

Dated: December 13, 2019.
Spencer W. Clark,
Treasury PRA Clearance Officer.
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DEPARTMENT OF THE TREASURY

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

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

SUMMARY: The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on this request.

DATES: Comments should be received on or before January 21, 2020 to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at *OIRA_Submission@OMB.EOP.gov* and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW, Suite 8100, Washington, DC 20220, or email at *PRA@treasury.gov*.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Spencer W. Clark by

emailing *PRA@treasury.gov*, calling (202) 927-5331, or viewing the entire information collection request at *www.reginfo.gov*.

SUPPLEMENTARY INFORMATION:

PRA Approval of Forms Used by Business Taxpayers

Today, over 90 percent of all business entity tax returns are prepared using software by the taxpayer or with preparer assistance. These are forms used by business taxpayers. These include 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 related schedules that business entity taxpayers attach to their tax returns (see Appendix A for this notice).

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.

PRA Submission to OMB

Title: U.S. Business Income Tax Return.
OMB Number: 1545-0123.
Form Numbers: 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 attachments to these forms (see the Appendix to this notice).
Abstract: These forms are used by businesses to report their income tax liability.

Current Actions: The change in estimated aggregate compliance burden can be explained by three major sources—technical adjustments, statutory changes, and discretionary agency (IRS) actions.

Type of Review: Revision of currently approved collections.

Affected Public: Corporations and Pass-Through Entities.

Estimated Number of Respondents: 12,000,000.

Total Estimated Time: 3.344 billion hours (3,344,000,000 hours).

Estimated Time per Respondent: 279 hours (278.666667 hours).

Total Estimated Out-of-Pocket Costs: \$61.558 billion (\$61,558,000,000).

Estimated Out-of-Pocket Cost per Respondent: \$5,130.

Total Monetized Burden: 190,981 billion.

Estimated Total Monetized Burden per Respondent: \$15,915.

Tables 1, 2, and 3 below show the burden model estimates for each of the three classifications of business taxpayers: Partnerships (Table 1), corporations (Table 2) and S corporations (Table 3). As the tables show, the average filing compliance is different for the three forms of business. Showing a combined average burden for all businesses would understate the burden for taxable corporations and overstate the burden for the two pass-through entities (partnerships and corporations). In addition, the burden for small and large businesses is shown separately for each type of business entity in order to clearly convey the substantially higher burden faced by the largest businesses.

TABLE 1—TAXPAYER BURDEN FOR PARTNERSHIPS
 [Forms 1065, 1066, and all attachments]

Primary form filed or type of taxpayer	Total number of returns	Average time	Average cost	Average monetized burden
All Partnerships	4.5	290	5,900	17,800
Small	4.2	270	4,400	13,200
Large*	0.3	610	29,000	89,300

TABLE 2—TAXPAYER BURDEN FOR TAXABLE CORPORATIONS
 [Forms 1120, 1120-C, 1120-F, 1120-H, 1120-ND, 1120-SF, 1120-FSC, 1120-L, 1120-PC, 1120-POL and all attachments]

Primary form filed or type of taxpayer	Total number of returns	Average time	Average cost	Average monetized burden
All Taxable Corporations	2.1	335	7,700	23,500
Small	2.0	280	4,000	13,500

TABLE 2—TAXPAYER BURDEN FOR TAXABLE CORPORATIONS—Continued

[Forms 1120, 1120-C, 1120-F, 1120-H, 1120-ND, 1120-SF, 1120-FSC, 1120-L, 1120-PC, 1120-POL and all attachments]

Primary form filed or type of taxpayer	Total number of returns	Average time	Average cost	Average monetized burden
Large *	0.1	1,255	70,200	194,800

TABLE 3—TAXPAYER BURDEN PASS-THROUGH CORPORATIONS

[Forms 1120-REIT, 1120-RIC, 1120-S and all attachments]

Primary form filed or type of taxpayer	Total number of returns	Average time	Average cost	Average monetized burden
All Pass-Through Corporations	5.4	245	3,500	11,300
Small	5.3	240	3,100	10,200
Large *	0.1	610	30,900	91,500

* A large business is defined as one having end-of-year assets greater than \$10 million. A large business is defined the same way for partnerships, taxable corporations, and pass-through corporations. A small business is any business that doesn't meet the definition of a large business.

Tables 1A—3A show the average total positive income. Total positive income is defined as the sum of all positive income amounts reported on the return.

TABLE 1A—TAXPAYER BURDEN FOR PARTNERSHIPS

[Forms 1065, 1066, and all attachments]

Total positive income *	Average time (hrs)	Average money (\$)	Total average monetized burden (\$)
<\$100,000	250	3,500	9,000
\$100,000 to \$999,999	330	7,500	24,200
\$1,000,000 to \$9,999,999	425	14,300	57,300
\$10,000,000 to \$99,999,999	960	52,800	153,900
>\$100,000,000	2,540	208,900	476,200

TABLE 2A—TAXPAYER BURDEN FOR TAXABLE CORPORATIONS

[Forms 1120, 1120-C, 1120-F, 1120-H, 1120-ND, 1120-SF, 1120-FSC, 1120-L, 1120-PC, 1120-POL and all attachments]

Total positive income *	Average time (hrs)	Average money (\$)	Total average monetized burden (\$)
<\$100,000	265	3,000	7,500
\$100,000 to \$999,999	345	6,400	20,600
\$1,000,000 to \$9,999,999	385	14,400	55,900
\$10,000,000 to \$99,999,999	1,090	69,100	194,800
>\$100,000,000	4,620	385,300	915,400

TABLE 3A—TAXPAYER BURDEN PASS-THROUGH CORPORATIONS

[Forms 1120-REIT, 1120-RIC, 1120-S and all attachments]

Total positive income *	Average time (hrs)	Average money (\$)	Total average monetized burden (\$)
<100,000	215	1,900	5,000
\$100,000 to \$999,999	270	3,800	12,500
\$1,000,000 to \$9,999,999	285	8,600	35,300
\$10,000,000 to \$99,999,999	660	36,000	103,100
>\$100,000,000	1,770	146,700	326,400

* Total positive income is the sum of all positive income amounts reported on the return. Source: RAAS:KDA (12-2-19).

Note: The data shown are the best estimates for 2019 business entity income tax returns. Reported time and cost burdens are national averages and do not reflect a “typical” case. Most

taxpayers experience lower than average burden varying considerably by taxpayer type. The estimates are subject to change as new forms and data become available.

Authority: 44 U.S.C. 3501 *et seq.*
Dated: December 13, 2019.
Spencer W. Clark,
Treasury PRA Clearance Officer.

APPENDIX A

Product	Title
Form 1042	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.
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 M-3)	Net Income (Loss) Reconciliation for Certain Partnerships.
Form 1065-X	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 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 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 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-W	Estimated Tax for Corporations.
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.

APPENDIX A—Continued

Product	Title
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 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 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 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 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 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 8283	Noncash Charitable Contributions.
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-B	Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property 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-C	U.S. Corporation Income Tax Declaration for an IRS e-file Return.
Form 8453-I	Foreign Corporation Income Tax Declaration for an IRS e-file Return.

APPENDIX A—Continued

Product	Title
Form 8453-PE	U.S. Partnership Declaration for an IRS e-file Return.
Form 8453-S	U.S. S Corporation Income Tax 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 8816	Special Loss Discount Account and Special Estimated Tax Payments for Insurance Companies.
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 of a Foreign Tax Owner 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(c).
Form 8865 (SCH H)	Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721(c).
Form 8865 (SCH K-1)	Partner's Share of Income, Deductions, Credits, etc.
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-C	IRS e-file Signature Authorization for Form 1120.
Form 8879-I	IRS e-file Signature Authorization for Form 1120-F.
Form 8879-PE	IRS e-file Signature Authorization for Form 1065.
Form 8879-S	IRS e-file Signature Authorization for Form 1120-S.
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.

APPENDIX A—Continued

Product	Title
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 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 8927	Determination Under Section 860(e)(4) by a Qualified Investment Entity.
Form 8932	Credit for Employer Differential Wage Payments.
Form 8933	Carbon Oxide Sequestration Credit.
Form 8936	Qualified Plug-In Electric Drive Motor Vehicle Credit.
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 8966	FATCA Report.
Form 8966–C	Cover Sheet for Form 8966 Paper Submissions.
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 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 8996	Qualified Opportunity Fund.
Form 926	Return by a U.S. Transferor of Property to a Foreign Corporation.
Form 965	Inclusion of Deferred Foreign Income Upon Transition to Participation Exemption System.
Form 965–B	Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and REIT Report of Net 965 Inclusion.
Form 965 (SCH–A)	U.S. Shareholder's Section 965(a) Inclusion Amount.
Form 965 (SCH–B)	Deferred Foreign Income Corporation's Earnings and Profits (E&P).
Form 965 (SCH–C)	U.S. Shareholder's Aggregate Foreign Earnings and Profits Deficit.
Form 965 (SCH–D)	U.S. Shareholder's Aggregate Foreign Cash Position.
Form 965 (SCH–E)	U.S. Shareholder's Aggregate Foreign Cash Position Detail.
Form 965 (SCH–F)	Foreign Taxes Deemed Paid by Domestic Corporation (for U.S. Shareholder Tax).
Form 965 (SCH–G)	Foreign Taxes Deemed Paid by Domestic Corporation (for U.S. Shareholder Tax Year Ending in 2017).
Form 965 (SCH–H)	Disallowance of Foreign Tax Credit and Amounts Reported on Forms 1116 and 1118.
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–4PR	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 (Individual).
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.