

Title/document	Description
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.

[FR Doc. 2023-20897 Filed 9-25-23; 8:45 am]

BILLING CODE 4830-01-P

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request on Burden Related to U.S. Income Tax Return Forms for Individual Taxpayers**

**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 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. Currently, the IRS is soliciting comments concerning the burden associated with the U.S. Income Tax Return Forms for Individual Taxpayers.

**DATES:** Written comments should be received on or before November 27, 2023 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](mailto:pra.comments@irs.gov). Include OMB Control No. 1545-0074 in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Ronald J. Durbala, at (202) 317-5746, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* U.S. Income Tax Return for Individual Taxpayers.

*OMB Number:* 1545-0074.

*Regulation Project Number:* Form 1040 and affiliated return forms.

*Abstract:* IRC sections 6011 & 6012 of the Internal Revenue Code require individuals to prepare and file income tax returns annually. These forms and related schedules are used by individuals to report their income subject to tax and compute their correct tax liability. This information collection request (ICR) covers the actual reporting burden associated with preparing and submitting the prescribed return forms, by individuals required to file Form 1040 and any of its' affiliated forms as explained in the attached table.

*Current Actions:* There have also 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. In filing season 2024, the Internal Revenue Service (IRS) will launch a pilot program for a free direct e-file tax return system (Direct File). This limited-scale pilot will allow the IRS to evaluate the costs, benefits, and operational challenges associated with providing such an optional service to taxpayers.

It is anticipated that all 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. Updated estimates are expected to be available by the release of the 30-comment notice from OMB. This approval package is being submitted for renewal purposes only.

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

*Affected Public:* Individuals or Households, Farms.

*Preliminary Estimated Number of Respondents:* 173,074,500.

*Preliminary Estimated Time per Respondent (Hours):* 12 hours, 49 minutes.

*Preliminary Estimated Total Annual Time (Hours):* 2,217,000,000.

*Preliminary Estimated Total Annual Monetized Time (\$):* 42,577,000,000.

*Preliminary Estimated Total Out-of-Pockets Costs (\$):* 43,090,000,000.

*Preliminary Estimated Total Burden Costs (\$):* 85,667,000,000.

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

The following paragraph applies to all 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 if 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.

*Desired Focus of Comments:* The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility.
- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used.
- Enhance the quality, utility, and clarity of the information to be collected; and

• Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of

information technology, *e.g.*, by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval

of the extension of the information collection; they will also become a matter of public record.

Approved: September 20, 2023.

**Molly J. Stasko,**  
*Senior Tax Analyst.*

INDIVIDUAL TAX FORMS

Type	Form No.	Form name	URL	Type	Form No.	Form name	URL
Form	Form 1040	U.S. Individual Income Tax Return.	<a href="https://www.irs.gov/pub/irs-dft/f1040--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040--dft.pdf</a>	Form	Form 8275-R	Regulation Disclosure Statement.	<a href="https://www.irs.gov/pub/irs-pdf/f8275r.pdf">https://www.irs.gov/pub/irs-pdf/f8275r.pdf</a>
Instructions			<a href="https://www.irs.gov/pub/irs-dft/i1040gi--dft.pdf">https://www.irs.gov/pub/irs-dft/i1040gi--dft.pdf</a>	Instructions			<a href="https://www.irs.gov/pub/irs-pdf/i8275r.pdf">https://www.irs.gov/pub/irs-pdf/i8275r.pdf</a>
Form	Form 1040(SP).	U.S Individual Income Tax Return (Spanish version).	<a href="https://www.irs.gov/pub/irs-dft/f1040sp--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040sp--dft.pdf</a>	Form	Form 8283	Noncash Charitable Contributions.	<a href="https://www.irs.gov/pub/irs-dft/f8283--dft.pdf">https://www.irs.gov/pub/irs-dft/f8283--dft.pdf</a>
Instructions			<a href="https://www.irs.gov/pub/irs-dft/i1040sp--dft.pdf">https://www.irs.gov/pub/irs-dft/i1040sp--dft.pdf</a>	Instructions			<a href="https://www.irs.gov/pub/irs-pdf/i8283.pdf">https://www.irs.gov/pub/irs-pdf/i8283.pdf</a>
Form	Form 1040 Schedule 1.	Form 1040 Schedule 1 Additional Income and Adjustments to Income.	<a href="https://www.irs.gov/pub/irs-dft/f1040s1--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040s1--dft.pdf</a>	Form and Instructions.	Form 8332	Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent.	<a href="https://www.irs.gov/pub/irs-pdf/f8332.pdf">https://www.irs.gov/pub/irs-pdf/f8332.pdf</a>
Form	Form 1040 Schedule 1 (SP).	Additional Income and Adjustments to Income in Spanish.	<a href="https://www.irs.gov/pub/irs-pdf/f1040s1s.pdf">https://www.irs.gov/pub/irs-pdf/f1040s1s.pdf</a>	Form and Instructions.	Form 8379	Injured Spouse Allocation.	<a href="https://www.irs.gov/pub/irs-dft/f8379--dft.pdf">https://www.irs.gov/pub/irs-dft/f8379--dft.pdf</a>
Form	Form 1040 Schedule 2.	Additional Taxes	<a href="https://www.irs.gov/pub/irs-dft/f1040s2--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040s2--dft.pdf</a>	Instructions			<a href="https://www.irs.gov/pub/irs-dft/i8379--dft.pdf">https://www.irs.gov/pub/irs-dft/i8379--dft.pdf</a>
Form	Form 1040 Schedule 2 (SP).	Additional Taxes (Spanish version).	<a href="https://www.irs.gov/pub/irs-dft/f1040s2s--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040s2s--dft.pdf</a>	Form and Instructions.	Form 8396	Mortgage Interest Credit.	<a href="https://www.irs.gov/pub/irs-dft/f8396--dft.pdf">https://www.irs.gov/pub/irs-dft/f8396--dft.pdf</a>
Form	Form 1040 Schedule 3.	Additional Credits and Payments.	<a href="https://www.irs.gov/pub/irs-dft/f1040s3--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040s3--dft.pdf</a>	Form	Form 8404	Interest Charge on DISC-Related Deferred Tax Liability.	<a href="https://www.irs.gov/pub/irs-dft/f8404--dft.pdf">https://www.irs.gov/pub/irs-dft/f8404--dft.pdf</a>
Form	Form 1040 Schedule 3 (SP).	Additional Credits and Payments (Spanish version).	<a href="https://www.irs.gov/pub/irs-dft/f1040s3s--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040s3s--dft.pdf</a>	Form and Instructions.	Form 8453	U.S. Individual Income Tax Transmittal for an IRS e-file Return.	<a href="https://www.irs.gov/pub/irs-dft/f8453--dft.pdf">https://www.irs.gov/pub/irs-dft/f8453--dft.pdf</a>
Form	Form 1040-C.	U.S. Departing Alien Income Tax Return.	<a href="https://www.irs.gov/pub/irs-dft/f1040c--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040c--dft.pdf</a>	Form and Instructions.	Form 8453(SP)	U.S. Individual Income Tax Transmittal for an IRS e-file Return (Spanish version).	<a href="https://www.irs.gov/pub/irs-dft/f8453sp--dft.pdf">https://www.irs.gov/pub/irs-dft/f8453sp--dft.pdf</a>
Instructions			<a href="https://www.irs.gov/pub/irs-dft/i1040c--dft.pdf">https://www.irs.gov/pub/irs-dft/i1040c--dft.pdf</a>	Form	Form 8582	Passive Activity Loss Limitation.	<a href="https://www.irs.gov/pub/irs-dft/f8582--dft.pdf">https://www.irs.gov/pub/irs-dft/f8582--dft.pdf</a>
Form	Form 1040 X	Amended U.S. Individual Income Tax Return.	<a href="https://www.irs.gov/pub/irs-dft/f1040x--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040x--dft.pdf</a>	Instructions			<a href="https://www.irs.gov/pub/irs-pdf/i8582.pdf">https://www.irs.gov/pub/irs-pdf/i8582.pdf</a>
Instructions			<a href="https://www.irs.gov/pub/irs-dft/i1040x--dft.pdf">https://www.irs.gov/pub/irs-dft/i1040x--dft.pdf</a>	Form	Form 8582-CR	Passive Activity Credit Limitations.	<a href="https://www.irs.gov/pub/irs-pdf/f8582cr.pdf">https://www.irs.gov/pub/irs-pdf/f8582cr.pdf</a>
Form	Form 1040 NR.	U.S. Non-resident Alien Income Tax Return.	<a href="https://www.irs.gov/pub/irs-dft/f1040nr--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040nr--dft.pdf</a>	Instructions			<a href="https://www.irs.gov/pub/irs-pdf/i8582cr.pdf">https://www.irs.gov/pub/irs-pdf/i8582cr.pdf</a>
Instructions			<a href="https://www.irs.gov/pub/irs-dft/i1040nr--dft.pdf">https://www.irs.gov/pub/irs-dft/i1040nr--dft.pdf</a>	Form	Form 8586	Low-Income Housing Credit.	<a href="https://www.irs.gov/pub/irs-dft/f8586--dft.pdf">https://www.irs.gov/pub/irs-dft/f8586--dft.pdf</a>
Form	Form 1040 NR(SP).	U.S. Non-resident Alien Income Tax Return (Spanish Version).	<a href="https://www.irs.gov/pub/irs-dft/f1040nrs--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040nrs--dft.pdf</a>	Form	Form 8594	Asset Acquisition Statement Under Section 1060.	<a href="https://www.irs.gov/pub/irs-pdf/f8594.pdf">https://www.irs.gov/pub/irs-pdf/f8594.pdf</a>
Instructions			<a href="https://www.irs.gov/pub/irs-dft/i1040nrs--dft.pdf">https://www.irs.gov/pub/irs-dft/i1040nrs--dft.pdf</a>	Instructions			<a href="https://www.irs.gov/pub/irs-pdf/i8594.pdf">https://www.irs.gov/pub/irs-pdf/i8594.pdf</a>

INDIVIDUAL TAX FORMS—Continued

Type	Form No.	Form name	URL	Type	Form No.	Form name	URL
Form .....	1040 NR (Schedule NEC).	Tax on Income Not Effectively Connected with a U.S. Trade or Business.	<a href="https://www.irs.gov/pub/irs-dft/f1040nrm--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040nrm--dft.pdf</a> .	Form .....	Form 8606 .....	Nondeductible IRAs.	<a href="https://www.irs.gov/pub/irs-pdf/f8606.pdf">https://www.irs.gov/pub/irs-pdf/f8606.pdf</a> .
Form .....	1040 NR (Schedule NEC) (SP).	Tax on Income Not Effectively Connected with a U.S. Trade or Business (Spanish Version).	<a href="https://www.irs.gov/pub/irs-dft/f1040nec--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040nec--dft.pdf</a> .	Instructions .....	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i8606.pdf">https://www.irs.gov/pub/irs-pdf/i8606.pdf</a> .
Form .....	1040 NR (Schedule A).	Itemized Deductions.	<a href="https://www.irs.gov/pub/irs-dft/f1040nra--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040nra--dft.pdf</a> .	Form .....	Form 8609-A .....	Annual Statement for Low-Income Housing Credit.	<a href="https://www.irs.gov/pub/irs-pdf/f8609a.pdf">https://www.irs.gov/pub/irs-pdf/f8609a.pdf</a> .
Form .....	1040 NR (Schedule A) (SP).	Itemized Deductions (Spanish Version).	<a href="https://www.irs.gov/pub/irs-dft/f1040nas--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040nas--dft.pdf</a> .	Instructions .....	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i8609a.pdf">https://www.irs.gov/pub/irs-pdf/i8609a.pdf</a> .
Form .....	1040 NR (Schedule OI).	Other Information.	<a href="https://www.irs.gov/pub/irs-dft/f1040nro--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040nro--dft.pdf</a> .	Form and Instructions.	Form 8611 .....	Recapture of Low-Income Housing Credit.	<a href="https://www.irs.gov/pub/irs-pdf/f8611.pdf">https://www.irs.gov/pub/irs-pdf/f8611.pdf</a> .
Form .....	1040 NR (Schedule OI) (SP).	Other Information (Spanish Version).	<a href="https://www.irs.gov/pub/irs-dft/f1040ois--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040ois--dft.pdf</a> .	Form .....	Form 8615 .....	Tax for Certain Children Who Have Unearned Income.	<a href="https://www.irs.gov/pub/irs-dft/f8615--dft.pdf">https://www.irs.gov/pub/irs-dft/f8615--dft.pdf</a> .
Form .....	1040 NR (Schedule P).	Gain or Loss of Foreign Persons from Sale or Exchange of Certain Partnership Interests.	Still under development at the time of release of this notice.	Instructions .....	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i8615.pdf">https://www.irs.gov/pub/irs-pdf/i8615.pdf</a> .
Form .....	Form 1040-PR.	U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico) (Puerto Rico Version).	<a href="https://www.irs.gov/pub/irs-pdf/f1040pr.pdf">https://www.irs.gov/pub/irs-pdf/f1040pr.pdf</a> .	Form .....	Form 8621 .....	Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund.	<a href="https://www.irs.gov/pub/irs-pdf/f8621.pdf">https://www.irs.gov/pub/irs-pdf/f8621.pdf</a> .
Instructions .....	.....	.....	<a href="https://www.irs.gov/pub/irs-dft/i1040pr--dft.pdf">https://www.irs.gov/pub/irs-dft/i1040pr--dft.pdf</a> .	Instructions .....	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i8621.pdf">https://www.irs.gov/pub/irs-pdf/i8621.pdf</a> .
Form .....	Form 1040-SR.	U.S. Tax Return for Seniors.	<a href="https://www.irs.gov/pub/irs-dft/f1040s--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040s--dft.pdf</a> .	Form .....	Form 8621-A .....	Return by a Shareholder Making Certain Late Elections to End Treatment as a Passive Foreign Investment Company.	<a href="https://www.irs.gov/pub/irs-pdf/f8621a.pdf">https://www.irs.gov/pub/irs-pdf/f8621a.pdf</a> .
Form .....	Form 1040-SR (SP).	Tax Return for Seniors (Spanish version).	<a href="https://www.irs.gov/pub/irs-dft/f1040srs--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040srs--dft.pdf</a> .	Instructions .....	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i8621a.pdf">https://www.irs.gov/pub/irs-pdf/i8621a.pdf</a> .
Form .....	Form 1040-SS.	U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico).	<a href="https://www.irs.gov/pub/irs-dft/f1040ss--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040ss--dft.pdf</a> .	Form and Instructions.	Form 8689 .....	Allocation of Individual Income Tax to the U.S. Virgin Islands.	<a href="https://www.irs.gov/pub/irs-dft/f8689--dft.pdf">https://www.irs.gov/pub/irs-dft/f8689--dft.pdf</a> .

## INDIVIDUAL TAX FORMS—Continued

Type	Form No.	Form name	URL	Type	Form No.	Form name	URL
Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-dft/i1040ss--dft.pdf">https://www.irs.gov/pub/irs-dft/i1040ss--dft.pdf</a> .	Form	Form 8697	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts.	<a href="https://www.irs.gov/pub/irs-pdf/i8697.pdf">https://www.irs.gov/pub/irs-pdf/i8697.pdf</a> .
Form	Form 1040-SS (SP).	U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico) (Spanish Version).	<a href="https://www.irs.gov/pub/irs-dft/i1040ss--dft.pdf">https://www.irs.gov/pub/irs-dft/i1040ss--dft.pdf</a> .	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i8697.pdf">https://www.irs.gov/pub/irs-pdf/i8697.pdf</a> .
Instructions	.....	.....	Still under development at the time of release of this notice.	Form	Form 8801	Credit for Prior Year Minimum Tax-Individuals, Estates, and Trusts.	<a href="https://www.irs.gov/pub/irs-dft/i8801--dft.pdf">https://www.irs.gov/pub/irs-dft/i8801--dft.pdf</a> .
Form	Schedule A (1040).	Itemized Deductions.	<a href="https://www.irs.gov/pub/irs-dft/i1040sa--dft.pdf">https://www.irs.gov/pub/irs-dft/i1040sa--dft.pdf</a> .	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-dft/i8801--dft.pdf">https://www.irs.gov/pub/irs-dft/i8801--dft.pdf</a> .
Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-dft/i1040sca--dft.pdf">https://www.irs.gov/pub/irs-dft/i1040sca--dft.pdf</a> .	Form and Instructions.	Form 8814	Parents' Election to Report Child's Interest and Dividends.	<a href="https://www.irs.gov/pub/irs-dft/i8814--dft.pdf">https://www.irs.gov/pub/irs-dft/i8814--dft.pdf</a> .
Form and Instructions.	Schedule B (Form 1040).	Interest and Ordinary Dividends.	<a href="https://www.irs.gov/pub/irs-dft/i1040sb--dft.pdf">https://www.irs.gov/pub/irs-dft/i1040sb--dft.pdf</a> .	Form and Instructions.	Form 8815	Exclusion of Interest from Series EE and I U.S. Savings Bonds Issued After 1989.	<a href="https://www.irs.gov/pub/irs-dft/i8815--dft.pdf">https://www.irs.gov/pub/irs-dft/i8815--dft.pdf</a> .
Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i1040sb.pdf">https://www.irs.gov/pub/irs-pdf/i1040sb.pdf</a> .	Form and Instructions.	Form 8818	Optional Form to Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989.	<a href="https://www.irs.gov/pub/irs-pdf/i8818.pdf">https://www.irs.gov/pub/irs-pdf/i8818.pdf</a> .
Form	Schedule C (Form 1040).	Profit or Loss from Business.	<a href="https://www.irs.gov/pub/irs-dft/i1040sc--dft.pdf">https://www.irs.gov/pub/irs-dft/i1040sc--dft.pdf</a> .	Form and Instructions.	Form 8820	Orphan Drug Credit.	<a href="https://www.irs.gov/pub/irs-pdf/i8820.pdf">https://www.irs.gov/pub/irs-pdf/i8820.pdf</a> .
Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-dft/i1040sc--dft.pdf">https://www.irs.gov/pub/irs-dft/i1040sc--dft.pdf</a> .	Form	Form 8824	Like-Kind Exchanges.	<a href="https://www.irs.gov/pub/irs-dft/i8824--dft.pdf">https://www.irs.gov/pub/irs-dft/i8824--dft.pdf</a> .
Form	Schedule C (SP) (Form 1040).	Profit or Loss from Business (Spanish Version).	<a href="https://www.irs.gov/pub/irs-dft/i1040scs--dft.pdf">https://www.irs.gov/pub/irs-dft/i1040scs--dft.pdf</a> .	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i8824.pdf">https://www.irs.gov/pub/irs-pdf/i8824.pdf</a> .
Instructions	.....	.....	Still under development at the time of release of this notice.	Form and Instructions.	Form 8826	Disabled Access Credit.	<a href="https://www.irs.gov/pub/irs-pdf/i8826.pdf">https://www.irs.gov/pub/irs-pdf/i8826.pdf</a> .
Form	Schedule D (Form 1040).	Capital Gains and Losses.	<a href="https://www.irs.gov/pub/irs-dft/i1040sd--dft.pdf">https://www.irs.gov/pub/irs-dft/i1040sd--dft.pdf</a> .	Form	Form 8828	Recapture of Federal Mortgage Subsidy.	<a href="https://www.irs.gov/pub/irs-pdf/i8828.pdf">https://www.irs.gov/pub/irs-pdf/i8828.pdf</a> .
Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i1040sd.pdf">https://www.irs.gov/pub/irs-pdf/i1040sd.pdf</a> .	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i8828.pdf">https://www.irs.gov/pub/irs-pdf/i8828.pdf</a> .
Form	Schedule E (Form 1040).	Supplemental Income and Loss.	<a href="https://www.irs.gov/pub/irs-dft/i1040se--dft.pdf">https://www.irs.gov/pub/irs-dft/i1040se--dft.pdf</a> .	Form	Form 8829	Expenses for Business Use of Your Home.	<a href="https://www.irs.gov/pub/irs-dft/i8829--dft.pdf">https://www.irs.gov/pub/irs-dft/i8829--dft.pdf</a> .
Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-dft/i1040se--dft.pdf">https://www.irs.gov/pub/irs-dft/i1040se--dft.pdf</a> .	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i8829.pdf">https://www.irs.gov/pub/irs-pdf/i8829.pdf</a> .
Form and Instructions.	Schedule EIC (Form 1040).	Earned Income Credit.	<a href="https://www.irs.gov/pub/irs-dft/i1040sei--dft.pdf">https://www.irs.gov/pub/irs-dft/i1040sei--dft.pdf</a> .	Form and Instructions.	Form 8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).	<a href="https://www.irs.gov/pub/irs-pdf/i8833.pdf">https://www.irs.gov/pub/irs-pdf/i8833.pdf</a> .
Form	Schedule EIC (SP) (F. 1040).	Earned Income Credit (Spanish version).	<a href="https://www.irs.gov/pub/irs-dft/i1040sep--dft.pdf">https://www.irs.gov/pub/irs-dft/i1040sep--dft.pdf</a> .	Form	Form 8834	Qualified Electric Vehicle Credit.	<a href="https://www.irs.gov/pub/irs-dft/i8834--dft.pdf">https://www.irs.gov/pub/irs-dft/i8834--dft.pdf</a> .
Form	Schedule F (Form 1040).	Profit or Loss from Farming.	<a href="https://www.irs.gov/pub/irs-dft/i1040sf--dft.pdf">https://www.irs.gov/pub/irs-dft/i1040sf--dft.pdf</a> .	Form and Instructions.	Form 8835	Renewable Electricity, Refined Coal, and Indian Coal Production Credit.	<a href="https://www.irs.gov/pub/irs-dft/i8835--dft.pdf">https://www.irs.gov/pub/irs-dft/i8835--dft.pdf</a> .

INDIVIDUAL TAX FORMS—Continued

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Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i1040sf.pdf">https://www.irs.gov/pub/irs-pdf/i1040sf.pdf</a>	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i8835.pdf">https://www.irs.gov/pub/irs-pdf/i8835.pdf</a>
Form	Schedule F (SP) (Form 1040).	Profit or Loss from Farming (Spanish Version).	<a href="https://www.irs.gov/pub/irs-dft/f1040sfs--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040sfs--dft.pdf</a>	Form and Instructions.	Form 8838	Consent to Extend the Time to Assess Tax Under Section 367-Gain Recognition Agreement.	<a href="https://www.irs.gov/pub/irs-pdf/i8838.pdf">https://www.irs.gov/pub/irs-pdf/i8838.pdf</a>
Instructions	.....	.....	Still under development at the time of release of this notice.	Form	Form 8839	Qualified Adoption Expenses.	<a href="https://www.irs.gov/pub/irs-dft/f8839--dft.pdf">https://www.irs.gov/pub/irs-dft/f8839--dft.pdf</a>
Form	Schedule H (Form 1040).	Household Employment Taxes.	<a href="https://www.irs.gov/pub/irs-dft/f1040sh--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040sh--dft.pdf</a>	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i8839.pdf">https://www.irs.gov/pub/irs-pdf/i8839.pdf</a>
Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-dft/f1040sh--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040sh--dft.pdf</a>	Form and Instructions.	Form 8840	Closer Connection Exception Statement for Aliens.	<a href="https://www.irs.gov/pub/irs-dft/f8840--dft.pdf">https://www.irs.gov/pub/irs-dft/f8840--dft.pdf</a>
Form	Schedule H (SP) (Form 1040).	Household Employment Taxes (Spanish Version).	<a href="https://www.irs.gov/pub/irs-dft/f1040shs--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040shs--dft.pdf</a>	Form and Instructions.	Form 8843	Statement for Exempt Individuals and Individuals with a Medical Condition.	<a href="https://www.irs.gov/pub/irs-dft/f8843--dft.pdf">https://www.irs.gov/pub/irs-dft/f8843--dft.pdf</a>
Instructions	.....	.....	Still under development at the time of release of this notice.	Form and Instructions.	Form 8844	Empowerment Zone Employment Credit.	<a href="https://www.irs.gov/pub/irs-pdf/i8844.pdf">https://www.irs.gov/pub/irs-pdf/i8844.pdf</a>
Form	Schedule J (Form 1040).	Income Averaging for Farmers and Fishermen.	<a href="https://www.irs.gov/pub/irs-dft/f1040sj--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040sj--dft.pdf</a>	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i8844.pdf">https://www.irs.gov/pub/irs-pdf/i8844.pdf</a>
Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i1040sj.pdf">https://www.irs.gov/pub/irs-pdf/i1040sj.pdf</a>	Form	Form 8845	Indian Employment Credit.	<a href="https://www.irs.gov/pub/irs-pdf/i8845.pdf">https://www.irs.gov/pub/irs-pdf/i8845.pdf</a>
Form	Schedule LEP (Form 1040).	Request for Change in Language Preference.	<a href="https://www.irs.gov/pub/irs-dft/f1040lep--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040lep--dft.pdf</a>	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i8845.pdf">https://www.irs.gov/pub/irs-pdf/i8845.pdf</a>
Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-dft/f1040lep--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040lep--dft.pdf</a>	Form and Instructions.	Form 8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips.	<a href="https://www.irs.gov/pub/irs-dft/f8846--dft.pdf">https://www.irs.gov/pub/irs-dft/f8846--dft.pdf</a>
Form	Schedule LEP (SP) (Form 1040(SP)).	Request for Change in Language Preference (Spanish Version).	<a href="https://www.irs.gov/pub/irs-dft/f1040les--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040les--dft.pdf</a>	Form	Form 8853	Archer MSA and Long-Term Care Insurance Contracts.	<a href="https://www.irs.gov/pub/irs-dft/f8853--dft.pdf">https://www.irs.gov/pub/irs-dft/f8853--dft.pdf</a>
Form	Schedule R (Form 1040).	Credit for the Elderly or the Disabled.	<a href="https://www.irs.gov/pub/irs-dft/f1040sr--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040sr--dft.pdf</a>	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-dft/i8853--dft.pdf">https://www.irs.gov/pub/irs-dft/i8853--dft.pdf</a>
Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i1040sr.pdf">https://www.irs.gov/pub/irs-pdf/i1040sr.pdf</a>	Form	Form 8854	Initial and Annual Expatriation Statement.	<a href="https://www.irs.gov/pub/irs-dft/f8854--dft.pdf">https://www.irs.gov/pub/irs-dft/f8854--dft.pdf</a>
Form	Schedule SE (Form 1040).	Self-Employment Tax.	<a href="https://www.irs.gov/pub/irs-dft/f1040sse--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040sse--dft.pdf</a>	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-dft/i8854--dft.pdf">https://www.irs.gov/pub/irs-dft/i8854--dft.pdf</a>
Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i1040sse.pdf">https://www.irs.gov/pub/irs-pdf/i1040sse.pdf</a>	Form	Form 8858	Information Return of U.S. Persons with Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs).	<a href="https://www.irs.gov/pub/irs-pdf/i8858.pdf">https://www.irs.gov/pub/irs-pdf/i8858.pdf</a>
Form	Schedule SE (SP) (Form 1040).	Self-Employment Tax (Spanish Version).	<a href="https://www.irs.gov/pub/irs-dft/f1040ssp--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040ssp--dft.pdf</a>	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i8858.pdf">https://www.irs.gov/pub/irs-pdf/i8858.pdf</a>

INDIVIDUAL TAX FORMS—Continued

Type	Form No.	Form name	URL	Type	Form No.	Form name	URL
Instructions	.....	.....	Still under development at the time of release of this notice.	Form .....	Schedule M (Form 8858).	Transactions Between Foreign Disregarded Entity (FDE) or Foreign Branch (FB) and the Filer or Other Related Entities.	<a href="https://www.irs.gov/pub/irs-pdf/f8858sm.pdf">https://www.irs.gov/pub/irs-pdf/f8858sm.pdf</a> .
Form and Instructions.	Form 1040 V	Payment Voucher.	<a href="https://www.irs.gov/pub/irs-dft/f1040v--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040v--dft.pdf</a> .	Form .....	Form 8859 .....	Carryforward of the District of Columbia First-Time Homebuyer Credit.	<a href="https://www.irs.gov/pub/irs-dft/f8859--dft.pdf">https://www.irs.gov/pub/irs-dft/f8859--dft.pdf</a> .
Form and Instructions.	Form 1040 ES/OCR.	Estimated Tax for Individuals (Optical Character Recognition with Form 1040V).	Form 1040-ES(OCR) contains four estimated tax payment vouchers. Form 1040-ES (OCR) is included in the Tax Package 1040ES/V mail out.	Form .....	Form 8862 .....	Information to Claim Earned Income Credit After Disallowance.	<a href="https://www.irs.gov/pub/irs-dft/f8862--dft.pdf">https://www.irs.gov/pub/irs-dft/f8862--dft.pdf</a> .
Form and Instructions.	Form 1040 ES.	Estimate Tax for Individuals.	<a href="https://www.irs.gov/pub/irs-pdf/f1040es.pdf">https://www.irs.gov/pub/irs-pdf/f1040es.pdf</a> .	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i8862.pdf">https://www.irs.gov/pub/irs-pdf/i8862.pdf</a> .
Form and Instructions.	Form 1040 ES (NR).	U.S. Estimated Tax for Non-resident Alien Individuals.	<a href="https://www.irs.gov/pub/irs-pdf/f1040esn.pdf">https://www.irs.gov/pub/irs-pdf/f1040esn.pdf</a> .	Form .....	Form 8862(SP)	Information to Claim Earned Income Credit After Disallowance (Spanish Version).	<a href="https://www.irs.gov/pub/irs-pdf/f8862sp.pdf">https://www.irs.gov/pub/irs-pdf/f8862sp.pdf</a> .
Form and Instructions.	Form 1040 ES (PR).	Estimated Federal Tax on Self Employment Income and on Household Employees (Residents of Puerto Rico).	<a href="https://www.irs.gov/pub/irs-pdf/f1040esp.pdf">https://www.irs.gov/pub/irs-pdf/f1040esp.pdf</a> .	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i8862sp.pdf">https://www.irs.gov/pub/irs-pdf/i8862sp.pdf</a> .
Form .....	Schedule 8812 (Form 1040).	Credits for Qualifying Children and Other Dependents.	<a href="https://www.irs.gov/pub/irs-dft/f1040s8--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040s8--dft.pdf</a> .	Form .....	Form 8863 .....	Education Credits (American Opportunity and Lifetime Learning Credits).	<a href="https://www.irs.gov/pub/irs-dft/f8863--dft.pdf">https://www.irs.gov/pub/irs-dft/f8863--dft.pdf</a> .
Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i1040s8.pdf">https://www.irs.gov/pub/irs-pdf/i1040s8.pdf</a> .	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-dft/i8863--dft.pdf">https://www.irs.gov/pub/irs-dft/i8863--dft.pdf</a> .
Form .....	Schedule 8812(SP) (Form 1040).	Credits for Qualifying Children and Other Dependents (Spanish version).	<a href="https://www.irs.gov/pub/irs-dft/f1040s8s--dft.pdf">https://www.irs.gov/pub/irs-dft/f1040s8s--dft.pdf</a> .	Form .....	Form 8864 .....	Biodiesel and Renewable Diesel Fuels Credit.	<a href="https://www.irs.gov/pub/irs-dft/f8864--dft.pdf">https://www.irs.gov/pub/irs-dft/f8864--dft.pdf</a> .
Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i1040s8s.pdf">https://www.irs.gov/pub/irs-pdf/i1040s8s.pdf</a> .	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i8864.pdf">https://www.irs.gov/pub/irs-pdf/i8864.pdf</a> .
Form .....	Form 461 .....	Limitation on Business Losses.	<a href="https://www.irs.gov/pub/irs-dft/f461--dft.pdf">https://www.irs.gov/pub/irs-dft/f461--dft.pdf</a> .	Form .....	Form 8865 .....	Return of U.S. Persons with Respect to Certain Foreign Partnerships.	<a href="https://www.irs.gov/pub/irs-dft/f8865--dft.pdf">https://www.irs.gov/pub/irs-dft/f8865--dft.pdf</a> .
Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i461.pdf">https://www.irs.gov/pub/irs-pdf/i461.pdf</a> .	Form .....	Schedule K-1 (Form 8865).	Partner's Share of Income, Deductions, Credits, etc.	<a href="https://www.irs.gov/pub/irs-dft/f8865sk1--dft.pdf">https://www.irs.gov/pub/irs-dft/f8865sk1--dft.pdf</a> .
Form and Instructions.	Form 673 .....	Statement for Claiming Exemption from Withholding on Foreign Earned Income Eligible for the Exclusion(s) Provided by Section 911.	<a href="https://www.irs.gov/pub/irs-pdf/f673.pdf">https://www.irs.gov/pub/irs-pdf/f673.pdf</a> .	Form .....	Schedule K-2 (Form 8865).	Partners' Distributive Share Items--International.	<a href="https://www.irs.gov/pub/irs-dft/f8865sk2--dft.pdf">https://www.irs.gov/pub/irs-dft/f8865sk2--dft.pdf</a> .

INDIVIDUAL TAX FORMS—Continued

Type	Form No.	Form name	URL	Type	Form No.	Form name	URL
Form	Form 926	Return by a U.S. Transferor of Property to a Foreign Corporation.	<a href="https://www.irs.gov/pub/irs-pdf/f926.pdf">https://www.irs.gov/pub/irs-pdf/f926.pdf</a> .	Form	Schedule K-3 (Form 8865).	Partner's Share of Income, Deductions, Credits, etc. International.	<a href="https://www.irs.gov/pub/irs-dft/f8865sk3--dft.pdf">https://www.irs.gov/pub/irs-dft/f8865sk3--dft.pdf</a> .
Instructions			<a href="https://www.irs.gov/pub/irs-pdf/i926.pdf">https://www.irs.gov/pub/irs-pdf/i926.pdf</a> .	Form	Schedule O (Form 8865).	Transfer of Property to a Foreign Partnership (Under section 6038B).	<a href="https://www.irs.gov/pub/irs-pdf/f8865so.pdf">https://www.irs.gov/pub/irs-pdf/f8865so.pdf</a> .
Form	Form 965-A	Individual Report of Net 965 Tax Liability.	<a href="https://www.irs.gov/pub/irs-pdf/f965a.pdf">https://www.irs.gov/pub/irs-pdf/f965a.pdf</a> .	Form	Schedule P (Form 8865).	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership.	<a href="https://www.irs.gov/pub/irs-pdf/f8865sp.pdf">https://www.irs.gov/pub/irs-pdf/f8865sp.pdf</a> .
Instructions			<a href="https://www.irs.gov/pub/irs-pdf/i965a.pdf">https://www.irs.gov/pub/irs-pdf/i965a.pdf</a> .	Instructions			<a href="https://www.irs.gov/pub/irs-pdf/i8865.pdf">https://www.irs.gov/pub/irs-pdf/i8865.pdf</a> .
Form	Form 965-C	Transfer Agreement Under 965(h)(3).	<a href="https://www.irs.gov/pub/irs-pdf/f965c.pdf">https://www.irs.gov/pub/irs-pdf/f965c.pdf</a> .	Form	Form 8866	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method.	<a href="https://www.irs.gov/pub/irs-pdf/f8866.pdf">https://www.irs.gov/pub/irs-pdf/f8866.pdf</a> .
Instructions			<a href="https://www.irs.gov/pub/irs-pdf/i965c.pdf">https://www.irs.gov/pub/irs-pdf/i965c.pdf</a> .	Instructions			<a href="https://www.irs.gov/pub/irs-pdf/i8866.pdf">https://www.irs.gov/pub/irs-pdf/i8866.pdf</a> .
Form and Instructions.	Form 970	Application to Use LIFO Inventory Method.	<a href="https://www.irs.gov/pub/irs-pdf/f970.pdf">https://www.irs.gov/pub/irs-pdf/f970.pdf</a> .		Form 8867	Paid Preparer's Due Diligence Checklist.	<a href="https://www.irs.gov/pub/irs-dft/f8867--dft.pdf">https://www.irs.gov/pub/irs-dft/f8867--dft.pdf</a> .
Form and Instructions.	Form 972	Consent of Shareholder to Include Specific Amount in Gross Income.	<a href="https://www.irs.gov/pub/irs-pdf/f972.pdf">https://www.irs.gov/pub/irs-pdf/f972.pdf</a> .	Instructions			<a href="https://www.irs.gov/pub/irs-pdf/i8867.pdf">https://www.irs.gov/pub/irs-pdf/i8867.pdf</a> .
Form	Form 982	Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment).	<a href="https://www.irs.gov/pub/irs-pdf/f982.pdf">https://www.irs.gov/pub/irs-pdf/f982.pdf</a> .	Form	Form 8873	Extraterritorial Income Exclusion.	<a href="https://www.irs.gov/pub/irs-pdf/f8873.pdf">https://www.irs.gov/pub/irs-pdf/f8873.pdf</a> .
Instructions			<a href="https://www.irs.gov/pub/irs-pdf/i982.pdf">https://www.irs.gov/pub/irs-pdf/i982.pdf</a> .	Instructions			<a href="https://www.irs.gov/pub/irs-pdf/i8873.pdf">https://www.irs.gov/pub/irs-pdf/i8873.pdf</a> .
Form	Form 1045	Application for Tentative Refund.	<a href="https://www.irs.gov/pub/irs-dft/f1045--dft.pdf">https://www.irs.gov/pub/irs-dft/f1045--dft.pdf</a> .	Form and Instructions.	Form 8874	New Markets Credit.	<a href="https://www.irs.gov/pub/irs-pdf/f8874.pdf">https://www.irs.gov/pub/irs-pdf/f8874.pdf</a> .
Instructions			<a href="https://www.irs.gov/pub/irs-pdf/i1045.pdf">https://www.irs.gov/pub/irs-pdf/i1045.pdf</a> .	Form and Instructions.	Form 8878	IRS e-file Signature Authorization for Form 4868 or Form 2350.	<a href="https://www.irs.gov/pub/irs-dft/f8878--dft.pdf">https://www.irs.gov/pub/irs-dft/f8878--dft.pdf</a> .
Form	Form 1098-F	Fines, Penalties and Other Amounts.	<a href="https://www.irs.gov/pub/irs-pdf/f1098f.pdf">https://www.irs.gov/pub/irs-pdf/f1098f.pdf</a> .	Form and Instructions.	Form 8878 SP	IRS e-file Signature Authorization for Form 4868 or Form 2350 (Spanish Version).	<a href="https://www.irs.gov/pub/irs-dft/f8878sp--dft.pdf">https://www.irs.gov/pub/irs-dft/f8878sp--dft.pdf</a> .
Instructions			<a href="https://www.irs.gov/pub/irs-pdf/i1098f.pdf">https://www.irs.gov/pub/irs-pdf/i1098f.pdf</a> .	Form and Instructions.	Form 8879	IRS e-file Signature Authorization.	<a href="https://www.irs.gov/pub/irs-pdf/f8879.pdf">https://www.irs.gov/pub/irs-pdf/f8879.pdf</a> .
Form	Form 1116	Foreign Tax Credit (Individual, Estate, or Trust).	<a href="https://www.irs.gov/pub/irs-dft/f1116--dft.pdf">https://www.irs.gov/pub/irs-dft/f1116--dft.pdf</a> .	Form and Instructions.	Form 8879 SP	IRS e-file Signature Authorization (Spanish Version).	<a href="https://www.irs.gov/pub/irs-pdf/f8879sp.pdf">https://www.irs.gov/pub/irs-pdf/f8879sp.pdf</a> .
Instructions			<a href="https://www.irs.gov/pub/irs-pdf/i1116.pdf">https://www.irs.gov/pub/irs-pdf/i1116.pdf</a> .	Form and Instructions.	Form 8880	Credit for Qualified Retirement Savings Contributions.	<a href="https://www.irs.gov/pub/irs-dft/f8880--dft.pdf">https://www.irs.gov/pub/irs-dft/f8880--dft.pdf</a> .
Form and Instructions.	Form 1127	Application for Extension of Time for Payment of Tax Due to Undue Hardship.	<a href="https://www.irs.gov/pub/irs-pdf/f1127.pdf">https://www.irs.gov/pub/irs-pdf/f1127.pdf</a> .	Form	Form 8881	Credit for Small Employer Pension Plan Startup Costs.	<a href="https://www.irs.gov/pub/irs-dft/f8881--dft.pdf">https://www.irs.gov/pub/irs-dft/f8881--dft.pdf</a> .

## INDIVIDUAL TAX FORMS—Continued

Type	Form No.	Form name	URL	Type	Form No.	Form name	URL
Form .....	Form 1128 ...	Application to Adopt, Change or Retain a Tax Year.	<a href="https://www.irs.gov/pub/irs-pdf/f1128.pdf">https://www.irs.gov/pub/irs-pdf/f1128.pdf</a> .	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i8881.pdf">https://www.irs.gov/pub/irs-pdf/i8881.pdf</a> .
Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i1128.pdf">https://www.irs.gov/pub/irs-pdf/i1128.pdf</a> .	Form and Instructions.	Form 8882 .....	Credit for Employer-Provided Child Care Facilities and Services.	<a href="https://www.irs.gov/pub/irs-pdf/f8882.pdf">https://www.irs.gov/pub/irs-pdf/f8882.pdf</a> .
Form and Instructions.	Form 1310 ...	Statement of Person Claiming Refund Due a Deceased Taxpayer.	<a href="https://www.irs.gov/pub/irs-pdf/f1310.pdf">https://www.irs.gov/pub/irs-pdf/f1310.pdf</a> .	Form .....	Form 8886 .....	Reportable Transaction Disclosure Statement.	<a href="https://www.irs.gov/pub/irs-pdf/f8886.pdf">https://www.irs.gov/pub/irs-pdf/f8886.pdf</a> .
Form .....	Form 2106 ...	Employee Business Expenses.	<a href="https://www.irs.gov/pub/irs-dft/f2106--dft.pdf">https://www.irs.gov/pub/irs-dft/f2106--dft.pdf</a> .	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i8886.pdf">https://www.irs.gov/pub/irs-pdf/i8886.pdf</a> .
Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i2106.pdf">https://www.irs.gov/pub/irs-pdf/i2106.pdf</a> .	Form and Instructions.	Form 8888 .....	Allocation of Refund (Including Savings Bond Purchases).	<a href="https://www.irs.gov/pub/irs-pdf/f8888.pdf">https://www.irs.gov/pub/irs-pdf/f8888.pdf</a> .
Form and Instructions.	Form 2120 ...	Multiple Support Declaration.	<a href="https://www.irs.gov/pub/irs-pdf/f2120.pdf">https://www.irs.gov/pub/irs-pdf/f2120.pdf</a> .	Form .....	Form 8889 .....	Health Savings Accounts (HSAs).	<a href="https://www.irs.gov/pub/irs-dft/f8889--dft.pdf">https://www.irs.gov/pub/irs-dft/f8889--dft.pdf</a> .
Form .....	Form 2210 ...	Underpayment of Estimated Tax by Individuals, Estates, and Trusts.	<a href="https://www.irs.gov/pub/irs-pdf/f2210.pdf">https://www.irs.gov/pub/irs-pdf/f2210.pdf</a> .	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-dft/i8889--dft.pdf">https://www.irs.gov/pub/irs-dft/i8889--dft.pdf</a> .
Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i2210.pdf">https://www.irs.gov/pub/irs-pdf/i2210.pdf</a> .	Form and Instructions.	Form 8896 .....	Low Sulfur Diesel Fuel Production Credit.	<a href="https://www.irs.gov/pub/irs-pdf/f8896.pdf">https://www.irs.gov/pub/irs-pdf/f8896.pdf</a> .
Form .....	Form 2210-F	Underpayment of Estimated Tax by Farmers and Fishermen.	<a href="https://www.irs.gov/pub/irs-dft/f2210f--dft.pdf">https://www.irs.gov/pub/irs-dft/f2210f--dft.pdf</a> .	Form .....	Form 8898 .....	Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Possession.	<a href="https://www.irs.gov/pub/irs-pdf/f8898.pdf">https://www.irs.gov/pub/irs-pdf/f8898.pdf</a> .
Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i2210f.pdf">https://www.irs.gov/pub/irs-pdf/i2210f.pdf</a> .	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i8898.pdf">https://www.irs.gov/pub/irs-pdf/i8898.pdf</a> .
Form and Instructions.	Form 2350 ...	Application for Extension of Time to File U.S. Income Tax Return.	<a href="https://www.irs.gov/pub/irs-dft/f2350--dft.pdf">https://www.irs.gov/pub/irs-dft/f2350--dft.pdf</a> .	Form .....	Form 8900 .....	Qualified Railroad Track Maintenance Credit.	<a href="https://www.irs.gov/pub/irs-dft/f8900--dft.pdf">https://www.irs.gov/pub/irs-dft/f8900--dft.pdf</a> .
Form and Instructions.	Form 2350 SP.	Application for Extension of Time to File U.S. Income Tax Return (Spanish Version).	<a href="https://www.irs.gov/pub/irs-pdf/f2350sp.pdf">https://www.irs.gov/pub/irs-pdf/f2350sp.pdf</a> .	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i8900.pdf">https://www.irs.gov/pub/irs-pdf/i8900.pdf</a> .
Form .....	Form 2441 ...	Child and Dependent Care Expenses.	<a href="https://www.irs.gov/pub/irs-dft/f2441--dft.pdf">https://www.irs.gov/pub/irs-dft/f2441--dft.pdf</a> .	Form .....	Form 8903 .....	Domestic Production Activities Deduction.	<a href="https://www.irs.gov/pub/irs-pdf/f8903.pdf">https://www.irs.gov/pub/irs-pdf/f8903.pdf</a> .
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Form .....	Form 2555 ...	Foreign Earned Income.	<a href="https://www.irs.gov/pub/irs-dft/f2555--dft.pdf">https://www.irs.gov/pub/irs-dft/f2555--dft.pdf</a> .	Form and Instructions.	Form 8906 .....	Distilled Spirits Credit.	<a href="https://www.irs.gov/pub/irs-dft/f8906--dft.pdf">https://www.irs.gov/pub/irs-dft/f8906--dft.pdf</a> .
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Form .....	Form 3115 ...	Application for Change in Accounting Method.	<a href="https://www.irs.gov/pub/irs-pdf/f3115.pdf">https://www.irs.gov/pub/irs-pdf/f3115.pdf</a> .	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-dft/i8908--dft.pdf">https://www.irs.gov/pub/irs-dft/i8908--dft.pdf</a> .
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Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i3468.pdf">https://www.irs.gov/pub/irs-pdf/i3468.pdf</a> .	Form .....	Form 8911 .....	Alternative Fuel Vehicle Refueling Property Credit.	<a href="https://www.irs.gov/pub/irs-dft/f8911--dft.pdf">https://www.irs.gov/pub/irs-dft/f8911--dft.pdf</a> .



INDIVIDUAL TAX FORMS—Continued

Type	Form No.	Form name	URL	Type	Form No.	Form name	URL
Form	Form 3520	Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts.	<a href="https://www.irs.gov/pub/irs-dft/f3520--dft.pdf">https://www.irs.gov/pub/irs-dft/f3520--dft.pdf</a>	Instructions			<a href="https://www.irs.gov/pub/irs-pdf/i8911.pdf">https://www.irs.gov/pub/irs-pdf/i8911.pdf</a>
Instructions			<a href="https://www.irs.gov/pub/irs-pdf/i3520.pdf">https://www.irs.gov/pub/irs-pdf/i3520.pdf</a>	Form	Form 8912	Credit to Holders of Tax Credit Bonds.	<a href="https://www.irs.gov/pub/irs-dft/f8912--dft.pdf">https://www.irs.gov/pub/irs-dft/f8912--dft.pdf</a>
Form	Form 3800	General Business Credit.	<a href="https://www.irs.gov/pub/irs-dft/f3800--dft.pdf">https://www.irs.gov/pub/irs-dft/f3800--dft.pdf</a>	Instructions			<a href="https://www.irs.gov/pub/irs-dft/f8912--dft.pdf">https://www.irs.gov/pub/irs-dft/f8912--dft.pdf</a>
Instructions			<a href="https://www.irs.gov/pub/irs-pdf/i3800.pdf">https://www.irs.gov/pub/irs-pdf/i3800.pdf</a>	Form	Form 8915-C	Qualified 2018 Disaster Retirement Plan Distributions and Repayments.	<a href="https://www.irs.gov/pub/irs-dft/f8915c--dft.pdf">https://www.irs.gov/pub/irs-dft/f8915c--dft.pdf</a>
Form	Form 3903	Moving Expenses.	<a href="https://www.irs.gov/pub/irs-dft/f3903--dft.pdf">https://www.irs.gov/pub/irs-dft/f3903--dft.pdf</a>	Instructions			<a href="https://www.irs.gov/pub/irs-pdf/i8915c.pdf">https://www.irs.gov/pub/irs-pdf/i8915c.pdf</a>
Instructions			<a href="https://www.irs.gov/pub/irs-pdf/i3903.pdf">https://www.irs.gov/pub/irs-pdf/i3903.pdf</a>	Form	Form 8915-D	Qualified 2019 Disaster Retirement Plan Distributions and Repayments.	<a href="https://www.irs.gov/pub/irs-dft/f8915d--dft.pdf">https://www.irs.gov/pub/irs-dft/f8915d--dft.pdf</a>
Form	Form 4070	Employee's Report of Tips to Employer.	<a href="https://www.irs.gov/pub/irs-pdf/p1244.pdf">https://www.irs.gov/pub/irs-pdf/p1244.pdf</a>	Instructions			<a href="https://www.irs.gov/pub/irs-pdf/i8915d.pdf">https://www.irs.gov/pub/irs-pdf/i8915d.pdf</a>
Form	Form 4070A	Employee's Daily Record of Tips.	<a href="https://www.irs.gov/pub/irs-pdf/p1244.pdf">https://www.irs.gov/pub/irs-pdf/p1244.pdf</a>	Form	Form 8915-F	Qualified Disaster Retirement Plan Distributions and Repayments.	<a href="https://www.irs.gov/pub/irs-dft/f8915f--dft.pdf">https://www.irs.gov/pub/irs-dft/f8915f--dft.pdf</a>
Form	Form 4136	Credit for Federal Tax Paid on Fuels.	<a href="https://www.irs.gov/pub/irs-dft/f4136--dft.pdf">https://www.irs.gov/pub/irs-dft/f4136--dft.pdf</a>	Instructions			<a href="https://www.irs.gov/pub/irs-dft/i8915f--dft.pdf">https://www.irs.gov/pub/irs-dft/i8915f--dft.pdf</a>
Instructions			<a href="https://www.irs.gov/pub/irs-pdf/i4136.pdf">https://www.irs.gov/pub/irs-pdf/i4136.pdf</a>	Form and Instructions	Form 8919	Uncollected Social Security and Medicare Tax on Wages.	<a href="https://www.irs.gov/pub/irs-dft/f8919--dft.pdf">https://www.irs.gov/pub/irs-dft/f8919--dft.pdf</a>
Form and Instructions	Form 4137	Social Security and Medicare Tax on Unreported Tip Income.	<a href="https://www.irs.gov/pub/irs-dft/f4137--dft.pdf">https://www.irs.gov/pub/irs-dft/f4137--dft.pdf</a>	Form	Form 8925	Report of Employer-Owned Life Insurance Contracts.	<a href="https://www.irs.gov/pub/irs-pdf/f8925.pdf">https://www.irs.gov/pub/irs-pdf/f8925.pdf</a>
Form	Form 4255	Recapture of Investment Credit.	<a href="https://www.irs.gov/pub/irs-dft/f4255--dft.pdf">https://www.irs.gov/pub/irs-dft/f4255--dft.pdf</a>	Form and Instructions	Form 8932	Credit for Employer Differential Wage Payments.	<a href="https://www.irs.gov/pub/irs-pdf/f8932.pdf">https://www.irs.gov/pub/irs-pdf/f8932.pdf</a>
Instructions			<a href="https://www.irs.gov/pub/irs-pdf/i4255.pdf">https://www.irs.gov/pub/irs-pdf/i4255.pdf</a>	Form	Form 8933	Carbon Oxide Sequestration Credit.	<a href="https://www.irs.gov/pub/irs-dft/f8933--dft.pdf">https://www.irs.gov/pub/irs-dft/f8933--dft.pdf</a>
Form and Instructions	Form 4361	Application for Exemption from Self-Employment Tax for Use by Ministers, Members of Religious Orders, and Christian Science Practitioners.	<a href="https://www.irs.gov/pub/irs-pdf/f4361.pdf">https://www.irs.gov/pub/irs-pdf/f4361.pdf</a>	Instructions			<a href="https://www.irs.gov/pub/irs-pdf/i8933.pdf">https://www.irs.gov/pub/irs-pdf/i8933.pdf</a>
Form	Form 4562	Depreciation and Amortization (Including Information on Listed Property).	<a href="https://www.irs.gov/pub/irs-dft/f4562--dft.pdf">https://www.irs.gov/pub/irs-dft/f4562--dft.pdf</a>	Form and Instructions	Form 8936	Clean Vehicle Credits.	<a href="https://www.irs.gov/pub/irs-pdf/f8936.pdf">https://www.irs.gov/pub/irs-pdf/f8936.pdf</a>
Instructions			<a href="https://www.irs.gov/pub/irs-pdf/i4562.pdf">https://www.irs.gov/pub/irs-pdf/i4562.pdf</a>	Instructions			<a href="https://www.irs.gov/pub/irs-pdf/i8936.pdf">https://www.irs.gov/pub/irs-pdf/i8936.pdf</a>
Form and Instructions	Form 4563	Exclusion of Income for Bona Fide Residents of American Samoa.	<a href="https://www.irs.gov/pub/irs-pdf/f4563.pdf">https://www.irs.gov/pub/irs-pdf/f4563.pdf</a>	Form	Schedule A (Form 8936)	Clean Vehicle Credit Amount.	<a href="https://www.irs.gov/pub/irs-dft/f8936sa--dft.pdf">https://www.irs.gov/pub/irs-dft/f8936sa--dft.pdf</a>

## INDIVIDUAL TAX FORMS—Continued

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Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i4684.pdf">https://www.irs.gov/pub/irs-pdf/i4684.pdf</a> .	Form .....	Schedule 1 (Form 8936-A).	Schedule for Qualified Commercial Clean Vehicle.	<a href="https://www.irs.gov/pub/irs-dft/f8936a1--dft.pdf">https://www.irs.gov/pub/irs-dft/f8936a1--dft.pdf</a> .
Form .....	Form 4797 ...	Sale of Business Property.	<a href="https://www.irs.gov/pub/irs-dft/f4797--dft.pdf">https://www.irs.gov/pub/irs-dft/f4797--dft.pdf</a> .	Form .....	Form 8941 .....	Credit for Small Employer Health Insurance Premiums.	<a href="https://www.irs.gov/pub/irs-dft/f8941--dft.pdf">https://www.irs.gov/pub/irs-dft/f8941--dft.pdf</a> .
Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i4797.pdf">https://www.irs.gov/pub/irs-pdf/i4797.pdf</a> .	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i8941.pdf">https://www.irs.gov/pub/irs-pdf/i8941.pdf</a> .
Form and Instructions.	Form 4835 ...	Farm Rental Income and Expenses.	<a href="https://www.irs.gov/pub/irs-dft/f4835--dft.pdf">https://www.irs.gov/pub/irs-dft/f4835--dft.pdf</a> .	Form .....	Form 8949 .....	Sales and other Dispositions of Capital Assets.	<a href="https://www.irs.gov/pub/irs-dft/f8949--dft.pdf">https://www.irs.gov/pub/irs-dft/f8949--dft.pdf</a> .
Form and Instructions.	Form 4852 ...	Substitute for Form W-2, Wage and Tax Statement or Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc..	<a href="https://www.irs.gov/pub/irs-pdf/i4852.pdf">https://www.irs.gov/pub/irs-pdf/i4852.pdf</a> .	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i8949.pdf">https://www.irs.gov/pub/irs-pdf/i8949.pdf</a> .
Form and Instructions.	Form 4852(SP).	Substitute for Form W-2, Wage and Tax Statement or Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. (Spanish Version).	Still under development at the time of release of this notice..	Form .....	Form 8958 .....	Allocation of Tax Amounts Between Certain Individuals in Community Property States.	<a href="https://www.irs.gov/pub/irs-dft/f8958--dft.pdf">https://www.irs.gov/pub/irs-dft/f8958--dft.pdf</a> .
Form and Instructions.	Form 4868 ...	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return.	<a href="https://www.irs.gov/pub/irs-pdf/f4868.pdf">https://www.irs.gov/pub/irs-pdf/f4868.pdf</a> .	Form .....	Form 8962 .....	Premium Tax Credit (PTC).	<a href="https://www.irs.gov/pub/irs-dft/f8962--dft.pdf">https://www.irs.gov/pub/irs-dft/f8962--dft.pdf</a> .
Form and Instructions.	Form 4868 SP.	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return (Spanish Version).	<a href="https://www.irs.gov/pub/irs-pdf/f4868sp.pdf">https://www.irs.gov/pub/irs-pdf/f4868sp.pdf</a> .	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i8962.pdf">https://www.irs.gov/pub/irs-pdf/i8962.pdf</a> .
Form and Instructions.	Form 4952 ...	Investment Interest Expense Deduction.	<a href="https://www.irs.gov/pub/irs-pdf/f4952.pdf">https://www.irs.gov/pub/irs-pdf/f4952.pdf</a> .	Form .....	Form 8993 .....	Section 250 Deduction for Foreign Derived Intangible Income (FDII) and Global Intangible Low-Taxed Income (GILTI).	<a href="https://www.irs.gov/pub/irs-pdf/f8993.pdf">https://www.irs.gov/pub/irs-pdf/f8993.pdf</a> .
Form and Instructions.	Form 4970 ...	Tax on Accumulation Distribution of Trusts.	<a href="https://www.irs.gov/pub/irs-pdf/f4970.pdf">https://www.irs.gov/pub/irs-pdf/f4970.pdf</a> .	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i8993.pdf">https://www.irs.gov/pub/irs-pdf/i8993.pdf</a> .
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INDIVIDUAL TAX FORMS—Continued

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Form and Instructions.	Form 5213 ...	Election to Postpone Determination as to Whether the Presumption Applies that an Activity is Engaged in for Profit.	<a href="https://www.irs.gov/pub/irs-pdf/f5213.pdf">https://www.irs.gov/pub/irs-pdf/f5213.pdf</a> .	Form	Form 8995	Qualified Business Income Deduction Simplified Computation.	<a href="https://www.irs.gov/pub/irs-pdf/f8995.pdf">https://www.irs.gov/pub/irs-pdf/f8995.pdf</a> .
Form	Form 5329 ...	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.	<a href="https://www.irs.gov/pub/irs-pdf/f5329.pdf">https://www.irs.gov/pub/irs-pdf/f5329.pdf</a> .	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i8995.pdf">https://www.irs.gov/pub/irs-pdf/i8995.pdf</a> .
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Form	Form 5405 ...	Repayment of the First-Time Homebuyer Credit.	<a href="https://www.irs.gov/pub/irs-dft/f5405--dft.pdf">https://www.irs.gov/pub/irs-dft/f5405--dft.pdf</a> .	Form	Schedule A (Form 8995-A).	Specified Service Trades or Businesses.	<a href="https://www.irs.gov/pub/irs-dft/f8995aa--dft.pdf">https://www.irs.gov/pub/irs-dft/f8995aa--dft.pdf</a> .
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Form	Form 5471 ...	Information Return of U.S. Persons with Respect to Certain Foreign Corporations.	<a href="https://www.irs.gov/pub/irs-dft/f5471--dft.pdf">https://www.irs.gov/pub/irs-dft/f5471--dft.pdf</a> .	Form	Schedule C (Form 8995-A).	Loss Netting And Carryforward.	<a href="https://www.irs.gov/pub/irs-pdf/f8995ac.pdf">https://www.irs.gov/pub/irs-pdf/f8995ac.pdf</a> .
Form	Schedule J (Form 5471).	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporations.	<a href="https://www.irs.gov/pub/irs-pdf/f5471sj.pdf">https://www.irs.gov/pub/irs-pdf/f5471sj.pdf</a> .	Form	Schedule D (Form 8995-A).	Special Rules for Patrons of Agricultural or Horticultural Cooperatives.	<a href="https://www.irs.gov/pub/irs-pdf/f8995ad.pdf">https://www.irs.gov/pub/irs-pdf/f8995ad.pdf</a> .
Form	Schedule M (Form 5471).	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons.	<a href="https://www.irs.gov/pub/irs-pdf/f5471sm.pdf">https://www.irs.gov/pub/irs-pdf/f5471sm.pdf</a> .	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i8995a.pdf">https://www.irs.gov/pub/irs-pdf/i8995a.pdf</a> .
Form	Schedule O (Form 5471).	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of Its Stock.	<a href="https://www.irs.gov/pub/irs-pdf/f5471so.pdf">https://www.irs.gov/pub/irs-pdf/f5471so.pdf</a> .	Form	Form 9000	Alternative Media Preference.	<a href="https://www.irs.gov/pub/irs-pdf/f9000.pdf">https://www.irs.gov/pub/irs-pdf/f9000.pdf</a> .
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Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i5695.pdf">https://www.irs.gov/pub/irs-pdf/i5695.pdf</a> .	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i9465.pdf">https://www.irs.gov/pub/irs-pdf/i9465.pdf</a> .
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## INDIVIDUAL TAX FORMS—Continued

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Form .....	Schedule A (Form 5713).	International Boycott Factor (Section 999(c)(1)).	<a href="https://www.irs.gov/pub/irs-pdf/f5713sa.pdf">https://www.irs.gov/pub/irs-pdf/f5713sa.pdf</a> .	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/i9465sp.pdf">https://www.irs.gov/pub/irs-pdf/i9465sp.pdf</a> .
Form .....	Schedule B (Form 5713).	Specifically Attributable Taxes and Income (Section 999(c)(2)).	<a href="https://www.irs.gov/pub/irs-pdf/f5713sb.pdf">https://www.irs.gov/pub/irs-pdf/f5713sb.pdf</a> .	Form .....	Form T (Timber)	Forest Activities Schedule.	<a href="https://www.irs.gov/pub/irs-pdf/ft.pdf">https://www.irs.gov/pub/irs-pdf/ft.pdf</a> .
Form .....	Schedule C (Form 5713).	Tax Effect of the International Boycott Provisions.	<a href="https://www.irs.gov/pub/irs-pdf/f5713sc.pdf">https://www.irs.gov/pub/irs-pdf/f5713sc.pdf</a> .	Instructions	.....	.....	<a href="https://www.irs.gov/pub/irs-pdf/it.pdf">https://www.irs.gov/pub/irs-pdf/it.pdf</a> .
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Form and Instructions	Form 6781	Gains and Losses from Section 1256 Contracts and Straddles.	<a href="https://www.irs.gov/pub/irs-dft/i6781--dft.pdf">https://www.irs.gov/pub/irs-dft/i6781--dft.pdf</a>	Instructions			<a href="https://www.irs.gov/pub/irs-pdf/iw7a.pdf">https://www.irs.gov/pub/irs-pdf/iw7a.pdf</a>
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