

DEPARTMENT OF THE TREASURY**Submission to OMB for Approval and Request for Comment for Form 1040 and Schedules A, B, C, C-EZ, D, D-1, E, EIC, F, H, J, R, and SE, Form 1040A and Schedules 1, 2, and 3, and Form 1040EZ, and All Attachments to These Forms**

SUMMARY: The Department of Treasury has submitted the public information collections described in this notice to the Office of Management and Budget (OMB) for review and approval under the Paperwork Reduction Act of 1995, Public Law 104-13.

DATES: Written comments should be received on or before January 19, 2007 to be assured of consideration.

ADDRESSES: Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed below. Comments regarding this information collection should be addressed to the OMB reviewer listed below and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

OMB Number: 1545-0074.

Form Number: IRS Form 1040.

Type of Review: Extension.

Title: Form 1040, U.S. Individual Income Tax Return.

Description: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and continuing information collections, as required by the Paperwork Reduction Act of 1995 (PRA), Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). *This notice requests comments on all forms used by individual taxpayers:* Form 1040, U.S. Individual Income Tax Return, and Schedules A, B, C, C-EZ, D, D-1, E, EIC, F, H, J, R, and SE; Form 1040A and Schedules 1, 2, and 3; Form 1040EZ; and all attachments to these forms (see the Appendix to this notice). With this notice, the IRS is again announcing significant changes to (1) the manner in which tax forms used by individual taxpayers will be approved under the PRA and (2) its method of estimating the paperwork burden imposed on individual taxpayers.

SUPPLEMENTARY INFORMATION:**Change in PRA Approval of Forms Used by Individual Taxpayers**

Under the PRA, OMB assigns a control number to each "collection of information" that it reviews and approves for use by an agency. A single information collection may consist of

one or more forms, recordkeeping requirements, and/or third-party disclosure requirements. Under the PRA and OMB regulations, agencies have the discretion to seek separate OMB approvals for individual forms, recordkeeping requirements, and third-party reporting requirements or to combine any number of forms, recordkeeping requirements, and/or third-party disclosure requirements (usually related in subject matter) under one OMB Control Number. Agency decisions on whether to group individual requirements under a single OMB Control Number or to disaggregate them and request separate OMB Control Numbers are based largely on considerations of administrative practicality.

The PRA also requires agencies to estimate the burden for each collection of information. Accordingly, each OMB Control Number has an associated burden estimate. The burden estimates for each control number are displayed in (1) the PRA notices that accompany collections of information, (2) **Federal Register** notices such as this one, and (3) in OMB's database of approved information collections. If more than one form, recordkeeping requirement, and/or third-party disclosure requirement is approved under a single control number, then the burden estimate for that control number reflects the burden associated with all of the approved forms, recordkeeping requirements, and/or third-party disclosure requirements.

As described below under the heading "New Burden Model," the IRS' new Individual Taxpayer Burden Model (ITBM) estimates of taxpayer burden are based on taxpayer characteristics and activities, taking into account, among other things, the forms and schedules generally used by those groups of individual taxpayers and the recordkeeping and other activities needed to complete those forms. The ITBM represents the first phase of a long-term effort to improve the ability of IRS to measure the burden imposed on various groups of taxpayers by the Federal tax system. While the new methodology provides a more accurate and comprehensive description of individual taxpayer burden, it does not estimate burden on a form-by-form basis, as has been done under the previous methodology. When the prior model was developed in the mid-1980s, almost all tax returns were prepared manually, either by the taxpayer or a paid provider. In this context, it was determined that estimating burden on a form-by-form basis was an appropriate methodology. Today, about 85 percent

of all individual tax returns are prepared utilizing computer software (either by the taxpayer or a paid provider), and about 15 percent are prepared manually. In this environment, in which many taxpayers' activities are no longer as directly associated with particular forms, estimating burden on a form-by-form basis is not an appropriate measurement of taxpayer burden. The new model, which takes into account broader and more comprehensive taxpayer characteristics and activities, provides a much more accurate and useful estimate of taxpayer burden.

Currently, there are 195 forms used by individual taxpayers. These include Forms 1040, 1040A, 1040EZ, and their schedules and all the forms individual taxpayers attach to their tax returns (see the Appendix to this notice). For most of these forms, IRS has in the past obtained separate OMB approvals under unique OMB Control Numbers and separate burden estimates. Since the ITBM does not estimate burden on a form-by-form basis, IRS is no longer able to provide burden estimates for each tax form used by individuals. The ITBM estimates the aggregate burden imposed on individual taxpayers, based upon their tax-related characteristics and activities. IRS therefore will seek OMB approval of all 195 individual tax forms as a single "collection of information." The aggregate burden of these tax forms will be accounted for under OMB Control Number 1545-0074, which is currently assigned to Form 1040 and its schedules. OMB Control Number 1545-0074 will be displayed on all individual tax forms and other information collections.

As a result of this change, burden estimates for individual taxpayers will now be displayed differently in PRA Notices on tax forms and other information collections, and in **Federal Register** notices. This new way of displaying burden is presented below under the heading "PRA Submission to OMB." Since a number of forms used by individual taxpayers are also used by corporations, partnerships, and other kinds of taxpayers, there will be a transition period during which IRS will report different burden estimates for individual taxpayers and for other taxpayers using the same forms. For those forms used by both individual and other taxpayers, IRS will display two OMB Control Numbers (1545-0074 and the OMB Control Numbers currently assigned to these forms) and provide two burden estimates. The burden estimates for individual taxpayers will be reported and accounted for as described in this notice. The burden estimates for other users of these forms

will be determined under existing methodology based on form length and complexity.¹

New Burden Model

Data from the new ITBM revises the estimates of the levels of burden experienced by individual taxpayers when complying with the Federal tax laws. It replaces the earlier burden measurement developed in the mid-1980s. Since that time, improved technology and modeling sophistication have enabled the IRS to improve the burden estimates. The new model provides taxpayers and the IRS with a more comprehensive understanding of the current levels of taxpayer burden. It reflects major changes over the past two decades in the way taxpayers prepare and file their returns. The new ITBM also represents a substantial step forward in the IRS' ability to assess likely impacts of administrative and legislative changes on individual taxpayers.

The ITBM's approach to measuring burden focuses on the characteristics and activities of individual taxpayers rather than the forms they use. Key determinants of taxpayer burden in the model are the way the taxpayer prepares the return (e.g. with software or paid preparer) and the taxpayer's activities, such as recordkeeping and tax planning. In contrast, the previous estimates primarily focused on the length and complexity of each tax form. The changes between the old and new burden estimates are due to the improved ability of the new methodology to measure burden and the expanded scope of what is measured. These changes create a one-time shift in the estimate of burden levels that reflects the better measurement of the new model. The differences in estimates between the models do not reflect any change in the actual burden experienced by taxpayers. Comparisons should not be made between these and the earlier

published estimates, because the models measure burden in different ways.

Methodology

Burden is defined as the time and out-of-pocket costs incurred by taxpayers to comply with the Federal tax system. For the first time, the time expended and the out-of-pocket costs are estimated separately. The new methodology distinguishes among preparation methods, taxpayer activities, types of individual taxpayer, filing methods, and income levels. Indicators of complexity in tax laws as reflected in tax forms and instructions are incorporated in the model. The new model follows IRS' classification of taxpayer types: individual taxpayers are taxpayers who file any type of Form 1040. "Self-Employed" taxpayers are individual taxpayers who file a Form 1040 and a Schedule C, C-EZ, E, or F, or Form 2106. All other individual taxpayers using a Form 1040 are "Wage and Investment" taxpayers.

The taxpayer's choice of preparation method is identified as a major factor influencing burden levels. *The preparation methods are:*

- Self-prepared without software
- Self-prepared with software
- Used a paid tax preparer

The separate types of taxpayer activities measured in the model are:

- Recordkeeping
- Form completion
- Form submission (electronic and paper)
- Tax planning
- Use of services (IRS and paid professional)
- Gathering tax materials

Taxpayer Burden Estimates

Tables 1, 2, and 3 show the burden model estimates. In tax year 2003 the burden of all individual taxpayers filing Forms 1040, 1040A or 1040EZ averaged about 23 hours per return filed, or a total of more than 3 billion hours. Similarly, the average out-of-pocket taxpayer costs were estimated to be

\$179 per return filed or a total of \$23.4 billion. Including associated forms and schedules, taxpayers filing Form 1040 had an average burden of about 30 hours, taxpayers filing Form 1040A averaged about 9 hours, and those filing 1040 EZ averaged about 7 hours.

The data shown are the best estimates from tax returns filed for 2003 currently available as of June 27, 2005. The estimates are subject to change as new forms and data become available. Estimates for combinations of major forms and schedules commonly used will be available and the most up-to-date estimates and supplementary information can be found on the IRS Web site: <http://www.irs.gov>.

PRA Submission to OMB

Title: U.S. Individual Income Tax Return.

OMB Number: 1545-0074.

Form Numbers: Form 1040 and Schedules A, B, C, C-EZ, D, D-1, E, EIC, F, H, J, R, and SE; Form 1040A and Schedules 1, 2 and 3; Form 1040EZ; and all attachments to these forms (see the Appendix to this notice).

Abstract: These forms are used by individuals to report their income tax liability. The data is used to verify that the items reported on the forms are correct, and also for general statistics use.

Current Actions: Changes are being made to the forms and the method of burden computation.

Type of Review: Extension of currently approved collections.

Affected Public: Individuals or households.

Estimated Number of Respondents: 130,200,000.

Total Estimated Time: 3.0 billion hours.

Estimated Time Per Respondent: 23.3 hours.

Total Estimated Out-of-Pocket Costs: \$23.4 billion.

Estimated Out-of-Pocket Cost Per Respondent: \$179.

TABLE 1.—TAXPAYER BURDEN FOR INDIVIDUAL TAXPAYERS WHO FILED FORM 1040, BY PREPARATION METHOD

| Major form filed or type of taxpayer | Number of returns (millions) | Average burden | | | | | | | |
|--|------------------------------|-------------------------------------|-----------------|------------------------------------|-----------------|---------------------------------|-----------------|-------------------------------|-----------------|
| | | Average for all preparation methods | | Self-prepared without tax software | | Self-prepared with tax software | | Prepared by paid professional | |
| | | Hours | Costs (dollars) | Hours | Costs (dollars) | Hours | Costs (dollars) | Hours | Costs (dollars) |
| All Taxpayers Filing Form 1040, 1040A and 1040EZ Major Form Filed: | 130.2 | 23.3 | 179 | 16.4 | 17 | 27.9 | 44 | 22.9 | 268 |

¹ As IRS continues to develop the new burden model, the new method of estimating burden will

be expanded to cover other groups of taxpayers

(corporations, partnerships, tax-exempt entities, etc.).

TABLE 1.—TAXPAYER BURDEN FOR INDIVIDUAL TAXPAYERS WHO FILED FORM 1040, BY PREPARATION METHOD—
Continued

| Major form filed or type of taxpayer | Number of returns (millions) | Average burden | | | | | | | |
|--|------------------------------|-------------------------------------|-----------------|------------------------------------|-----------------|---------------------------------|-----------------|-------------------------------|-----------------|
| | | Average for all preparation methods | | Self-prepared without tax software | | Self-prepared with tax software | | Prepared by paid professional | |
| | | Hours | Costs (dollars) | Hours | Costs (dollars) | Hours | Costs (dollars) | Hours | Costs (dollars) |
| Taxpayers Filing Form 1040 (and associated forms) | 88.2 | 30.5 | 242 | 26.9 | 21 | 36.6 | 52 | 28.7 | 338 |
| Taxpayers Filing Form 1040A (and associated forms) | 23.3 | 9.1 | 62 | 10.8 | 29 | 11.5 | 44 | 7.4 | 82 |
| Taxpayers Filing Form 1040EZ .. | 18.7 | 7.2 | 29 | 7.0 | 1 | 10.1 | 9 | 5.5 | 60 |
| Type of Taxpayer*: | | | | | | | | | |
| Wage and Investment | 94.6 | 11.8 | 93 | 11.5 | 14 | 17.8 | 35 | 9.0 | 142 |
| Self-Employed | 35.6 | 53.9 | 410 | 48.5 | 31 | 68.4 | 81 | 53.9 | 522 |

Note: Detail may not add to total due to rounding.

*You are a "Wage and Investment" taxpayer (as defined by IRS) if you did not file a Schedule C, Schedule C-EZ, Schedule E, Schedule F, or Form 2106. If you filed a Schedule C, Schedule C-EZ, E, or F, or Form 2106, you are a "Self-Employed" taxpayer.

TABLE 2.—TAXPAYER BURDEN FOR TAXPAYERS WHO FILED FORM 1040, BY PREPARATION METHOD AND COMBINATION OF FORMS FILED

| Type of taxpayer* and common combinations of forms filed | Average burden | | | | | | | | |
|---|-------------------------------------|-----------------|------------------------------------|-----------------|---------------------------------|-----------------|-------------------------------|-----------------|--|
| | Average for all preparation methods | | Self-prepared without tax software | | Self-prepared with tax software | | Prepared by paid professional | | |
| | Hours | Costs (dollars) | Hours | Costs (dollars) | Hours | Costs (dollars) | Hours | Costs (dollars) | |
| Common Filing Combinations of Wage & Investment Taxpayers | | | | | | | | | |
| Wage and Investment Taxpayers | 11.8 | 93 | 11.5 | 14 | 17.8 | 35 | 9.0 | 142 | |
| Form 1040 and other forms and schedules, but not Schedules A and D | 9.2 | 88 | 12.2 | 17 | 15.8 | 34 | 6.6 | 118 | |
| Form 1040 and Schedule A and other forms and schedules, but not Schedule D | 16.3 | 126 | 19.2 | 17 | 22.6 | 41 | 11.9 | 198 | |
| Form 1040 and Schedule D and other forms and schedules, but not Schedule A | 17.6 | 159 | 22.5 | 14 | 27.3 | 48 | 12.9 | 223 | |
| Form 1040 and Schedules A and D and other forms and schedules ... | 24.6 | 239 | 32.8 | 13 | 35.4 | 44 | 18.1 | 365 | |
| Common Filing Combinations of Self-Employed Taxpayers | | | | | | | | | |
| Self-Employed Taxpayers | 53.9 | 410 | 48.5 | 31 | 68.4 | 81 | 53.9 | 522 | |
| Form 1040 and Schedule C and other forms and schedules, but not Schedules E or F or Form 2106 | 59.4 | 245 | 51.4 | 24 | 74.6 | 63 | 56.1 | 323 | |
| Form 1040 and Schedule E and other forms and schedules, but not Schedules C or F or Form 2106 | 44.7 | 591 | 37.5 | 43 | 57.7 | 100 | 42.8 | 717 | |
| Form 1040 and Schedule F and other forms and schedules, but not Schedules C or E or Form 2106 | 34.8 | 238 | 38.1 | 37 | 49.7 | 81 | 34.8 | 238 | |
| Form 1040 and Form 2106 and other forms and schedules but not Schedules C, E, or F | 55.4 | 242 | 42.0 | 32 | 62.5 | 80 | 55.8 | 283 | |

TABLE 2.—TAXPAYER BURDEN FOR TAXPAYERS WHO FILED FORM 1040, BY PREPARATION METHOD AND COMBINATION OF FORMS FILED—Continued

| Type of taxpayer* and common combinations of forms filed | Average burden | | | | | | | |
|---|-------------------------------------|-----------------|------------------------------------|-----------------|---------------------------------|-----------------|-------------------------------|-----------------|
| | Average for all preparation methods | | Self-prepared without tax software | | Self-prepared with tax software | | Prepared by paid professional | |
| | Hours | Costs (dollars) | Hours | Costs (dollars) | Hours | Costs (dollars) | Hours | Costs (dollars) |
| Form 1040 and forms and schedules including more than one of the SE forms (Schedules C, E, or F or Form 2106) | 69.4 | 618 | 72.0 | 40 | 88.3 | 99 | 65.7 | 746 |

*You are a "Wage and Investment" taxpayer (as defined by IRS) if you did not file a Schedule C, Schedule C-EZ, Schedule E, Schedule F, or Form 2106. If you filed a Schedule C, Schedule C-EZ, E, or F, or Form 2106, you are a "Self-Employed" taxpayer.

TABLE 3.—TAXPAYER BURDEN FOR TAXPAYERS WHO FILED FORM 1040, BY ACTIVITY

| Form or schedule | Percent of returns filed (percent) | Average time burden of taxpayer activities (hours per return) | | | | | Average Costs per Return (dollars) |
|---------------------------|------------------------------------|---|----------------|--------------|-----------------|----------------------|------------------------------------|
| | | Total Time | Record-keeping | Tax planning | Form completion | All other activities | |
| All Taxpayers | 100 | 23.3 | 14.1 | 3.2 | 3.2 | 2.8 | 179 |
| Form 1040 | 68 | 30.5 | 19.1 | 4.2 | 3.8 | 3.5 | 242 |
| Form 1040A | 18 | 9.1 | 4.3 | 1.1 | 1.9 | 1.8 | 63 |
| Form 1040EZ | 14 | 7.2 | 2.5 | 1.5 | 2.1 | 1.2 | 29 |
| Type of Taxpayer* | 100 | | | | | | |
| Wage and Investment | 73 | 11.8 | 5.0 | 2.3 | 2.7 | 1.8 | 93 |
| Self-Employed | 27 | 53.9 | 38.1 | 5.8 | 4.4 | 1.2 | 410 |

Note: Detail may not add to total due to rounding.

*You are a "Wage and Investment" taxpayer (as defined by IRS) if you did not file a Schedule C, Schedule C-EZ, Schedule E, Schedule F, or Form 2106. If you filed a Schedule C, Schedule C-EZ, E, or F, or Form 2106, you are a "Self-Employed taxpayer."

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB Control Number.

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

Request for Comments

Comments should be submitted to OMB and the Treasury Department as

indicated. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up

costs and costs of operation, maintenance, and purchase of services to provide information. All comments will become a matter of public record.

Clearance Officer: Glenn P. Kirkland, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, (202) 622-3428.

OMB Reviewer: Alexander T. Hunt, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503, (202) 395-7316.

Dated: December 14, 2006.

Robert Dahl,
Treasury PRA Clearance Officer.

APPENDIX

| Form | Title |
|------------------|---|
| 1040 | U.S. Individual Income Tax Return. |
| 1040 A | U.S. Individual Income Tax Return. |
| 1040 EZ | Income Tax Return for Single and Joint Filers With No Dependents. |
| 1040X | Amended U.S. Individual Income Tax Return. |
| 1040NR | U.S. Nonresident Alien Income Tax Return. |
| 1040 NR-EZ | U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents. |
| 926 | Return by a U.S. Transferor of Property to a Foreign Corporation. |
| 970 | Application To Use LIFO Inventory Method. |
| 972 | Consent of Shareholder To Include Specific Amount in Gross Income. |
| 1128 | Application to Adopt, Change, or Retain a Tax Year. |
| 2439 | Notice to Shareholder of Undistributed Long-Term Capital Gains. |
| 3115 | Application for Change in Accounting Method. |
| 3468 | Investment Credit. |

APPENDIX—Continued

| Form | Title |
|--------------|---|
| 3520 | Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. |
| 3800 | General Business Credit. |
| 4255 | Recapture of Investment Credit. |
| 4562 | Depreciation and Amortization. |
| 4797 | Sales of Business Property. |
| 5471 | Information Return of U.S. Persons With Respect To Certain Foreign Corporations. |
| 5713 | International Boycott Report. |
| 5884 | Work Opportunity Credit. |
| 6478 | Credit for Alcohol Used as Fuel. |
| 6765 | Credit for Increasing Research Activities. |
| 8082 | Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR). |
| 8271 | Investor Reporting of Tax Shelter Registration Number. |
| 8586 | Low-Income Housing Credit. |
| 8594 | Asset Acquisition Statement. |
| 8609 SCH A | Annual Statement. |
| 8611 | Recapture of Low-Income Housing Credit. |
| 8621 | Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. |
| 8697 | Interest Computation Under the Look-Back Method for Completed Long-Term Contracts. |
| 8820 | Orphan Drug Credit. |
| 8826 | Disabled Access Credit. |
| 8830 | Enhanced Oil Recovery Credit. |
| 8835 | Renewable Electricity and Refined Coal Production Credit. |
| 8844 | Empowerment Zone and Renewal Community Employment Credit. |
| 8845 | Indian Employment Credit. |
| 8846 | Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips. |
| 8847 | Credit for Contributions to Selected Community Development Corporations. |
| 8858 | Information Return of U.S. Persons With Respect to Foreign Disregarded Entities. |
| 8860 | Qualified Zone Academy Bond Credit. |
| 8861 | Welfare-to-Work Credit. |
| 8864 | Biodiesel Fuels Credit. |
| 8865 | Return of U.S. Persons With Respect To Certain Foreign Partnerships. |
| 8866 | Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method. |
| 8873 | Extraterritorial Income Exclusion. |
| 8874 | New Markets Credit. |
| 8881 | Credit for Small Employer Pension Plan Startup Costs. |
| 8882 | Credit for Employer-Provided Childcare Facilities and Services. |
| 8886 | Reportable Transaction Disclosure Statement. |
| 8896 | Low Sulfur Diesel Fuel Production Credit. |
| 8900 | Qualified Railroad Track Maintenance Credit. |
| 8903 | Domestic Production Activities Deduction. |
| 8907 | Nonconventional Source Fuel Credit. |
| 8913 | Credit for Federal Telephone Excise Tax Paid. |
| T (Timber) | Forest Activities Schedules. |
| 5471 SCH J | Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporation. |
| 5471 SCH M | Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons. |
| 5471 SCH N | Return of Officers, Directors, and 10%-or-More Shareholders of a Foreign Person Holding Company. |
| 5471 SCH O | Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of Its Stock. |
| 5713 SCH A | International Boycott Factor (Section 999(c)(1)). |
| 5713 SCH B | Specifically Attributable Taxes and Income (Section 999(c)(2)). |
| 5713 SCH C | Tax Effect of the International Boycott Provisions. |
| 8621 A | Return by a Shareholder Making Certain Late Elections to End Treatment as a Passive Foreign Investment Company. |
| 8693 | Low-Income Housing Credit Disposition Bond. |
| 8832 | Entity Classification Election. |
| 8838 | Consent To Extend the Time To Assess Tax Under Section 367—Gain Recognition Statement. |
| 8858 SCH M | Transactions Between Controlled Foreign Disregarded Entity and Filer or Other Related Entities. |
| 8865 SCH K-1 | Partner's Share of Income, Credits, Deductions, etc. |

APPENDIX—Continued

| Form | Title |
|---------------|--|
| 8865 SCH O | Transfer of Property to a Foreign Partnership. |
| 8865 SCH P | Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership. |
| 1040 SCH A | Itemized Deductions. |
| 1040 SCH B | Interest and Ordinary Dividends. |
| 1040 SCH C | Profit or Loss From Business. |
| 1040 SCH C-EZ | Net Profit From Business. |
| 1040 SCH D | Capital Gains and Losses. |
| 1040 SCH D-1 | Continuation Sheet for Schedule D. |
| 1040 SCH E | Supplemental Income and Loss. |
| 1040 SCH EIC | Earned Income Credit. |
| 1040 SCH F | Profit or Loss From Farming. |
| 1040 SCH H | Household Employment Taxes. |
| 1040 SCH J | Income Averaging for Farmers and Fishermen. |
| 1040 SCH R | Credit for the Elderly or the Disabled. |
| 1040 SCH SE | Self-Employment Tax. |
| 1116 | Foreign Tax Credit. |
| 1310 | Statement of Person Claiming Refund Due a Deceased Taxpayer. |
| 2106 EZ | Unreimbursed Employee Business Expenses. |
| 2106 | Employee Business Expenses. |
| 2120 | Multiple Support Declaration. |
| 2210 F | Underpayment of Estimated Tax by Farmers and Fishermen. |
| 2210 | Underpayment of Estimated Tax by Individuals, Estates, and Trusts. |
| 2350 | Application for Extension of Time To File U.S. Income Tax Return. |
| 2350 SP | Solicitud de Prorroga para Presentar la Declaracion del Impuesto sobre el Ingreso de los Estados Unidos. |
| 2441 | Child and Dependent Care Expenses. |
| 2555 EZ | Foreign Earned Income Exclusion. |
| 2555 | Foreign Earned Income. |
| 3903 | Moving Expenses. |
| 4137 | Social Security and Medicare Tax on Unreported Tip Income. |
| 4563 | Exclusion of Income for Bona Fide Residents of American Samoa. |
| 4684 | Casualties and Thefts. |
| 4835 | Farm Rental Income and Expenses. |
| 4952 | Investment Interest Expense Deduction. |
| 4972 | Tax on Lump-Sum Distributions. |
| 5074 | Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands (CNMI). |
| 5329 | Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts. |
| 6198 | At-Risk Limitations. |
| 6251 | Alternative Minimum Tax—Individuals. |
| 6252 | Installment Sale Income. |
| 6781 | Gains and Losses From Section 1256 Contracts and Straddles. |
| 8275 R | Regulation Disclosure Statement. |
| 8275 | Disclosure Statement. |
| 8283 | Noncash Charitable Contributions. |
| 8332 | Release of Claim to Exemption for Child of Divorced or Separated Parents. |
| 8379 | Injured Spouse Claim and Allocation. |
| 8396 | Mortgage Interest Credit. |
| 8582 CR | Passive Activity Credit Limitations. |
| 8582 | Passive Activity Loss Limitations. |
| 8606 | Nondeductible IRAs. |
| 8615 | Tax for Children Under Age 14 With Investment Income of More Than \$1,600. |
| 8689 | Allocation of Individual Income Tax to the Virgin Islands. |
| 8801 | Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts. |
| 8812 | Additional Child Tax Credit. |
| 8814 | Parents' Election to Report Child's Interest and Dividends. |
| 8815 | Exclusion of Interest from Series EE and I U.S. Savings Bonds Issued After 1989. |
| 8824 | Like-Kind Exchanges. |
| 8828 | Recapture of Federal Mortgage Subsidy. |
| 8829 | Expenses for Business Use of Your Home. |
| 8834 | Qualified Electric Vehicle Credit. |
| 8836 | Qualifying Children Residency Statement. |
| 8839 | Qualified Adoption Expenses. |
| 8840 | Closer Connection Exception Statement for Aliens. |
| 8843 | Statement for Exempt Individuals and Individuals With a Medical Condition. |
| 8853 | Archer MSAs and Long-Term Care Insurance Contracts. |

APPENDIX—Continued

| Form | Title |
|---------------|--|
| 8854 | Initial and Annual Expatriation Information Statement. |
| 8859 | District of Columbia First-Time Homebuyer Credit. |
| 8862 | Information To Claim Earned Income Credit After Disallowance. |
| 8863 | Education Credits. |
| 8880 | Credit for Qualified Retirement Savings Contributions. |
| 8885 | Health Coverage Tax Credit. |
| 8888 | Direct Deposit of Refund. |
| 8889 | Health Savings Accounts (HSAs). |
| 8891 | U.S. Information Return for Beneficiaries of Certain Canadian Registered Retirement Plans. |
| 8898 | Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Possession. |
| 673 | Statement for Claiming Exemption from Withholding on Foreign Earned Income Eligible for the Exclusion(s). |
| 1000 | Ownership Certificate. |
| 1040 A-SCH 1 | Interest and Ordinary Dividends for Form 1040A Filers.. |
| 1040 A-SCH 2 | Child and Dependent Care Expenses for Form 1040A Filers. |
| 1040 A-SCH 3 | Credit for the Elderly or the Disabled+F66 for Form 1040A Filers. |
| 1040 ES-E | Estimated Tax for Individuals. |
| 1040 ES-OCR | Estimated Tax for Individuals (Optical Character Recognition Without Form 1040V). |
| 1040 ES-OCR-V | Payment Voucher. |
| 1040 ES-OTC | Estimated Tax for Individuals. |
| 1040 ES/VOCR | Estimated Tax for Individuals (Optical Character Recognition With Form 1040V). |
| 1040 V | Payment Voucher. |
| 1040 V-OCR | Payment Voucher. |
| 1040 V-OCR-ES | Payment Voucher. |
| 1045 | Application for Tentative Refund. |
| 4070 A | Employee's Daily Record of Tips. |
| 4070 | Employee's Report of Tips to Employer. |
| 4361 | Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders, and Christian Science Practitioners. |
| 4868 | Application for Automatic Extension of Time To File Individual U.S. Income Tax Return. |
| 4868 SP | Solicitud de Prorroga para Presentar la Declaracion del Impuesto sobre el Ingreso Personal de los Estados Unidos. |
| 5213 | Election To Postpone Determination as To Whether the Presumption Applies That an Activity Is Engaged in for Profit. |
| 8453 OL | U.S. Individual Income Tax Declaration for an IRS e-file Online Return. |
| 8453 OL SP | Declaracion del Impuesto sobre el Ingreso Personal de los Estados Unidos por Medio de la Presentacion Electronica del IRS (e-file) En-Linea. |
| 8453 | U.S. Individual Income Tax Declaration for an IRS e-file Return. |
| 8453 SP | Declaracion del Impuesto sobre el Ingreso Personal de los Estados Unidos por Medio de la Presentacion Electronica del IRS e-file. |
| 8818 | Optional Form To Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989. |
| 8822 | Change of Address. |
| 8833 | Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b). |
| 8836 SCH A | Third Party Affidavit. |
| 8836 SCH B | Third Party Affidavit. |
| 8878 | IRS e-file Signature Authorization for Application for Extension of Time to File. |
| 8879 | IRS e-file Signature Authorization. |
| 8901 | Information on Qualifying Children Who Are Not Dependents (For Child Tax Credit Only). |
| 9465 | Installment Agreement Request. |
| W-7 A | Application for Taxpayer Identification Number for Pending U.S. Adoptions. |
| W-7 | Application for IRS Individual Taxpayer Identification Number. |
| 982 | Reduction of Tax Attributes Due To Discharge of Indebtedness (and Section 1082 Basis Adjustment). |
| 4136 | Credit for Federal Tax Paid On Fuels. |
| 4970 | Tax on Accumulation Distribution of Trusts. |
| 2848 | Power of Attorney and Declaration of Representative. |
| 4029 | Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits. |
| 4852 | Substitute for Form W-2 or Form 1099-R. |
| 5754 | Statement by Person(s) Receiving Gambling Winnings. |

APPENDIX—Continued

| Form | Title |
|---------------------|---|
| 8821 | Tax Information Authorization. |
| 8836 SP | Comprobante de Residencia para los Hijos(as) Calificados(as). |
| 8836 SP—SCH A | Declaracion Jurada del Tercero. |
| 8836 SP—SCH B | Declaracion Jurada del Tercero. |
| 8878 SP | Autorizacion de firma para presentar por medio del IRS e-file— Solicitud de prorroga del plazo. |
| 8879 SP | Autorizacion de firma para presentar por medio del IRS e-file. |
| 9465 SP | Peticion para un Plan de Pagos a Plazos. |
| SS-4 | Application for Employer Identification Number. |
| SS-8 | Determination of Employee Work Status for Purposes of Federal Em- ployment Taxes and Income Tax Withholding. |
| W-4P | Withholding Certificate for Pension or Annuity Payments. |
| W-4S | Request for Federal Income Tax Withholding From Sick Pay. |
| W-4 SP | Certificado de descuentos del(la) empleado(a) para la retencion. |
| W-4 V | Voluntary Withholding Request. |
| W-4 | Employee's Withholding Allowance Certificate. |
| W-5 SP | Certificado del pago por adelantado del Credito por Ingreso del Trabajo. |
| W-5 | Earned Income Credit Advance Payment Certificate. |
| W-7 SP | Solicitud de Numero de Identificacion Personal del Contribuyente el Servicio de Impuestos Internos. |

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DEPARTMENT OF THE TREASURY

Submission for OMB Review;
Comment Request

December 14, 2006.

The Department of the Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

Dates: Written comments should be received on or before January 19, 2007 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1711.

Type of Review: Extension.

Title: REG-116050-99 (final) Stock Transfer Rules: Carryover of Earnings and Taxes.

Description: This document contains final regulations addressing the carry over of certain attributes, such as earnings and profits and foreign income tax accounts, when two corporations combine in a corporate reorganization or liquidation that is described in both

section 367(b) and section 381 of the Internal Revenue Code.

Respondents: Businesses and other for-profit institutions.

Estimated Total Burden Hours: 1,800 hours.

OMB Number: 1545-2024.

Type of Review: Extension.

Title: Limited Payability Claim Against the United States For Proceeds of the Internal Revenue Refund Check.

Description: This collection is used for taxpayers completing a claim against the United States for the proceeds of an Internal Revenue refund check.

Respondents: Businesses and other for-profit institutions.

Estimated Total Burden Hours: 4,000 hours.

OMB Number: 1545-1096.

Title: CO-46-94 (Final) Losses on Small Business Stock.

Type of Review: Extension.

Description: Records are required by the Service to verify that the taxpayer is entitled to a section 1244 loss. The records will be used to determine whether the stock qualifies as section 1244 stock.

Respondents: Businesses and other for-profit institutions.

Estimated Total Burden Hours: 2,000 hours.

OMB Number: 1545-0794.

Title: Penalties for Underpayment of Deposits and Overstated Deposit Claims, and Time for Filing Information Returns of Owners, Officers and Directors of Foreign Corporations.

Type of Review: Extension.

Description: Section 6046 requires information returns with respect to certain foreign corporations and the

regulations provide the date by which these returns must be filed.

Respondents: Individuals or Households.

Estimated Total Burden Hours: 1 hour.

OMB Number: 1545-1697.

Title: Revenue Procedure 2000-35 Section 1445 Withholding Certificates.

Type of Review: Extension.

Description: Revenue Procedure 2000-35 provides guidance concerning applications for withholding certificates under Code section 1445.

Respondents: Businesses and other for-profit institutions.

Estimated Total Burden Hours: 60,000 hours.

OMB Number: 1545-2027.

Title: Americans with Disabilities Act (ADA) Accommodations Request Packet.

Type of Review: Extension.

Description: It is necessary to collect this information so that ADA applicant may receive reasonable accommodation, as needed, to take the Special Enrollment Examination. We are utilizing the vendor's survey which complies with the ADA and the Rehabilitation Act of 1978.

Respondents: Individuals or households.

Estimated Total Burden Hours: 500 hours.

OMB Number: 1545-1551.

Title: Revenue Procedure 97-36, Revenue Procedure 97-38, Revenue Procedure 97-39, and Revenue Procedure 2002-9, Changes in Methods of Accounting.

Type of Review: Extension.

Description: The information collected in the four revenue procedures