

Issued in Washington, DC, on September 13, 2021

Erik W. Amend,

Manager, Executive Office, AUS-10, Federal Aviation Administration.

[FR Doc. 2021-20058 Filed 9-16-21; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8881

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 8881, Credit for Small Employer Pension Plan Startup Costs.

**DATES:** Written comments should be received on or before November 16, 2021 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Kinna Brewington, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to LaNita Van Dyke, (202) 317-6009, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Lanita.VanDyke@irs.gov](mailto:Lanita.VanDyke@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Credit for Small Employer Pension Plan Startup Costs.

*OMB Number:* 1545-1810.

*Form Number:* 8881.

*Abstract:* Qualified small employers use Form 8881 to claim a credit for start up costs related to eligible retirement plans. Form 8881 implements section 45E, which provides a credit based on costs incurred by an employer in establishing or administering an eligible employer plan or for the retirement-related education of employees with respect to the plan. The credit is 50% of the qualified costs for the tax year, up to a maximum credit of \$500 for the first tax year and each of the two subsequent tax years.

*Current Actions:* There are no changes being made to the form at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 66,667.

*Estimated Time per Respondent:* 3 hours, 32 minutes.

*Estimated Total Annual Burden Hours:* 235,335.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* 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.

Approved: August 26, 2021.

**Chakinna B. Clemons,**

*Supervisory Tax Analyst.*

[FR Doc. 2021-20070 Filed 9-16-21; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for 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 Attachments

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995 (PRA). The IRS is soliciting comments on forms used by business entity taxpayers: 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 attachments to these forms (see the Appendix to this notice).

**DATES:** Written comments should be received on or before November 16, 2021 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Paul Adams, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Sara Covington, at (737)-800-6149, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Sara.L.Covington@irs.gov](mailto:Sara.L.Covington@irs.gov).

**SUPPLEMENTARY INFORMATION:** 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). In addition, there are numerous OMB numbers that report burden already included in this OMB number. In order to eliminate this duplicative burden reporting, 163 OMB numbers are being obsoleted. See Appendix B for information on the obsoleted OMB numbers and the burden that was

previously reported under those numbers.

**Tax Compliance Burden**

Tax compliance burden is defined as the time and money taxpayers spend to comply with their tax filing responsibilities. Time-related activities include recordkeeping, tax planning, gathering tax materials, learning about the law and what you need to do, and completing and submitting the return. Out-of-pocket costs include expenses such as purchasing tax software, paying a third-party preparer, and printing and postage. Tax compliance burden does not include a taxpayer’s tax liability, economic inefficiencies caused by sub-optimal choices related to tax deductions or credits, or psychological costs.

**Proposed PRA Submission to OMB**

*Title:* U.S. 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:* There have been changes in regulatory guidance related to various forms approved under this approval package during the past year. There has 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-comment notice from Treasury. This approval package is being submitted for renewal purposes only.

*Type of Review:* Revision of currently approved collections.

*Affected Public:* Corporations and Pass-Through Entities.

*Estimated Number of Respondents:* 12,200,000.

*Total Estimated Time:* 1,121,779,661 hours.

*Estimated Time per Respondent:* 92 hours (91.95).

*Total Estimated Out-of-Pocket Costs:* \$45,779,983,051.

*Estimated Out-of-Pocket Cost per Respondent:* \$10,685.

*Total Monetized Burden:* 130,361,000,000.

*Estimated Total Monetized Burden per Respondent:* \$10,685.

*Note:* Amounts below are for estimates for FY 2022. Reported time and cost burdens are national averages and do not necessarily reflect a “typical case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. Detail may not add due to rounding.

FISCAL YEAR 2021 ICB ESTIMATES FOR FORM 1120 AND 1065 SERIES OF RETURNS AND FORMS AND SCHEDULES

|                              | FY 22           |                | FY 21          |
|------------------------------|-----------------|----------------|----------------|
| Number of Taxpayers .....    | 12,200,000      | 400,000        | 11,800,000     |
| Burden in Hours .....        | 1,121,800,000   | 36,800,000     | 1,085,000,000  |
| Burden in Dollars .....      | 45,780,000,000  | 1,501,000,000  | 44,279,000,000 |
| Monetized Total Burden ..... | 130,361,000,000 | 34,558,000,000 | 95,803,000,000 |

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 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 ENTITIES TAXED AS PARTNERSHIPS  
[Forms 1065, 1066, and all attachments]

| Primary form filed or type of taxpayer | Number of returns (millions) | Average time per taxpayer (hours) | Average cost per taxpayer | Average monetized burden |
|--|------------------------------|-----------------------------------|---------------------------|--------------------------|
| All Partnerships .....                 | 4.5                          | 290                               | \$5,900                   | \$17,800                 |
| Small .....                            | 4.2                          | 270                               | 4,400                     | 13,200                   |
| Other* .....                           | 0.3                          | 610                               | 29,000                    | 89,300                   |

\* “Other” 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 does not meet the definition of a large business.

TABLE 2—TAXPAYER BURDEN FOR ENTITIES TAXED AS 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 | Number of returns (millions) | Average time per taxpayer (hours) | Average cost per taxpayer | Average monetized burden |
|--|------------------------------|-----------------------------------|---------------------------|--------------------------|
| All Taxable Corporations .....         | 2.3                          | 335                               | \$7,700                   | \$23,500                 |
| Small .....                            | 2.2                          | 280                               | 4,000                     | 13,500                   |

**TABLE 2—TAXPAYER BURDEN FOR ENTITIES TAXED AS 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 | Number of returns (millions) | Average time per taxpayer (hours) | Average cost per taxpayer | Average monetized burden |
|--|------------------------------|-----------------------------------|---------------------------|--------------------------|
| Large *                                | 0.1                          | 1,255                             | 70,200                    | 194,800                  |

\* 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 does not meet the definition of a large business.

**TABLE 3—TAXPAYER BURDEN FOR ENTITIES TAXED AS PASS-THROUGH CORPORATIONS**  
 [Forms 1120-REIT, 1120-RIC, 1120-S, and all attachments]

| Primary form filed or type of taxpayer | Number of returns (millions) | Average time per taxpayer (hours) | Average cost per taxpayer | 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 does not meet the definition of a large business.

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Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

**Request for Comments**

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 will 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.

Approved: September 14, 2021.  
**Sara L Covington,**  
*IRS Tax Analyst.*

**Appendix A**

| Product             | 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 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 of More.  |

| Product                         | Title  |
|---------------------------------|--|
| 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 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.                        |
| 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.                                     |

| Product                      | Title   |
|------------------------------|---|
| 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 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-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.  |
| 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.   |

| Product               | Title  |
|-----------------------|--|
| 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(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 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-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 1120S.   |
| 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 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 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.   |

| Product               | Title   |
|-----------------------|---|
| Form 8995-A (SCH D) * | Special Rules for Patrons Of Agricultural Or Horticultural Cooperatives.  |
| 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 (SCH-D) LP   | U.S. Shareholder's Aggregate Foreign Cash Position.   |
| Form 965 (SCH-F)      | Foreign Taxes Deemed Paid by Domestic Corporation (for U.S. Shareholder Tax).   |
| Form 965 (SCH-H)      | Disallowance of Foreign Tax Credit and Amounts Reported on Forms 1116 and 1118.   |
| 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. |

**Appendix B**

OMB numbers that will no longer be separately reported in order to eliminate

duplicate burden reporting. For business filers, the following OMB numbers are or will

be retired resulting in a total reduction of 48,912,072 reported burden hours.

| Burden hours | OMB No.     | Title   |
|--------------|-------------|---|
| 1,005        | 1545-0731   | Definition of an S Corporation.   |
| 41           | 1545-0746   | LR-100-78 (Final) Creditability of Foreign Taxes.   |
| 205          | 1545-0755   | Related Group Election With Respect to Qualified Investments in Foreign Base Company Shipping Operations.   |
| 37,922,688   | * 1545-0771 | TD 8864 (Final); EE-63-88 (Final and temp regulations) Taxation of Fringe Benefits and Exclusions From Gross Income for Certain Fringe Benefits; IA-140-86 (Temporary) Fringe Benefits Treas reg 1.274. |
| 3,104        | 1545-0807   | (TD 7533) Final, DISC Rules on Procedure and Administration; Rules on Export Trade Corporations, and (TD 7896) Final, Income from Trade Shows.  |
| 8,125        | 1545-0879   | TD 8426—Certain Returned Magazines, Paperbacks or Records (IA-195-78).  |
| 978          | 1545-1018   | FI-27-89 (Temporary and Final) Real Estate Mortgage Investment Conduits; Reporting Requirements and Other Administrative Matters; FI-61-91 (Final) Allocation of Allocable Investment.                  |
| 1,025        | 1545-1041   | TD 8316 Cooperative Housing Corporations.   |
| 50,417       | 1545-1068   | T.D. 8618—Definition of a Controlled Foreign Corporation, Foreign Base Company Income, and Foreign Personal Holding Company Income of a Controlled Foreign Corporation (INTL-362-88).                   |
| 12,694       | 1545-1070   | Effectively connected income and the branch profits tax.  |
| 3,250        | 1545-1072   | INTL-952-86 (Final-TD 8410) and TD 8228 Allocation and Apportionment of Interest Expense and Certain Other Expenses.  |
| 1,620        | * 1545-1083 | Treatment of Dual Consolidated Losses.  |
| 40           | 1545-1093   | Final Minimum Tax-Tax Benefit Rule (TD 8416).   |
| 4,008        | 1545-1102   | PS-19-92 (TD 9420—Final) Carryover Allocations and Other Rules Relating to the Low-Income Housing Credit.   |
| 19,830       | * 1545-1130 | Special Loss Discount Account and Special Estimated Tax Payments for Insurance Companies.   |
| 1,500        | 1545-1138   | TD-8350 (Final) Requirements For Investments to Qualify under Section 936(d)(4) as Investments in Qualified Caribbean Basin Countries.  |
| 70           | * 1545-1146 | Applicable Conventions Under the Accelerated Cost.  |
| 640,000      | 1545-1191   | Information with Respect to Certain Foreign-Owned Corporations—IRC Section 6038A.   |
| 662          | 1545-1218   | CO-25-96 (TD 8824—Final) Regulations Under Section 1502 of the Internal Revenue Code of 1986; Limitations on Net Operating Loss Carryforwards and Certain Built-in Losses and Credits Following.        |
| 1,000        | 1545-1224   | T.D. 8337 (Final) Allocation and Apportionment of Deduction for State Income Taxes (INTL-112-88).   |
| 1,000        | * 1545-1233 | Adjusted Current Earnings (IA-14-91) (Final).   |
| 2,000        | * 1545-1237 | REG-209831-96 (TD 8823) Consolidated Returns—Limitation on the Use of Certain Losses and Deductions.  |
| 49,950       | * 1545-1251 | TD 8437—Limitations on Percentage Depletion in the Case of Oil and Gas Wells.   |
| 50           | 1545-1254   | TD 8396—Conclusive Presumption of Worthlessness of Debts Held by Banks (FI-34-91).  |

| Burden hours  | OMB No.     | Title  |
|---------------|-------------|--|
| 1 .....       | * 1545-1260 | CO-62-89 (Final) Final Regulations under Section 382 of the Internal Revenue Code of 1986; Limitations on Corporate Net Operating Loss Carryforwards.  |
| 2,390 .....   | 1545-1271   | Treatment of transfers of stock or securities to foreign corporations.   |
| 200 .....     | 1545-1275   | Limitations on net operating loss carryforwards and certain built-in losses following ownership change.  |
| 2,070 .....   | 1545-1287   | FI-3-91 (TD 8456—Final) Capitalization of Certain Policy Acquisition Expenses.   |
| 625 .....     | 1545-1290   | TD 8513—Bad Debt Reserves of Banks.  |
| 3,542 .....   | 1545-1299   | TD 8459—Settlement Funds.  |
| 2,200 .....   | 1545-1300   | Treatment of Acquisition of Certain Financial Institutions: Certain Tax Consequences of Federal Financial Assistance to Financial Institutions.  |
| 322 .....     | 1545-1308   | TD 8449 (Final) Election, Revocation, Termination, and Tax Effect of Subchapter S Status.  |
| 63 .....      | 1545-1324   | CO-88-90 (TD 8530) Limitation on Net Operating Loss Carryforwards and Certain Built-in Losses Following Ownership Change; Special Rule for Value of a Loss Corporation Under the Jurisdiction.       |
| 5 .....       | 1545-1338   | Election Out of Subchapter K for Producers of Natural Gas—TD 8578.   |
| 18,600 .....  | * 1545-1344 | TD 8560 (CO-30-92) Consolidated Returns—Stock Basis and Excess Loss Accounts, Earnings and Profits, Absorption of Deductions and Losses, Joining and Leaving Consolidated Groups, Worthless (Final). |
| 2,000 .....   | 1545-1352   | TD 8586 (Final) Treatment of Gain From Disposition of Certain Natural Resource Recapture Property.   |
| 104,899 ..... | 1545-1357   | PS-78-91 (TD 8521) (TD 8859) Procedures for Monitoring Compliance with Low-Income Housing Credit Requirements; PS-50-92 Rules to Carry Out the Purposes of Section 42 and for Correcting.            |
| 9,350 .....   | 1545-1364   | Methods to Determine Taxable Income in connection with a Cost Sharing Arrangement—IRC Section 482.   |
| 20,000 .....  | 1545-1412   | FI-54-93 (Final) Clear Reflection of Income in the Case of Hedging Transactions.   |
| 4,332 .....   | * 1545-1417 | Form 8845—Indian Employment Credit.  |
| 1,050 .....   | 1545-1433   | Consolidated and Controlled Groups-Intercompany Transactions and Related Rules.  |
| 875 .....     | 1545-1434   | CO-26-96 (Final) Regulations Under Section 382 of the Internal Revenue Code of 1986; Application of Section 382 in Short Taxable Years and With Respect to Controlled Groups.                        |
| 333 .....     | 1545-1438   | TD 8643 (Final) Distributions of Stock and Stock Rights.   |
| 10,000 .....  | 1545-1440   | TD 8611, Conduit Arrangements Regulations—Final (INTL-64-93).  |
| 2,000 .....   | * 1545-1447 | CO-46-94 (TD 8594—Final) Losses on Small Business Stock.   |
| 1,250 .....   | 1545-1476   | Source of Income From Sales of Inventory and Natural Resources Produced in One Jurisdiction and Sold in Another Jurisdiction.  |
| 171,050 ..... | 1545-1480   | TD 8985—Hedging Transactions.  |
| 2,500 .....   | 1545-1491   | TD 8746—Amortizable Bond Premium.  |
| 1,000 .....   | 1545-1493   | TD 8684—Treatment of Gain From the Disposition of Interest in Certain Natural Resource Recapture Property by S Corporations and Their Shareholders.  |
| 212,500 ..... | 1545-1507   | (TD 8701)—Treatment of Shareholders of Certain Passive Investment Companies; (TD 8178)—Passive Foreign Investment Companies.   |
| 326,436 ..... | * 1545-1522 | Revenue Procedure 2017-52, 2017-1, 2017-3 Rulings and determination letters.   |
| 10,467 .....  | 1545-1530   | Rev. Proc. 2007-32—Tip Rate Determination Agreement (Gaming Industry); Gaming Industry Tip Compliance Agreement Program.   |
| 10,000 .....  | * 1545-1539 | REG-208172-91 (TD 8787—final) Basis Reduction Due to Discharge of Indebtedness.  |
| 18,553 .....  | * 1545-1541 | Revenue Procedure 97-27, Changes in Methods of Accounting.   |
| 278,622 ..... | * 1545-1546 | Revenue Procedure 97-33, EFTPS (Electronic Federal Tax Payment System).  |
| 50,000 .....  | * 1545-1548 | Rev. Proc. 2013-30, Uniform Late S Corporation Election Revenue Procedure.   |
| 296,896 ..... | 1545-1549   | Tip Reporting Alternative Commitment (TRAC) Agreement and Tip Rate Determination (TRDA) for Use in the Food and Beverage Industry.   |
| 30,580 .....  | 1545-1551   | Changes in Methods of Accounting (RP 2016-29).   |
| 623 .....     | 1545-1555   | REG-115795-97 (Final) General Rules for Making and Maintaining Qualified Electing Fund Elections.  |
| 500 .....     | 1545-1556   | TD 8786—Source of Income From Sales of Inventory Partly From Sources Within a Possession of the U.S.; Also, Source of Income Derived From Certain Purchases From a Corp. Electing Sec. 936.          |
| 1,000 .....   | 1545-1558   | Rev. Proc. 98-46 (modifies Rev. Proc. 97-43)—Procedures for Electing Out of Exemptions Under Section 1.475(c)-1; and Rev. Rul. 97-39, Mark-to-Market Accounting Method for Dealers in Securities.    |
| 100,000 ..... | 1545-1559   | Revenue Procedures 98-46 and 97-44, LIFO Conformity Requirement.   |
| 2,000 .....   | 1545-1566   | Notice 2010-46, Prevention of Over-Withholding of U.S. Tax Avoidance With Respect to Certain Substitute Dividend Payments.   |
| 904,000 ..... | 1545-1588   | Adjustments Following Sales of Partnership Interests.  |
| 10,110 .....  | * 1545-1590 | REG-251698-96 (T.D. 8869—Final) Subchapter S Subsidiaries.   |
| 500 .....     | * 1545-1617 | REG-124069-02 (Final) Section 6038—Returns Required with Respect to Controlled Foreign Partnerships; REG-118966-97 (Final) Information Reporting with Respect to Certain Foreign Partnership.        |
| 3,000 .....   | 1545-1634   | TD 9595 (REG-141399-07) Consolidated Overall Foreign Losses, Separate Limitation Losses, and Overall Domestic Losses.  |
| 500 .....     | 1545-1641   | Rev. Proc. 99-17—Mark to Market Election for Commodities Dealers and Securities and Commodities Traders.   |
| 50 .....      | 1545-1642   | TD 8853 (Final), Recharacterizing Financing Arrangements Involving Fast-Pay Stock.   |
| 1 .....       | 1545-1646   | TD 8851—Return Requirement for United States Persons Acquiring or Disposing of an Interest in a Foreign Partnership, or Whose Proportional Interest in a Foreign Partnership Changes.                |
| 75 .....      | * 1545-1647 | Revenue Procedure 2001-21 Debt Roll-Ups.   |
| 1,620 .....   | * 1545-1657 | Revenue Procedure 99-32—Conforming Adjustments Subsequent to Section 482 Allocations.  |
| 25 .....      | 1545-1658   | Purchase Price Allocations in Deemed Actual Asset Acquisitions.  |
| 10,000 .....  | 1545-1661   | Qualified lessee construction allowances for short-term leases.  |
| 1,500 .....   | 1545-1671   | REG-209709-94 (Final—TD 8865) Amortization of Intangible Property.   |
| 70 .....      | 1545-1672   | T.D. 9047—Certain Transfers of Property to Regulated Investment Companies (RICs) and Real Estate Investment Trusts (REITs).  |



| Burden hours    | OMB No.     | Title  |
|-----------------|-------------|--|
| 470 .....       | 1545-1675   | Treatment of taxable income of a residual interest holder in excess of daily accruals.   |
| 23,900 .....    | 1545-1677   | Exclusions From Gross Income of Foreign Corporations.  |
| 13,134 .....    | 1545-1684   | Pre-Filing Agreements Program.   |
| 400 .....       | * 1545-1690 | Notice 2000-28, Coal Exports.  |
| 400 .....       | 1545-1699   | TD 9715; Rev. Proc. 2015-26 (Formerly TD 9002; Rev Proc 2002-43), Agent for Consolidated Group.  |
| 3,200 .....     | 1545-1701   | Revenue Procedure 2000-37—Reverse Like-kind Exchanges (as modified by Rev Proc. 2004-51).  |
| 2,000 .....     | 1545-1706   | TD 9315—Section 1503(d) Closing Agreement Requests.  |
| 1,800 .....     | 1545-1711   | TD 9273—Stock Transfer Rules: Carryover of Earnings and Taxes (REG-116050-99).   |
| 4,877 .....     | 1545-1714   | Tip Reporting Alternative Commitment (TRAC) for most industries.   |
| 870 .....       | 1545-1716   | Employer-Designed Tip Reporting Program for the Food and Beverage Industry (EmTRAC)—Notice 2001-1.   |
| 1,897 .....     | 1545-1717   | Tip Rate Determination Agreement (TRDA) for Most Industries.   |
| 1,250 .....     | 1545-1718   | Source of Income from Certain Space and Ocean Activities; Source of Communications Income (TD 9305—final).   |
| 15 .....        | 1545-1730   | Manner of making election to terminate tax-exempt bond financing.  |
| 19 .....        | 1545-1731   | Extraterritorial Income Exclusion Elections.   |
| 1,318 .....     | 1545-1736   | Advanced Insurance Commissions—Revenue Procedure 2001-24.  |
| 500 .....       | 1545-1748   | Changes in Accounting Periods—REG-106917-99 (TD 8669/Final).   |
| 5,950 .....     | 1545-1752   | Revenue Procedure 2008-38, Revenue Procedure 2008-39, Revenue Procedure 2008-40, Revenue Procedure 2008-41, Revenue Procedure 2008-42.   |
| 100,000 .....   | 1545-1756   | Revenue Procedure 2001-56, Demonstration Automobile Use.   |
| 530,090 .....   | 1545-1765   | T.D. 9171, New Markets Tax Credit.   |
| 500 .....       | 1545-1768   | Revenue Procedure 2003-84, Optional Election to Make Monthly Sec. 706 Allocations.   |
| 7,700 .....     | 1545-1774   | Extensions of Time to Elect Method for Determining Allowable Loss.   |
| 100 .....       | 1545-1784   | Rev Proc 2002-32 as Modified by Rev Proc 2006-21, Waiver of 60-month Bar on Reconsolidation after Disaffiliation.  |
| 600 .....       | 1545-1786   | Changes in Periods of Accounting.  |
| 300 .....       | 1545-1799   | 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).                     |
| 7,500 .....     | * 1545-1801 | Revenue Procedure 2002-67, Settlement of Section 351 Contingent Liability Tax Shelter Cases.   |
| 300 .....       | 1545-1820   | Revenue Procedure 2003-33, Section 9100 Relief for 338 Elections.  |
| 15,000 .....    | * 1545-1828 | TD 9048; 9254—Guidance under Section 1502; Suspension of Losses on Certain Stock Disposition (REG-131478-02).  |
| 100 .....       | 1545-1831   | TD 9157 (Final) Guidance Regarding the Treatment of Certain Contingent Payment Debt Instruments w/one or more Payments that are Denominated in, or Determined by Reference to, a Nonfunctional Currency. |
| 625 .....       | * 1545-1833 | Revenue Procedure 2003-37, Documentation Provisions for Certain Taxpayers Using the Fair Market Value Method of Interest Expense Apportionment.  |
| 8,600 .....     | 1545-1834   | Revenue Procedure 2003-39, Section 1031 LKE (Like-Kind Exchanges) Auto Leasing Programs.   |
| 2,000 .....     | * 1545-1837 | Revenue Procedure 2003-36, Industry Issue Resolution Program.  |
| 3,200 .....     | 1545-1847   | Revenue Procedure 2004-29—Statistical Sampling in Sec. 274 Context.  |
| 24,000 .....    | * 1545-1855 | TD 9285—Limitation on Use of the Nonaccrual-Experience Method of Accounting Under Section 448(d)(5).   |
| 50 .....        | 1545-1861   | Revenue Procedure 2004-19—Probable or Prospective Reserves Safe Harbor.  |
| 3,000 .....     | 1545-1870   | TD 9107—Guidance Regarding Deduction and Capitalization of Expenditures.   |
| 1,500 .....     | 1545-1893   | Rollover of Gain from Qualified Small Business Stock to Another Qualified Small Business Stock.  |
| 3,000 .....     | 1545-1905   | TD 9289 (Final) Treatment of Disregarded Entities Under Section 752.   |
| 200 .....       | 1545-1906   | TD 9210—LIFO Recapture Under Section 1363(d).  |
| 76,190 .....    | 1545-1915   | Notice 2005-4, Fuel Tax Guidance, as modified.   |
| 552,100 .....   | 1545-1939   | Notification Requirement for Transfer of Partnership Interest in Electing Investment Partnership (EIP).  |
| 52,182 .....    | 1545-1945   | 26 U.S. Code § 475—Mark to market accounting method for dealers in securities.   |
| 2,765 .....     | 1545-1946   | T.D. 9315 (Final) Dual Consolidated Loss Regulations.  |
| 250 .....       | 1545-1965   | TD 9360 (REG-133446-03) (Final) Guidance on Passive Foreign Company (PFIC) Purging Elections.  |
| 1,985 .....     | * 1545-1983 | Qualified Railroad Track Maintenance Credit.   |
| 3,034,765 ..... | * 1545-1986 | Notice 2006-47, Elections Created or Effected by the American Jobs Creation Act of 2004.   |
| 12 .....        | * 1545-1990 | Application of Section 338 to Insurance Companies.   |
| 150 .....       | * 1545-2001 | Rev. Proc. 2006-16, Renewal Community Depreciation Provisions.   |
| 1,700 .....     | * 1545-2002 | Notice 2006-25 (superseded by Notice 2007-53), Qualifying Gasification Project Program.  |
| 4,950 .....     | 1545-2003   | Notice 2006-24, Qualifying Advanced Coal Project Program.  |
| 3,761 .....     | 1545-2004   | Deduction for Energy Efficient Commercial Buildings.   |
| 171,160 .....   | * 1545-2008 | Nonconventional Source Fuel Credit.  |
| 25 .....        | * 1545-2014 | TD 9452—Application of Separate Limitations to Dividends from Noncontrolled Section 902 Corporations.  |
| 500 .....       | 1545-2017   | Notice 2006-46 Announcement of Rules to be included in Final Regulations under Section 897(d) and (e) of the Internal Revenue Code.  |
| 375,000 .....   | 1545-2019   | TD 9451—Guidance Necessary to Facilitate Business Election Filing; Finalization of Controlled Group Qualification Rules (TD 9329).   |
| 200 .....       | 1545-2028   | Fuel Cell Motor Vehicle Credit.  |
| 35 .....        | 1545-2030   | REG-120509-06 (TD 9465—Final), Determination of Interest Expense Deduction of Foreign Corporations.  |
| 100 .....       | 1545-2036   | Taxation and Reporting of REIT Excess Inclusion Income by REITs, RICs, and Other Pass-Through Entities (Notice 2006-97).   |
| 2,400 .....     | 1545-2072   | Revenue Procedure 2007-35—Statistical Sampling for Purposes of Section 199.  |
| 2,500 .....     | 1545-2091   | TD 9512 (Final)—Nuclear Decommissioning Funds.   |

| Burden hours                 | OMB No.     | Title   |
|------------------------------|-------------|---|
| 25 .....                     | 1545-2096   | Loss on Subsidiary Stock—REG-157711-02 (TD 9424—Final).   |
| 120 .....                    | 1545-2103   | Election to Expense Certain Refineries.   |
| 3,000 .....                  | 1545-2110   | REG-127770-07 (Final), Modifications of Commercial Mortgage Loans Held by a Real Estate Mortgage Investment Conduit.  |
| 26,000 .....                 | 1545-2114   | S Corporation Guidance under AJCA of 2004 (TD 9422 Final—REG-143326-05).  |
| 389,330 .....                | * 1545-2122 | Form 8931—Agricultural Chemicals Security Credit.   |
| 1,000 .....                  | 1545-2125   | REG-143544-04 Regulations Enabling Elections for Certain Transaction Under Section 336(e).  |
| 2,700 .....                  | * 1545-2133 | Rev. Proc. 2009-16, Section 168(k)(4) Election Procedures and Rev. Proc. 2009-33, Section 168(k)(4) Extension Property Elections.   |
| 350 .....                    | * 1545-2134 | Notice 2009-41—Credit for Residential Energy Efficient Property.  |
| 100 .....                    | 1545-2145   | 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. |
| 300,000 .....                | 1545-2147   | Internal Revenue Code Section 108(i) Election.  |
| 4,500 .....                  | 1545-2149   | Treatment of Services Under Section 482; Allocation of Income and Deductions From Intangibles; Stewardship Expense (TD 9456).   |
| 250 .....                    | 1545-2150   | Notice 2009-58, Manufacturers' Certification of Specified Plug-in Electric Vehicles.  |
| 550,000 .....                | 1545-2151   | Qualifying Advanced Energy Project Credit—Notice 2013-12.   |
| 180 .....                    | 1545-2153   | Notice 2009-83—Credit for Carbon Dioxide Sequestration Under Section 45Q.   |
| 1,000 .....                  | * 1545-2155 | TD 9469 (REG-102822-08) Section 108 Reduction of Tax Attributes for S Corporations.   |
| 36,000 .....                 | 1545-2156   | Revenue Procedure 2010-13, Disclosure of Activities Grouped under Section 469.  |
| 1,500 .....                  | 1545-2158   | Notice 2010-54: Production Tax Credit for Refined Coal.   |
| 5,988 .....                  | 1545-2165   | Notice of Medical Necessity Criteria under the Mental Health Parity and Addiction Equity Act of 2008.   |
| 3,260 .....                  | 1545-2183   | Transfers by Domestic Corporations That Are Subject to Section 367(a)(5); Distributions by Domestic Corporations That Are Subject to Section 1248(f). (TD 9614 & 9615).                   |
| 694,750 .....                | 1545-2186   | TD 9504, Basis Reporting by Securities Brokers and Basis Determination for Stock; TD 9616, TD 9713, and TD 9750.  |
| 1,000 .....                  | 1545-2194   | Rules for Certain Rental Real Estate Activities.  |
| 1,800 .....                  | 1545-2209   | REG-112805-10—Branded Prescription Drugs.   |
| 403,177 .....                | 1545-2242   | REG-135491-10—Updating of Employer Identification Numbers.  |
| 200 .....                    | 1545-2245   | REG-160873-04—American Jobs Creation Act Modifications to Section 6708, Failure to Maintain List of Advisees With Respect to Reportable Transactions.                                     |
| 75,000 .....                 | 1545-2247   | TD 9633—Limitations on Duplication of Net Built-in Losses.  |
| 400 .....                    | 1545-2259   | Performance & Quality for Small Wind Energy Property.   |
| 1,800 .....                  | 1545-2276   | Safe Harbor for Inadvertent Normalization Violations.   |
| <b>Total:</b><br>48,912,072. |             |   |

\* Discontinued in FY20.

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BILLING CODE 4830-01-P

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Regulation Project**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service (IRS), as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Branded Prescription Drug Fee.

**DATES:** Written comments should be received on or before November 16, 2021 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Kinna Brewington, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this regulation should be directed to LaNita Van Dyke, (202) 317-6009, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [LaNita.VanDyke@irs.gov](mailto:LaNita.VanDyke@irs.gov).

**SUPPLEMENTARY INFORMATION:**  
*Title:* Branded Prescription Drug Fee.  
*Regulation Project Number:* 1545-2209.

*Abstract:* This document contains regulations that provide guidance on the annual fee imposed on covered entities engaged in the business of manufacturing or importing branded prescription drugs.

*Current Actions:* There is no change to this existing regulation.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 45.

*Estimated Average Time per Respondent:* 40 hours.  
*Estimated Total Annual Burden Hours:* 1,800.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless the collection displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* 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;