions Under Section 402A
TD 9334	Requirement of Return and Time for Filing
TD 9340	Revised Regulations Concerning Section 403(b) Tax-Sheltered Annuity Contracts
TD 9447	Automatic Contribution Arrangements
TD 9472	Notice Requirements for Certain Pension Plan Amendments Significantly Reducing the Rate of Future Benefit Accrual
TD 9492	Excise Taxes on Prohibited Tax Shelter Transactions and Related Disclosure Requirements; Disclosure Requirements with Respect to Prohibited Tax Shelter Transactions; Requirement of Return and Time for Filing
TD 9495	Qualified Zone Academy Bonds: Obligations of States and Political Subdivisions
TD 9549	Implementation of Form 990
TD 9641	Reduction or Suspension of Safe Harbor Contributions
TD 9708	Additional Requirements for Charitable Hospitals; Community Health Needs Assessments for Charitable Hospitals; Requirement of a Section 4959 Excise Tax Return and Time for Filing the Return
TD 9724	Summary of Benefits and Coverage, Uniform Glossary for ACA Group Health Plans
TD 9741	General Allocation and Accounting Regulations Under Section 141; Remedial Actions for Tax-Exempt Bonds
TD 9765	Suspension of Benefits under the Multiemployer Pension Reform Act of 2014
TD 9777	Arbitrage Guidance for Tax-Exempt Bonds
TD 9801	Issue Price Definition for Tax-Exempt Bonds
TD 9845	Public Approval of Tax-Exempt Private Activity Bonds
TD 9846	Regulations Regarding the Transition Tax Under Section 965 and Related Provisions
TD 9855	Regulations To Prescribe Return and Time for Filing for Payment of Section 4960, 4966, 4967, and 4968 Taxes and To Update the Abatement Rules for Section 4966 and 4967 Taxes
TD 9866	Guidance Related to Section 951A (Global Intangible Low-Taxed Income) and Certain Guidance Related to Foreign Tax Credits
TD 9873	Regulations on the Requirement To Notify the IRS of Intent To Operate as a Section 501(c)(4) Organization

TD 9898	Guidance Under Section 6033 Regarding the Reporting Requirements of Exempt Organizations
TD 9902	Guidance Under Sections 951A and 954 Regarding Income Subject to a High Rate of Foreign Tax
TD 9917	Guidance on the Determination of the Section 4968 Excise Tax Applicable to Certain Colleges and Universities
TD 9933	Unrelated Business Taxable Income Separately Computed for Each Trade or Business
TD 9938	Tax on Excess Tax-Exempt Organization Executive Compensation
TD 9972	Electronic-Filing Requirements for Specified Returns and Other Documents
TD 9975	Pre-Filing Registration Requirements for Certain Tax Credit Elections
TD 9979	Additional Guidance on Low-Income Communities Bonus Credit Program
TD 9981	Requirements for Type I and Type III Supporting Organizations.
TD 9988	Elective Payment of Applicable Credits; Elective Payment of Advanced Manufacturing Investment Credit; Final Rules; Election To Exclude Certain Unincorporated Organizations Owned by Applicable Entities From Application of the Rules on Partners and Partnerships
TD 9998	Increased Amounts of Credit or Deduction for Satisfying Certain Prevailing Wage and Registered Apprenticeship Requirements

[FR Doc. 2026-15608 Filed: 7/31/2026 8:45 am; Publication Date: 8/3/2026]