

minority depository institutions and other issues of concern to minority depository institutions. In addition to attending the meeting, members of the public may submit written statements to the MDIAC by email to: *MDIAC@occ.treas.gov*.

The OCC must receive any written statements no later than 5:00 p.m. EDT on Thursday, September 19, 2024. Members of the public who plan to attend the public meeting should contact the OCC by 5:00 p.m. EDT on Thursday, September 19, 2024—to indicate whether they will attend in person or virtually, and to obtain information about participating in the meeting—via email at *MDIAC@occ.treas.gov* or by telephone at (202) 649-5420. Attendees should provide their full name, email address, and organization, if any. Members of the public who are deaf, hard of hearing, or have a speech disability, should dial 7-1-1 to access telecommunications relay services for this meeting.

Michael J. Hsu,

Acting Comptroller of the Currency.

[FR Doc. 2024-19915 Filed 9-4-24; 8:45 am]

BILLING CODE 4810-33-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 4, 2024 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*. Please include, “OMB Number: 1545-0074—Public Comment Request Notice” in the Subject line.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection can be directed to R. Joseph 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*.

SUPPLEMENTARY INFORMATION:

Tax Compliance Burden

Tax compliance burden is defined as the time and money taxpayers spend to comply with their tax filing responsibilities. Time-related activities include recordkeeping, tax planning, gathering tax materials, learning about the law and 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. Income Tax Return for Individual Taxpayers.

OMB Number: 1545-0074.

Form Numbers: 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 2025, the Internal Revenue Service (IRS) will continue to employ its free direct e-file tax return system (Direct File) as an optional service available to taxpayers with supported tax situations.

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. These estimated figures are expected to be available by the release of the 30-day 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: 172,900,000.

Preliminary Estimated Time per Respondent (Hours): 13 hrs. 6 mins.

Preliminary Estimated Total Annual Time (Hours): 2,266,000,000.

Preliminary Estimated Total Annual Monetized Time (\$): 46,672,000,000.

Preliminary Estimated Total Out-of-Pockets Costs (\$): 45,684,000,000.

Preliminary Estimated Total Monetized Burden (\$): 92,356,000,000.

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

Note: Amounts below are estimates for Fiscal Year (FY) 2025. 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.

ICB ESTIMATES FOR THE 1040/SR/NR/NR-EZ/X SERIES OF RETURNS AND SUPPORTING FORMS AND SCHEDULES

[FY2025]

	FY24	Program change due to adjustment	FY25
Number of Respondents	171,800,000	1,100,000	172,900,000
Burden in Hours	2,249,000,000	17,000,000	2,266,000,000
Monetized Time Burden	\$46,342,000,000	\$330,000,000	\$46,672,000,000

ICB ESTIMATES FOR THE 1040/SR/NR/NR-EZ/X SERIES OF RETURNS AND SUPPORTING FORMS AND SCHEDULES—
Continued
[FY2025]

	FY24	Program change due to adjustment	FY25
Out-of-Pocket Costs	\$45,365,000,000	\$319,000,000	\$45,684,000,000
Total Monetized Burden	\$91,707,000,000	\$649,000,000	\$92,356,000,000

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: August 30, 2024.

Ronald J. Durbala,
IRS 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.	https://www.irs.gov/pub/irs-dft/f1040-dft.pdf	Form	Form 8275-R	Regulation Disclosure Statement.	https://www.irs.gov/pub/irs-pdf/f8275r.pdf
Instructions	Form 1040 (SP)	U.S. Individual Income Tax Return (Spanish version).	https://www.irs.gov/pub/irs-pdf/f1040sp-dft.pdf	Instructions	Form 8283	Noncash Charitable Contributions.	https://www.irs.gov/pub/irs-pdf/f8283.pdf
Instructions			https://www.irs.gov/pub/irs-dft/f1040sp-dft.pdf	Instructions			https://www.irs.gov/pub/irs-pdf/f8283.pdf
Form	Form 1040 Schedule 1.	Form 1040 Schedule 1 Additional Income and Adjustments to Income.	https://www.irs.gov/pub/irs-dft/f1040s1-dft.pdf	Form and Instructions	Form 8332	Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent.	https://www.irs.gov/pub/irs-pdf/f8332.pdf
Form	Form 1040 Schedule 1 (SP).	Additional Income and Adjustments to Income in Spanish.	https://www.irs.gov/pub/irs-dft/f1040s1s-dft.pdf	Form and Instructions	Form 8379	Injured Spouse Allocation.	https://www.irs.gov/pub/irs-pdf/f8379.pdf
Form	Form 1040 Schedule 2.	Additional Taxes	https://www.irs.gov/pub/irs-dft/f1040s2-dft.pdf	Instructions			https://www.irs.gov/pub/irs-pdf/f8379.pdf
Form	Form 1040 Schedule 2 (SP).	Additional Taxes (Spanish version).	https://www.irs.gov/pub/irs-dft/f1040s2s-dft.pdf	Form and Instructions	Form 8396	Mortgage Interest Credit.	https://www.irs.gov/pub/irs-pdf/f8396.pdf
Form	Form 1040 Schedule 3.	Additional Credits and Payments.	https://www.irs.gov/pub/irs-dft/f1040s3-dft.pdf	Form	Form 8404	Interest Charge on DISC-Related Deferred Tax Liability.	https://www.irs.gov/pub/irs-pdf/f8404.pdf
Form	Form 1040 Schedule 3 (SP).	Additional Credits and Payments (Spanish version).	https://www.irs.gov/pub/irs-dft/f1040s3s-dft.pdf	Form and Instructions	Form 8453	U.S. Individual Income Tax Return.	https://www.irs.gov/pub/irs-pdf/f8453.pdf
Form	Form 1040-C	U.S. Departing Alien Income Tax Return.	https://www.irs.gov/pub/irs-pdf/f1040c.pdf	Form and Instructions	Form 8453 (SP)	U.S. Individual Income Tax Return (Spanish version).	https://www.irs.gov/pub/irs-pdf/f8453sp.pdf
Instructions			https://www.irs.gov/pub/irs-pdf/f1040c.pdf	Form	Form 8582	Passive Activity Loss Limitation.	https://www.irs.gov/pub/irs-pdf/f8582.pdf
Form	Form 1040 X	Amended U.S. Individual Income Tax Return.	https://www.irs.gov/pub/irs-pdf/f1040x.pdf	Instructions			https://www.irs.gov/pub/irs-pdf/f8582.pdf
Instructions			https://www.irs.gov/pub/irs-dft/f1040x-dft.pdf	Form	Form 8582-CR	Passive Activity Credit Limitations.	https://www.irs.gov/pub/irs-pdf/f8582cr.pdf
Form	Form 1040 NR	U.S. Nonresident Alien Income Tax Return.	https://www.irs.gov/pub/irs-pdf/f1040nr-dft.pdf	Instructions			https://www.irs.gov/pub/irs-pdf/f8582cr.pdf
Instructions			https://www.irs.gov/pub/irs-dft/f1040nr-dft.pdf	Form	Form 8586	Low-Income Housing Credit.	https://www.irs.gov/pub/irs-pdf/f8586.pdf
Form	Form 1040 NR (SP).	U.S. Nonresident Alien Income Tax Return (Spanish Version).	https://www.irs.gov/pub/irs-pdf/f1040nrs.pdf	Form	Form 8594	Asset Acquisition Statement Under Section 1060.	https://www.irs.gov/pub/irs-pdf/f8594.pdf
Instructions			https://www.irs.gov/pub/irs-dft/f1040nrs-dft.pdf	Instructions			https://www.irs.gov/pub/irs-pdf/f8594.pdf
Form	1040 NR (Schedule NEC).	Tax on Income Not Effectively Connected with a U.S. Trade or Business.	https://www.irs.gov/pub/irs-dft/f1040nr-ndft.pdf	Form	Form 8606	Nondeductible IRAs	https://www.irs.gov/pub/irs-pdf/f8606.pdf
Form	1040 NR (Schedule NEC) (SP).	Tax on Income Not Effectively Connected with a U.S. Trade or Business (Spanish Version).	https://www.irs.gov/pub/irs-pdf/f1040nr-ndft.pdf	Instructions			https://www.irs.gov/pub/irs-pdf/f8606.pdf

INDIVIDUAL TAX FORMS—Continued

Type	Form No.	Form name	URL	Type	Form No.	Form name	URL
Form	1040 NR (Schedule A).	Itemized Deductions	https://www.irs.gov/pub/irs-dft/f1040nra-dft.pdf	Form	Form 8609-A	Annual Statement for Low-Income Housing Credit.	https://www.irs.gov/pub/irs-pdf/f8609a.pdf
Form	1040 NR (Schedule A) (SP).	Itemized Deductions (Spanish Version).	https://www.irs.gov/pub/irs-pdf/f1040nra.pdf	Instructions			https://www.irs.gov/pub/irs-pdf/f8609a.pdf
Form	1040 NR (Schedule O).	Other Information	https://www.irs.gov/pub/irs-dft/f1040nro-dft.pdf	Form and Instructions	Form 8611	Recapture of Low-Income Housing Credit.	https://www.irs.gov/pub/irs-pdf/f8611.pdf
Form	1040 NR (Schedule O) (SP).	Other Information (Spanish Version).	https://www.irs.gov/pub/irs-pdf/f1040ois.pdf	Form	Form 8615	Tax for Certain Children Who Have Unearned Income.	https://www.irs.gov/pub/irs-pdf/f8615.pdf
Form	1040 NR (Schedule P).	Gain or Loss of Foreign Persons from Sale or Exchange of Certain Partnership Interests.	https://www.irs.gov/pub/irs-dft/f1040nrp-dft.pdf	Instructions			https://www.irs.gov/pub/irs-pdf/f8615.pdf
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)).	https://www.irs.gov/pub/irs-pdf/f1040pr.pdf	Form	Form 8621	Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund.	https://www.irs.gov/pub/irs-pdf/f8621.pdf
Instructions		U.S. Tax Return for Seniors.	https://www.irs.gov/pub/irs-pdf/f1040sr.pdf	Instructions			https://www.irs.gov/pub/irs-pdf/f8621.pdf
Form	Form 1040-SR	U.S. Tax Return for Seniors.	https://www.irs.gov/pub/irs-pdf/f1040sr.pdf	Form	Form 8621-A	Return by a Shareholder Making Certain Late Elections to End Treatment as a Passive Foreign Investment Company.	https://www.irs.gov/pub/irs-pdf/f8621a.pdf
Form	Form 1040-SR (SP).	Tax Return for Seniors (Spanish version).	https://www.irs.gov/pub/irs-pdf/f1040srs.pdf	Instructions			https://www.irs.gov/pub/irs-pdf/f8621a.pdf
Form	Form 1040-SS	U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico).	https://www.irs.gov/pub/irs-dft/f1040ss-dft.pdf	Form and Instructions	Form 8689	Allocation of Individual Income Tax to the U.S. Virgin Islands.	https://www.irs.gov/pub/irs-pdf/f8689.pdf
Instructions		U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico) (Spanish Version).	https://www.irs.gov/pub/irs-dft/f1040sss-dft.pdf	Form	Form 8697	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts.	https://www.irs.gov/pub/irs-pdf/f8697.pdf
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).	https://www.irs.gov/pub/irs-dft/f1040sss-dft.pdf	Instructions			https://www.irs.gov/pub/irs-pdf/f8697.pdf
Instructions		Itemized Deductions	https://www.irs.gov/pub/irs-dft/f1040ssa-dft.pdf	Form	Form 8801	Credit for Prior Year Minimum Tax-Individuals, Estates, and Trusts.	https://www.irs.gov/pub/irs-pdf/f8801.pdf
Form	Schedule A (1040).	Itemized Deductions	https://www.irs.gov/pub/irs-dft/f1040ssa-dft.pdf	Instructions			https://www.irs.gov/pub/irs-pdf/f8801.pdf

Instructions ..	.....	.....	https://www.irs.gov/pub/irs-pdf/i1040sca.pdf	Form and Instructions ..	Form 8814	Parents' Election to Report Child's Interest and Dividends.	https://www.irs.gov/pub/irs-pdf/i8814.pdf
Form	Schedule B (Form 1040).	Interest and Ordinary Dividends.	https://www.irs.gov/pub/irs-dft/i1040sb--dft.pdf	Instructions	Form 8815	Exclusion of Interest from Series EE and I U.S. Savings Bonds Issued After 1989.	https://www.irs.gov/pub/irs-pdf/i8815.pdf
Instructions ..	.....	.....	https://www.irs.gov/pub/irs-pdf/i1040scb.pdf	Form and Instructions ..	Form 8818	Optional Form to Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989.	https://www.irs.gov/pub/irs-pdf/i8818.pdf
Form	Schedule C (Form 1040).	Profit or Loss from Business.	https://www.irs.gov/pub/irs-dft/i1040sc--dft.pdf	Form and Instructions ..	Form 8820	Orphan Drug Credit ..	https://www.irs.gov/pub/irs-pdf/i8820.pdf
Instructions ..	.....	.....	https://www.irs.gov/pub/irs-pdf/i1040sc.pdf	Form	Form 8824	Like-Kind Exchanges	https://www.irs.gov/pub/irs-pdf/i8824.pdf
Form	Schedule C (SP) (Form 1040).	Profit or Loss from Business (Spanish Version).	https://www.irs.gov/pub/irs-dft/i1040scs--dft.pdf	Instructions ..	Form 8826	Disabled Access	https://www.irs.gov/pub/irs-pdf/i8826.pdf
Form	Schedule D (Form 1040).	Capital Gains and Losses.	https://www.irs.gov/pub/irs-dft/i1040sd--dft.pdf	Form and Instructions ..	Form 8828	Recapture of Federal Mortgage Subsidy.	https://www.irs.gov/pub/irs-pdf/i8828.pdf
Instructions ..	.....	.....	https://www.irs.gov/pub/irs-pdf/i1040sd.pdf	Form	Form 8829	Expenses for Business Use of Your Home.	https://www.irs.gov/pub/irs-pdf/i8829.pdf
Form	Schedule E (Form 1040).	Supplemental Income and Loss.	https://www.irs.gov/pub/irs-dft/i1040se--dft.pdf	Instructions ..	Form 8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).	https://www.irs.gov/pub/irs-pdf/i8833.pdf
Instructions ..	.....	.....	https://www.irs.gov/pub/irs-pdf/i1040se.pdf	Form	Form 8834	Qualified Electric Vehicle Credit.	https://www.irs.gov/pub/irs-pdf/i8834.pdf
Form	Schedule EIC (Form 1040).	Eamed Income Credit	https://www.irs.gov/pub/irs-dft/i1040sei--dft.pdf	Form and Instructions ..	Form 8835	Renewable Electricity, Refined Coal, and Indian Coal Production Credit.	https://www.irs.gov/pub/irs-pdf/i8835.pdf
Form	Schedule EIC (SP) (F. 1040).	Eamed Income Credit (Spanish version).	https://www.irs.gov/pub/irs-dft/i1040sep--dft.pdf	Form	Form 8838	Consent to Extend the Time to Assess Tax Under Section 367-Againment	https://www.irs.gov/pub/irs-pdf/i8838.pdf
Instructions ..	.....	.....	https://www.irs.gov/pub/irs-dft/i1040sef--dft.pdf	Form and Instructions ..	Form 8838-P	Consent To Extend the Time To Assess the Tax Pursuant to the Gain Deferral Method (Section 721(c)).	https://www.irs.gov/pub/irs-dft/i8838p--dft.pdf
Form	Schedule F (Form 1040).	Profit or Loss from Farming.	https://www.irs.gov/pub/irs-dft/i1040sf--dft.pdf	Form	Form 8839	Qualified Adoption Expenses.	https://www.irs.gov/pub/irs-pdf/i8839.pdf
Instructions ..	.....	.....	https://www.irs.gov/pub/irs-dft/i1040sf--dft.pdf	Form	Form 8840	Closer Connection Exception Statement for Aliens.	https://www.irs.gov/pub/irs-pdf/i8840.pdf
Form	Schedule F (SP) (Form 1040).	Profit or Loss from Farming (Spanish Version).	https://www.irs.gov/pub/irs-dft/i1040sfs--dft.pdf	Form and Instructions ..	Form 8839	Qualified Adoption Expenses.	https://www.irs.gov/pub/irs-pdf/i8839.pdf
Instructions ..	.....	.....	https://www.irs.gov/pub/irs-dft/i1040sh--dft.pdf	Form	Form 8839	Qualified Adoption Expenses.	https://www.irs.gov/pub/irs-pdf/i8839.pdf
Form	Schedule H (Form 1040).	Household Employment Taxes.	https://www.irs.gov/pub/irs-dft/i1040shs--dft.pdf	Form	Form 8840	Closer Connection Exception Statement for Aliens.	https://www.irs.gov/pub/irs-pdf/i8840.pdf
Instructions ..	.....	.....	https://www.irs.gov/pub/irs-dft/i1040shs--dft.pdf	Form and Instructions ..	Form 8840	Closer Connection Exception Statement for Aliens.	https://www.irs.gov/pub/irs-pdf/i8840.pdf
Form	Schedule H (SP) (Form 1040).	Household Employment Taxes (Spanish Version).	https://www.irs.gov/pub/irs-dft/i1040shs--dft.pdf	Form	Form 8840	Closer Connection Exception Statement for Aliens.	https://www.irs.gov/pub/irs-pdf/i8840.pdf
Instructions ..	.....	.....	https://www.irs.gov/pub/irs-dft/i1040shs.pdf	Form and Instructions ..	Form 8840	Closer Connection Exception Statement for Aliens.	https://www.irs.gov/pub/irs-pdf/i8840.pdf

INDIVIDUAL TAX FORMS—Continued

Type	Form No.	Form name	URL	Type	Form No.	Form name	URL
Form	Schedule H (PR) (Form 1040).	Household Employment Taxes (Puerto Rico Version).	https://www.irs.gov/pub/irs-pdf/f1040prh.pdf	Form and Instructions.	Form 8843	Statement for Exempt Individuals and Individuals with a Medical Condition.	https://www.irs.gov/pub/irs-pdf/f8843.pdf
Instructions	Schedule J (Form 1040).	Income Averaging for Farmers and Fishermen.	https://www.irs.gov/pub/irs-pdf/f1040sj.pdf	Form and Instructions.	Form 8844	Empowerment Zone Employment Credit.	https://www.irs.gov/pub/irs-pdf/f8844.pdf
Instructions	Schedule LEP (Form 1040).	Request for Change in Language Preference.	https://www.irs.gov/pub/irs-dft/f1040lep-dft.pdf	Form	Form 8845	Indian Employment Credit.	https://www.irs.gov/pub/irs-pdf/f8845.pdf
Instructions	Schedule LEP (SP) (Form 1040 (SP)).	Request for Change in Language Preference (Spanish Version).	https://www.irs.gov/pub/irs-dft/f1040les-dft.pdf	Form and Instructions.	Form 8846	Credit for Employer and Social Security and Medicare Taxes Paid on Certain Employee Tips.	https://www.irs.gov/pub/irs-pdf/f8846.pdf
Form	Schedule R (Form 1040).	Credit for the Elderly or the Disabled.	https://www.irs.gov/pub/irs-dft/f1040sr-dft.pdf	Form	Form 8853	Archer MSA and Long-Term Care Insurance Contracts.	https://www.irs.gov/pub/irs-pdf/f8853.pdf
Instructions	Schedule SE (Form 1040).	Self-Employment Tax	https://www.irs.gov/pub/irs-dft/f1040sse-dft.pdf	Instructions	Form 8854	Initial and Annual Expatiation Statement.	https://www.irs.gov/pub/irs-pdf/f8854.pdf
Form	Schedule SE (SP) (Form 1040).	Self-Employment Tax (Spanish Version).	https://www.irs.gov/pub/irs-dft/f1040ssp-dft.pdf	Form	Form 8858	Information Return of U.S. Persons with Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs).	https://www.irs.gov/pub/irs-pdf/f8858.pdf
Instructions	Form 1040 V	Payment Voucher	https://www.irs.gov/pub/irs-dft/f1040v-dft.pdf	Form	Schedule M (Form 8858).	Transactions Between Foreign Disregarded Entity (FDE) or Foreign Branch (FB) and the Filer or Other Related Entities.	https://www.irs.gov/pub/irs-pdf/f8858sm.pdf
Form and Instructions.	Form 1040 ES/OCR.	Estimated Tax for Individuals (Optical Recognition with Form 1040V).	Form 1040-ES(OCR) contains four estimated tax payment vouchers. Form 1040-ES (OCR) is included in the 2021 Tax Package 1040ESV mail out.	Form	Form 8859	Carryforward of the District of Columbia First-Time Homebuyer Credit.	https://www.irs.gov/pub/irs-pdf/f8859.pdf
Form and Instructions.	Form 1040 ES (NR).	U.S. Estimated Tax for Nonresident Alien Individuals.	https://www.irs.gov/pub/irs-pdf/f1040esn.pdf	Form	Form 8862	Information to Claim Earned Income Credit After Disallowance.	https://www.irs.gov/pub/irs-pdf/f8862.pdf
Form and Instructions.				Instructions	Form 8862 (SP)	Information to Claim Earned Income Credit After Disallowance (Spanish Version).	https://www.irs.gov/pub/irs-pdf/f8862sp.pdf

Form and Instructions.	Form 1040 ES (PR).	Estimated Federal Tax on Self Employment Income and on Household Employees (Residents of Puerto Rico).	https://www.irs.gov/pub/irs-pdf/f1040es.pdf	Instructions	Form	Instructions	Form 8863	Education Credits (American Opportunity and Lifetime Learning Credits).	https://www.irs.gov/pub/irs-pdf/f8863.pdf
Form	Schedule 8812 (Form 1040).	Credits for Qualifying Children and Other Dependents.	https://www.irs.gov/pub/irs-dft/f1040s8-dft.pdf	Instructions	Form	Instructions	Form 8864	Biodiesel and Renewable Diesel Fuels Credit.	https://www.irs.gov/pub/irs-pdf/f8864.pdf
Instructions				Form	Form	Form	Form 8865	Return of U.S. Persons with Respect to Certain Foreign Partnerships.	https://www.irs.gov/pub/irs-pdf/f8865.pdf
Form	Schedule 8812 (SP) (Form 1040).	Credits for Qualifying Children and Other Dependents (Spanish version).	https://www.irs.gov/pub/irs-dft/f1040s8s-dft.pdf	Form	Form	Form	Schedule K-1 (Form 8865).	Partner's Share of Income, Deductions, Credits, etc.	https://www.irs.gov/pub/irs-pdf/f8865sk1.pdf
Instructions	Form 172	Net Operating Losses (NOLs) for Individuals, Estates, and Trusts.	https://www.irs.gov/pub/irs-pdf/f1040s8s.pdf	Form	Form	Form	Schedule K-2 (Form 8865).	Partners' Distributive Share Items--International.	https://www.irs.gov/pub/irs-pdf/f8865sk2.pdf
Form	Form 461	Limitation on Business Losses.	https://www.irs.gov/pub/irs-pdf/f461.pdf	Form	Form	Form	Schedule K-3 (Form 8865).	Partner's Share of Income, Deductions, Credits, etc. International.	https://www.irs.gov/pub/irs-pdf/f8865sk3.pdf
Instructions				Form	Form	Form	Schedule O (Form 8865).	Transfer of Property to a Foreign Partnership (Under section 6038B).	https://www.irs.gov/pub/irs-pdf/f8865so.pdf
Form and Instructions.	Form 673	Statement for Claiming Exemption from Withholding on Foreign Earned Income Eligible for the Exclusion(s) Provided by Section 911.	https://www.irs.gov/pub/irs-pdf/f673.pdf	Form	Form	Form	Schedule P (Form 8865).	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership.	https://www.irs.gov/pub/irs-pdf/f8865sp.pdf
Form	Form 926	Return by a U.S. Transferor of Property to a Foreign Corporation.	https://www.irs.gov/pub/irs-pdf/f926.pdf	Instructions	Form	Form	Form 8866	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method.	https://www.irs.gov/pub/irs-pdf/f8866.pdf
Instructions				Form	Form	Form	Form 8867	Paid Preparer's Due Diligence Checklist.	https://www.irs.gov/pub/irs-pdf/f8867.pdf
Form	Form 965-A	Individual Report of Net 965 Tax Liability.	https://www.irs.gov/pub/irs-pdf/f965a.pdf	Form	Form	Form	Form 8873	Extraterritorial Income Exclusion.	https://www.irs.gov/pub/irs-pdf/f8873.pdf
Instructions				Form	Form	Form			
Form	Form 965-C	Transfer Agreement Under 965(h)(3).	https://www.irs.gov/pub/irs-pdf/f965c.pdf	Instructions	Form	Form			
Instructions				Instructions	Form	Form			
Form and Instructions.	Form 970	Application to Use LIFO Inventory Method.	https://www.irs.gov/pub/irs-pdf/f970.pdf	Instructions	Form	Form			
Form and Instructions.	Form 972	Consent of Shareholder to Include Specific Amount in Gross Income.	https://www.irs.gov/pub/irs-pdf/f972.pdf	Form	Form	Form			

INDIVIDUAL TAX FORMS—Continued

Type	Form No.	Form name	URL	Type	Form No.	Form name	URL
Form	Form 982	Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)	https://www.irs.gov/pub/irs-pdf/f982.pdf	Instructions			https://www.irs.gov/pub/irs-pdf/f8873.pdf
Instructions			https://www.irs.gov/pub/irs-pdf/f982.pdf	Form and Instructions	Form 8874	New Markets Credit	https://www.irs.gov/pub/irs-pdf/f8874.pdf
Form	Form 1045	Application for Tentative Refund	https://www.irs.gov/pub/irs-pdf/f1045.pdf	Form and Instructions	Form 8878	IRS e-file Signature Authorization for Form 4868 or Form 2350	https://www.irs.gov/pub/irs-pdf/f8878.pdf
Instructions			https://www.irs.gov/pub/irs-pdf/f1045.pdf	Form and Instructions	Form 8878 SP	IRS e-file Signature Authorization for Form 4868 or Form 2350 (Spanish Version)	https://www.irs.gov/pub/irs-pdf/f8878sp.pdf
Form	Form 1098-F	Fines, Penalties and Other Amounts	https://www.irs.gov/pub/irs-pdf/f1098f.pdf	Form and Instructions	Form 8879	IRS e-file Signature Authorization	https://www.irs.gov/pub/irs-pdf/f8879.pdf
Instructions			https://www.irs.gov/pub/irs-pdf/f1098f.pdf	Form and Instructions	Form 8879 SP	IRS e-file Signature Authorization (Spanish Version)	https://www.irs.gov/pub/irs-pdf/f8879sp.pdf
Form	Form 1116	Foreign Tax Credit (Individual, Estate, or Trust)	https://www.irs.gov/pub/irs-pdf/f1116.pdf	Form and Instructions	Form 8880	Credit for Qualified Retirement Savings Contributions	https://www.irs.gov/pub/irs-pdf/f8880.pdf
Instructions			https://www.irs.gov/pub/irs-pdf/f1116.pdf	Form	Form 8881	Credit for Small Employer Pension Plan Startup Costs	https://www.irs.gov/pub/irs-pdf/f8881.pdf
Form and Instructions	Form 1127	Application for Extension of Time for Payment of Tax Due to Undue Hardship	https://www.irs.gov/pub/irs-pdf/f1127.pdf	Instructions			https://www.irs.gov/pub/irs-pdf/f8881.pdf
Form	Form 1128	Application to Adopt, Change or Retain a Tax Year	https://www.irs.gov/pub/irs-pdf/f1128.pdf	Form and Instructions	Form 8882	Credit for Employer-Provided Child Care Facilities and Services	https://www.irs.gov/pub/irs-pdf/f8882.pdf
Instructions			https://www.irs.gov/pub/irs-pdf/f1128.pdf	Form	Form 8886	Reportable Transaction Disclosure Statement	https://www.irs.gov/pub/irs-pdf/f8886.pdf
Form and Instructions	Form 1310	Statement of Person Claiming Refund Due a Deceased Taxpayer	https://www.irs.gov/pub/irs-pdf/f1310.pdf	Instructions			https://www.irs.gov/pub/irs-pdf/f8886.pdf
Form	Form 2106	Employee Business Expenses	https://www.irs.gov/pub/irs-pdf/f2106.pdf	Form and Instructions	Form 8888	Allocation of Refund (Including Savings Bond Purchases)	https://www.irs.gov/pub/irs-pdf/f8888.pdf
Instructions			https://www.irs.gov/pub/irs-pdf/f2106.pdf	Form	Form 8889	Health Savings Account (HSA)	https://www.irs.gov/pub/irs-pdf/f8889.pdf
Form and Instructions	Form 2120	Multiple Support Declaration	https://www.irs.gov/pub/irs-pdf/f2120.pdf	Instructions			https://www.irs.gov/pub/irs-pdf/f8889.pdf
Form	Form 2210	Underpayment of Estimated Tax by Individuals, Estates, and Trusts	https://www.irs.gov/pub/irs-pdf/f2210.pdf	Form and Instructions	Form 8896	Low Sulfur Diesel Fuel Production Credit	https://www.irs.gov/pub/irs-pdf/f8896.pdf
Instructions			https://www.irs.gov/pub/irs-pdf/f2210.pdf	Form	Form 8898	Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Possession	https://www.irs.gov/pub/irs-pdf/f8898.pdf

Form	Form 2210-F	Underpayment of Estimated Tax by Farmers and Fishermen.	https://www.irs.gov/pub/irs-pdf/f2210f.pdf	Instructions	Form 8900	Qualified Railroad Track Maintenance Credit.	https://www.irs.gov/pub/irs-pdf/f8900.pdf
Instructions ..	Form 2350	Application for Extension of Time to File U.S. Income Tax Return.	https://www.irs.gov/pub/irs-pdf/f2350.pdf	Form	Form 8903	Domestic Production Activities Deduction.	https://www.irs.gov/pub/irs-pdf/f8903.pdf
Form and Instructions.	Form 2350 SP	Application for Extension of Time to File U.S. Income Tax Return (Spanish Version).	https://www.irs.gov/pub/irs-pdf/f2350sp.pdf	Form	Form 8906	Distilled Spirits Credit	https://www.irs.gov/pub/irs-pdf/f8906.pdf
Form	Form 2441	Child and Dependent Care Expenses.	https://www.irs.gov/pub/irs-pdf/f2441.pdf	Instructions	Form 8908	Energy Efficient Home Credit.	https://www.irs.gov/pub/irs-pdf/f8908.pdf
Instructions ..	Form 2555	Foreign Earned Income.	https://www.irs.gov/pub/irs-pdf/f2555.pdf	Form and Instructions.	Form 8910	Alternative Motor Vehicle Credit.	https://www.irs.gov/pub/irs-pdf/f8910.pdf
Form	Form 3115	Application for Change in Accounting Method.	https://www.irs.gov/pub/irs-pdf/f3115.pdf	Form	Form 8911	Alternative Fuel Vehicle Refueling Property Credit.	https://www.irs.gov/pub/irs-pdf/f8911.pdf
Form	Form 3468	Investment Credit	https://www.irs.gov/pub/irs-pdf/f3468.pdf	Form	Schedule A (Form 8911).	Alternative Fuel Vehicle Refueling Property.	https://www.irs.gov/pub/irs-dft/f8911sa-dft.pdf
Instructions ..	Form 3520	Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts.	https://www.irs.gov/pub/irs-pdf/f3520.pdf	Form	Form 8912	Credit to Holders of Tax Credit Bonds.	https://www.irs.gov/pub/irs-pdf/f8912.pdf
Form	Form 3520-A	Annual Information Return of Foreign Trust With a U.S. Owner.	https://www.irs.gov/pub/irs-dft/f3520a-dft.pdf	Instructions	Form 8915-C	Qualified 2018 Disaster Retirement Plan Distributions and Repayments.	https://www.irs.gov/pub/irs-pdf/f8915c.pdf
Instructions ..	Form 3800	General Business Credit.	https://www.irs.gov/pub/irs-pdf/f3800.pdf	Form	Form 8915-D	Qualified 2019 Disaster Retirement Plan Distributions and Repayments.	https://www.irs.gov/pub/irs-pdf/f8915d.pdf
Form	Form 3903	Moving Expenses	https://www.irs.gov/pub/irs-pdf/f3903.pdf	Form	Form 8915-F	Qualified Disaster Retirement Plan Distributions and Repayments.	https://www.irs.gov/pub/irs-pdf/f8915f.pdf
Form	Form 4070	Employee's Report of Tips to Employer.	.....	Instructions	Form 8919	Uncollected Social Security and Medicare Tax on Wages.	https://www.irs.gov/pub/irs-pdf/f8919.pdf
Form	Form 4070A	Employee's Daily Record of Tips.	.....	Form and Instructions.	Form 8925	Report of Employer-Owned Life Insurance Contracts.	https://www.irs.gov/pub/irs-pdf/f8925.pdf
Form	Form 4136	Credit for Federal Tax Paid on Fuels.	https://www.irs.gov/pub/irs-pdf/f4136.pdf	Form			

INDIVIDUAL TAX FORMS—Continued

Type	Form No.	Form name	URL	Type	Form No.	Form name	URL
Instructions ..	.....	.....	https://www.irs.gov/pub/irs-pdf/f4136.pdf	Form and Instructions.	Form 8932	Credit for Employer Differential Wage Payments.	https://www.irs.gov/pub/irs-pdf/f8932.pdf
Form and Instructions.	Form 4137	Social Security and Medicare Tax on Unreported Tip Income.	https://www.irs.gov/pub/irs-pdf/f4137.pdf	Form	Form 8933	Carbon Oxide Sequestration Credit.	https://www.irs.gov/pub/irs-pdf/f8933.pdf
Form	Form 4255	Recapture of Investment Credit.	https://www.irs.gov/pub/irs-pdf/f4255.pdf	Instructions	.....	.....	https://www.irs.gov/pub/irs-pdf/f8933sc.pdf
Instructions ..	.....	.....	https://www.irs.gov/pub/irs-pdf/f4255.pdf	Form	Schedule A (Form 8933).	Disposal or Enhanced Oil Recovery Owner Certification.	https://www.irs.gov/pub/irs-dft/f8933sa-dft.pdf
Form and Instructions.	Form 4361	Application for Exemption from Self-Employment Tax for Use by Ministers, Members of Religious Orders, and Christian Science Practitioners.	https://www.irs.gov/pub/irs-pdf/f4361.pdf	Form	Schedule B (Form 8933).	Disposal Operator Certification.	https://www.irs.gov/pub/irs-dft/f8933sb-dft.pdf
Form	Form 4562	Depreciation and Amortization (Including Information on Listed Property).	https://www.irs.gov/pub/irs-pdf/f4562.pdf	Form	Schedule C (Form 8933).	Enhanced Oil Recovery Operator Certification.	https://www.irs.gov/pub/irs-dft/f8933sc-dft.pdf
Instructions ..	.....	.....	https://www.irs.gov/pub/irs-pdf/f4562.pdf	Form	Schedule D (Form 8933).	Recapture Certification.	https://www.irs.gov/pub/irs-dft/f8933sd-dft.pdf
Form and Instructions.	Form 4563	Exclusion of Income for Bona Fide Residents of American Samoa.	https://www.irs.gov/pub/irs-pdf/f4563.pdf	Form	Schedule E (Form 8933).	Election Certification ..	https://www.irs.gov/pub/irs-dft/f8933se-dft.pdf
Form	Form 4684	Casualties and Thefts	https://www.irs.gov/pub/irs-pdf/f4684.pdf	Form and Instructions.	Form 8936	Clean Vehicle Credits	https://www.irs.gov/pub/irs-pdf/f8936.pdf
Instructions ..	.....	.....	https://www.irs.gov/pub/irs-pdf/f4684.pdf	Form	Schedule A (Form 8936).	Clean Vehicle Credit Amount.	https://www.irs.gov/pub/irs-pdf/f8936sa.pdf
Form	Form 4797	Sale of Business Property.	https://www.irs.gov/pub/irs-pdf/f4797.pdf	Form	Form 8941	Credit for Small Employer Health Insurance Premiums.	https://www.irs.gov/pub/irs-pdf/f8941.pdf
Instructions ..	.....	.....	https://www.irs.gov/pub/irs-pdf/f4797.pdf	Instructions	.....	.....	https://www.irs.gov/pub/irs-pdf/f8941.pdf
Form and Instructions.	Form 4835	Farm Rental Income and Expenses.	https://www.irs.gov/pub/irs-pdf/f4835.pdf	Form	Form 8949	Sales and other Dispositions of Capital Assets.	https://www.irs.gov/pub/irs-pdf/f8949.pdf
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.	https://www.irs.gov/pub/irs-pdf/f4852.pdf	Form	.....	.....	https://www.irs.gov/pub/irs-pdf/f8949.pdf
Form and Instructions.	Form 4852 (SF)	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).	https://www.irs.gov/pub/irs-pdf/f4852sp.pdf	Instructions	.....	.....	https://www.irs.gov/pub/irs-pdf/f8949.pdf

Form and Instructions.	Form 4868	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return.	https://www.irs.gov/pub/irs-pdf/f4868.pdf	Form	Form 8958	Allocation of Tax Amounts Between Certain Individuals in Community Property States.	https://www.irs.gov/pub/irs-pdf/f8958.pdf
Form and Instructions.	Form 4868 SP	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return (Spanish Version).	https://www.irs.gov/pub/irs-pdf/f4868sp.pdf	Form	Form 8962	Premium Tax Credit (PTC).	https://www.irs.gov/pub/irs-pdf/f8962.pdf
Form and Instructions.	Form 4952	Investment Interest Expense Deduction.	https://www.irs.gov/pub/irs-pdf/f4952.pdf	Instructions			https://www.irs.gov/pub/irs-pdf/f8993.pdf
Form and Instructions.	Form 4970	Tax on Accumulation Distribution of Trusts.	https://www.irs.gov/pub/irs-pdf/f4970.pdf	Form	Form 8993	Section 250 Deduction for Foreign Derived Intangible Income (FDII) and Global Intangible Low-Taxed Income (GILTI).	https://www.irs.gov/pub/irs-pdf/f8993.pdf
Form and Instructions.	Form 4972	Tax on Lump-Sum Distributions.	https://www.irs.gov/pub/irs-pdf/f4972.pdf	Instructions			https://www.irs.gov/pub/irs-pdf/f8993.pdf
Form and Instructions.	Form 5074	Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands (CNMI).	https://www.irs.gov/pub/irs-pdf/f5074.pdf	Form	Form 8994	Employer Credit for Paid Family and Medical Leave.	https://www.irs.gov/pub/irs-pdf/f8994.pdf
Form and Instructions.	Form 5213	Election to Postpone Determination as to Whether the Presumption Applies that an Activity is Engaged in for Profit.	https://www.irs.gov/pub/irs-pdf/f5213.pdf	Instructions			https://www.irs.gov/pub/irs-pdf/f8994.pdf
Form	Form 5329	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.	https://www.irs.gov/pub/irs-pdf/f5329.pdf	Form	Form 8995	Qualified Business Income Deduction Simplified Computation.	https://www.irs.gov/pub/irs-pdf/f8995.pdf
Instructions	Form 5405	Repayment of the First-Time Homebuyer Credit.	https://www.irs.gov/pub/irs-pdf/f5405.pdf	Form	Form 8995-A	Qualified Business Income Deduction.	https://www.irs.gov/pub/irs-pdf/f8995a.pdf
Instructions			https://www.irs.gov/pub/irs-pdf/f5405.pdf	Form	Schedule A (Form 8995-A)	Specified Service Trades or Businesses.	https://www.irs.gov/pub/irs-pdf/f8995aa.pdf
Form	Form 5471	Information Return of U.S. Persons with Respect to Certain Foreign Corporations.	https://www.irs.gov/pub/irs-pdf/f5471.pdf	Form	Schedule B (Form 8995-A)	Aggregation of Business Operations.	https://www.irs.gov/pub/irs-pdf/f8995ab.pdf
Form	Schedule J (Form 5471)	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporations.	https://www.irs.gov/pub/irs-pdf/f5471sj.pdf	Form	Schedule C (Form 8995-A)	Loss Netting And Carryforward.	https://www.irs.gov/pub/irs-pdf/f8995ac.pdf
Form	Schedule M (Form 5471)	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons.	https://www.irs.gov/pub/irs-pdf/f5471sm.pdf	Form	Schedule D (Form 8995-A)	Special Rules for Partners of Agricultural or Horticultural Cooperatives.	https://www.irs.gov/pub/irs-pdf/f8995ad.pdf

INDIVIDUAL TAX FORMS—Continued

Type	Form No.	Form name	URL	Type	Form No.	Form name	URL
Form	Schedule O (Form 5471).	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock.	https://www.irs.gov/pub/irs-pdf/i5471so.pdf	Instructions			https://www.irs.gov/pub/irs-pdf/i8995a.pdf
Instructions				Form	Form 9000	Alternative Media Preference.	https://www.irs.gov/pub/irs-pdf/i9000.pdf
Form	Form 5695	Residential Energy Credits.	https://www.irs.gov/pub/irs-pdf/i5695.pdf	Form	Form 9000 (SP)	Alternative Media Preference (Spanish Version).	https://www.irs.gov/pub/irs-pdf/i9000sp.pdf
Instructions				Form and Instructions	Form 9465	Installment Agreement Request.	https://www.irs.gov/pub/irs-pdf/i9465.pdf
Form	Form 5713	International Boycott Report.	https://www.irs.gov/pub/irs-pdf/i5713.pdf	Instructions			https://www.irs.gov/pub/irs-pdf/i9465sp.pdf
Form	Schedule A (Form 5713).	International Boycott Factor (Section 999(c)(1)).	https://www.irs.gov/pub/irs-pdf/i5713sa.pdf	Form and Instructions	Form 9465 SP	Installment Agreement Request (Spanish Version).	https://www.irs.gov/pub/irs-pdf/i9465sp.pdf
Form	Schedule B (Form 5713).	Specifically Attributable Taxes and Income (Section 999(c)(2)).	https://www.irs.gov/pub/irs-pdf/i5713sb.pdf	Instructions			https://www.irs.gov/pub/irs-pdf/i9465sp.pdf
Form	Schedule C (Form 5713).	Tax Effect of the International Boycott Provisions.	https://www.irs.gov/pub/irs-pdf/i5713sc.pdf	Form	Form T (Timber)	Forest Activities Schedule.	https://www.irs.gov/pub/irs-pdf/ft.pdf
Instructions				Instructions			https://www.irs.gov/pub/irs-pdf/i9465sp.pdf
Form	Form 5884	Work Opportunity Credit.	https://www.irs.gov/pub/irs-pdf/i5884.pdf	Form and Instructions	Form W-4	Employee's Withholding Certificate.	https://www.irs.gov/pub/irs-pdf/iw4.pdf
Instructions				Form and Instructions	Form W-4 (SP)	Employee's Withholding Certificate (Spanish Version).	https://www.irs.gov/pub/irs-pdf/iw4sp.pdf
Form	Form 5884-A	Employee Retention Credit.	https://www.irs.gov/pub/irs-pdf/i5884a.pdf	Form and Instructions	Form W-4 (KO)	Employee's Withholding Certificate (Korean Version).	https://www.irs.gov/pub/irs-pdf/iw4ko.pdf
Instructions				Form and Instructions	Form W-4 (RU)	Employee's Withholding Certificate (Russian Version).	https://www.irs.gov/pub/irs-pdf/iw4ru.pdf
Form	Form 6198	At-Risk Limitations	https://www.irs.gov/pub/irs-pdf/i6198.pdf	Form and Instructions	Form W-4 (VIE)	Employee's Withholding Certificate (Vietnamese Version).	https://www.irs.gov/pub/irs-pdf/iw4vie.pdf
Instructions				Form and Instructions	Form W-4 (ZH-S)	Employee's Withholding Certificate (Chinese-Simple Version).	https://www.irs.gov/pub/irs-pdf/iw4zhhs.pdf
Form	Form 6251	Alternative Minimum Tax-Individuals.	https://www.irs.gov/pub/irs-pdf/i6251.pdf	Form and Instructions	Form W-4 (ZHT)	Employee's Withholding Certificate (Chinese-Traditional Version).	https://www.irs.gov/pub/irs-pdf/iw4zht.pdf
Instructions				Form and Instructions	Form W-4 P	Withholding Certificate for Pension or Annuity Payments.	https://www.irs.gov/pub/irs-pdf/iw4p.pdf
Form and Instructions	Form 6252	Installment Sale Income.	https://www.irs.gov/pub/irs-pdf/i6252.pdf	Form and Instructions	Form W-4 S	Request for Federal Income Tax Withholding from Sick Pay.	https://www.irs.gov/pub/irs-pdf/iw4s.pdf
Form	Form 6478	Biofuel Producer Credit.	https://www.irs.gov/pub/irs-pdf/i6478.pdf	Form and Instructions	Form W-4 V	Voluntary Withholding Request.	https://www.irs.gov/pub/irs-pdf/iw4v.pdf

Instructions ..	.....	https://www.irs.gov/pub/irs-pdf/i6478.pdf	Form and Instructions.	Form W-4 R	Withholding Certificate for Retirement Payments Other Than Pensions or Annuities.	https://www.irs.gov/pub/irs-pdf/iw4r.pdf
Form	Form 6765	Credit for Increasing Research Activities.	Form and Instructions.	Form W-7	Application for IRS Individual Taxpayer Identification Number.	https://www.irs.gov/pub/irs-pdf/iw7.pdf
Instructions ..	Form 6781	Gains and Losses from Section 1256 Contracts and Straddles.	Instructions ..	Form W-7 A	Application for Taxpayer Identification Number for Pending U.S. Adoptions.	https://www.irs.gov/pub/irs-pdf/iw7a.pdf
Form	Form 7203	S Corporation Shareholder Stock and Debt Basis Limitations.	Instructions ..	Form W-7 (SP) ..	Application for IRS Individual Taxpayer Identification Number (Spanish Version).	https://www.irs.gov/pub/irs-pdf/iw7sp.pdf
Instructions ..	Form 7204	Consent to Extend the Time to Assess Tax Related to Controlled Foreign Income Taxes-Provisional Foreign Tax Credit Agreement.	Form and Instructions.	Form W-7 (COA)	Certificate of Accuracy for IRS Individual Taxpayer Identification Number.	https://www.irs.gov/pub/irs-pdf/iw7coa.pdf
Form	Form 7205	Energy Efficient Commercial Buildings Deduction.	Form	15620	Section 83(b) Election	Still under development at the time of release of this notice.
Instructions ..	Form 7206	Self-Employed Health Insurance Deduction.	Other: Notice 2006-52.	Form W-7 (COA)	Certificate of Accuracy for IRS Individual Taxpayer Identification Number.	https://www.irs.gov/pub/irs-irbs/irb06-26.pdf
Form	Form 7207	Advanced Manufacturing Production Credit.	Other: Notice 2008-40.	Form W-7 (COA)	Certificate of Accuracy for IRS Individual Taxpayer Identification Number.	https://www.irs.gov/pub/irs-irbs/irb08-14.pdf
Instructions ..	Form 7210	Clean Hydrogen Production Credit.	Other: Notice 2024-60.	Form W-7 (COA)	Certificate of Accuracy for IRS Individual Taxpayer Identification Number.	https://www.irs.gov/pub/irs-drop/i-24-60.pdf
Form	Form 7211	Clean Electricity Production Credit.	Other: Publication 972 Tables.	Form W-7 (COA)	Certificate of Accuracy for IRS Individual Taxpayer Identification Number.	https://www.irs.gov/pub/irs-pdf/p972.pdf
Instructions ..	Form 7213	Nuclear Power Production Credit.	Other: Rev. Proc. 2004-12.	Form W-7 (COA)	Certificate of Accuracy for IRS Individual Taxpayer Identification Number.	https://www.irs.gov/pub/irs-irbs/irb04-09.pdf
Form	Form 7213	Nuclear Power Production Credit.	Rev. Proc. 2019-38.	Form W-7 (COA)	Certificate of Accuracy for IRS Individual Taxpayer Identification Number.	https://www.irs.gov/pub/irs-drop/rp-19-38.pdf
Instructions ..	Form 7213	Nuclear Power Production Credit.	Rev. Proc. 2024-09.	Form W-7 (COA)	Certificate of Accuracy for IRS Individual Taxpayer Identification Number.	https://www.irs.gov/pub/irs-drop/rp-24-09.pdf
Form	Form 7213	Nuclear Power Production Credit.	Rev. Proc. 2024-23.	Form W-7 (COA)	Certificate of Accuracy for IRS Individual Taxpayer Identification Number.	https://www.irs.gov/pub/irs-drop/rp-24-23.pdf
Instructions ..	Form 7213	Nuclear Power Production Credit.	Other: TD 8400	Form W-7 (COA)	Certificate of Accuracy for IRS Individual Taxpayer Identification Number.	Copy available upon request.
Form	Form 7213	Nuclear Power Production Credit.	Other: TD 9764	Form W-7 (COA)	Certificate of Accuracy for IRS Individual Taxpayer Identification Number.	https://www.govinfo.gov/content/pkg/CRECB-2016-pt4/pdf/CRECB-2016-pt4-Pg5756-6.pdf
Instructions ..	Form 7213	Nuclear Power Production Credit.	Other: TD 9408	Form W-7 (COA)	Certificate of Accuracy for IRS Individual Taxpayer Identification Number.	https://www.irs.gov/pub/irs-irbs/irb08-33.pdf

INDIVIDUAL TAX FORMS—Continued

Type	Form No.	Form name	URL	Type	Form No.	Form name	URL
Form	Form 7217	Partner's Report of Property Distributed by a Partnership.	https://www.irs.gov/pub/irs-dft/7217--dft.pdf	Other: TD 9902			https://www.govinfo.gov/content/pkg/FR-2020-07-23/pdf/2020-15351.pdf?utm_medium=email&utm_campaign=subscription+mailing+list&A1utm_source=federalregister.gov
Instructions			Still under development at the time of release of this notice.	Other: TD 9920			https://www.govinfo.gov/content/pkg/FR-2020-10-01/pdf/2020-21777.pdf
Form	Form 7218	Clean Fuel Production Credit.	https://www.irs.gov/pub/irs-dft/7218--dft.pdf	Other: TD 9924			https://www.govinfo.gov/content/pkg/FR-2020-10-06/pdf/2020-22071.pdf
Instructions			Still under development at the time of release of this notice.	Other: TD 9959			https://www.govinfo.gov/content/pkg/FR-2022-01-04/pdf/2021-27887.pdf
Form	Form 8082	Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR).	https://www.irs.gov/pub/irs-pdf/8082.pdf	Other: TD 9993			https://www.govinfo.gov/content/pkg/FR-2024-08-22/html/2024-18576.htm
Instructions				Other: TD 9998			https://www.govinfo.gov/content/pkg/FR-2024-06-25/pdf/2024-13331.pdf
Form	Form 8275	Disclosure Statement	https://www.irs.gov/pub/irs-pdf/8275.pdf	Other: TD 9999			https://www.govinfo.gov/content/pkg/FR-2024-06-28/pdf/2024-13844.pdf
Instructions			https://www.irs.gov/pub/irs-pdf/8275.pdf				

[FR Doc. 2024–19918 Filed 9–4–24; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY**Agency Information Collection Activities; Submission for OMB Review; Comment Request; New Markets Tax Credit Program Application****AGENCY:** Departmental Offices, Department of the Treasury.**ACTION:** Notice of information collection; request for comment.**SUMMARY:** The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on this request.**DATES:** Comments should be received on or before October 7, 2024 to be assured of consideration.**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting “Currently under 30-day Review—Open for Public Comments” or by using the search function.**FOR FURTHER INFORMATION CONTACT:**Copies of the submissions may be obtained from Spencer W. Clark by emailing PRA@treasury.gov, calling (202) 927–5331, or viewing the entire information collection request at www.reginfo.gov.**SUPPLEMENTARY INFORMATION:****Community Development Financial Institutions Fund (CDFI Fund)***Title:* New Markets Tax Credit Program Application.*OMB Control Number:* 1559–0016.*Type of Review:* Reinstatement of a previously approved collection.*Description:* The New Markets Tax Credit (NMTC) Program provides an incentive to investors in the form of a tax credit, which is expected to stimulate investment in private capital that, and in turn, will facilitate economic and community development in low-income communities. To qualify for an allocation of tax credits under the NMTC Program an entity must be certified as a qualified community development entity and submit an allocation application to the CDFI Fund.Upon receipt of such applications, the CDFI Fund will conduct a competitive review process to evaluate applications for the receipt of NMTC allocations. The NMTC Program Application has been updated for CY 2024–2026 based upon the CDFI Fund’s review and adjudication of public comments received in response to a **Federal Register** notice issued on February 23, 2024 (89 FR 13801).*Form:* New Markets Tax Credit Allocation Application.*Affected Public:* Businesses or other for-profits; State, Tribal or Local Governments.*Estimated Number of Respondents:* 197.*Frequency of Response:* Annually.*Estimated Total Number of Annual Responses:* 197.*Estimated Time per Response:* 305 hours.*Estimated Total Annual Burden Hours:* 60,121.*Authority:* 44 U.S.C. 3501 et seq.**Spencer W. Clark,***Treasury PRA Clearance Officer.*

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DEPARTMENT OF VETERANS AFFAIRS**[OMB Control No. 2900–0891]****Agency Information Collection Activity: COVID–19 Refund Modification****AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs.**ACTION:** Notice.**SUMMARY:** Veterans Benefits Administration (VBA), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed extension of a currently approved collection, and allow 60 days for public comment in response to the notice.**DATES:** Comments must be received on or before November 4, 2024.**ADDRESSES:** Comments must be submitted through www.regulations.gov.**FOR FURTHER INFORMATION CONTACT:***Program-Specific information:* Nancy J. Kessinger, 202–632–8924, Nancy.Kessinger@va.gov.*VA PRA information:* Maribel Aponte, 202–461–8900, vacopaperworkreduact@va.gov.**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995, Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to Section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VBA invites comments on: (1) whether the proposed collection of information is necessary for the proper performance of VBA’s functions, including whether the information will have practical utility; (2) the accuracy of VBA’s estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

Title: COVID–19 Refund Modification.*OMB Control Number:* 2900–0891.*Type of Review:* Extension of a currently approved collection.*Abstract:* VA is keeping this information collection open for resubmissions regarding the loan modification options available to servicers that do not require VA’s prior approval to include the COVID–19 Refund Modification, to assist certain COVID–19 impacted veterans as they exit a COVID–19 forbearance. Under 38 U.S.C. 3720(a)(2), Congress has provided the Secretary with discretion “[n]otwithstanding the provisions of any other law” to set the terms and conditions to which the Secretary will consent to loan modifications. Additionally, while VA has outlined in regulation at 38 CFR 36.4315(a) the terms of loan modifications that do not require prior VA approval, VA may waive a regulatory requirement if VA finds the interest of the Government are not adversely affected and such waiver would relieve undue prejudice to a debtor, holder, or other person without impairing the vest rights of any person affected. 38 CFR 36.4338(a).*Affected Public:* Individuals or Households.*Estimated Annual Burden:* 1,588.*Estimated Average Burden per Respondent:* 90 minutes.*Frequency of Response:* One time.*Estimated Number of Respondents:* 1,059.