

comply with this requirement, the OCC is publishing notice of the revision of the collection of information set forth in this document.

*Title:* Licensing Manual.

*OMB Control No.:* 1557-0014.

*Description:* The Licensing Manual sets forth the OCC's policies and procedures for the formation of a national bank or federal branch or agency, entry into the federal banking system by other institutions, and corporate expansion and structural changes by existing banks. The Manual includes sample documents to assist the applicant in understanding the types of information the OCC needs in order to process a filing. An applicant may use the format of the sample documents or any other format that provides sufficient information for the OCC to act on a particular filing, including the OCC's electronic filing system, the Central Application Tracking System (CATS).

The OCC will no longer consider National Historic Preservation Act matters and National Environmental Policy Act matters as a part of the review of applications and is removing references to them in its branching and relocation forms.

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

*Affected Public:* Individuals; Businesses or other for-profit.

*Frequency of Response:* On occasion.

*Estimated Number of Respondents:* 3,715.

*Estimated Total Annual Burden:* 12,533 hours.

Comments submitted in response to this notice will be summarized and included in the submission to OMB. Comments are requested on:

(a) Whether the information collections are necessary for the proper performance of the OCC's functions, including whether the information has practical utility;

(b) The accuracy of the OCC's estimates of the burden of the information collections, including the validity of the methodology and assumptions used;

(c) Ways to enhance the quality, utility, and clarity of the information to be collected; and

(d) Ways to minimize the burden of information collections on respondents, including through the use of automated collection techniques or other forms of information technology.

Dated: September 24, 2019.

**Theodore J. Dowd,**

*Deputy Chief Counsel, Office of the Comptroller of the Currency.*

[FR Doc. 2019-21071 Filed 9-27-19; 8:45 am]

**BILLING CODE 4810-33-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 1040, Form 1040NR, Form 1040NR-EZ, Form 1040X, 1040-SR and All Attachments and Related Forms

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

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

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and continuing information collections, as required by the Paperwork Reduction Act of 1995 (PRA). This notice requests comments on all forms used by individual taxpayers: Form 1040, U.S. Individual Income Tax Return; Form 1040NR; Form 1040NR-EZ; Form 1040X, 1040-SR and attachments, related forms and, some related regulations (see the Appendix A and B to this notice). In addition, there are numerous OMB numbers that report burden already included in this OMB number. In order to eliminate this duplicative burden reporting, 25 OMB numbers are being obsoleted. See Appendix C for information on the obsoleted OMB numbers and the burden that was/is reported under those numbers.

**DATES:** Written comments should be received on or before November 29, 2019 to be assured of consideration.

**ADDRESSES:** Direct all written comments to The OMB Unit, SE:W:CAR:MP:T:M:SS, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224. Requests for additional information should be directed to Laurie Brimmer, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [laurie.e.brimmer@irs.gov](mailto:laurie.e.brimmer@irs.gov).

#### SUPPLEMENTARY INFORMATION:

##### 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. The PRA also requires agencies to estimate the burden for each collection of information. Burden estimates for each control number are displayed in (1) PRA notices that accompany collections of

information, (2) **Federal Register** notices such as this one, and (3) OMB's database of approved information collections.

#### Taxpayer Burden

Burden is defined as the time and out-of-pocket costs incurred by taxpayers in complying with the Federal tax system and are estimated separately. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation fees, the purchase price of tax preparation software, submission fees, photocopying costs, postage, and phone calls (if not toll-free).

#### Taxpayer Burden Estimates

Table 1 shows the preliminary burden estimates for individual taxpayers filing 2020 Form 1040, Form 1040NR, Form 1040NR-EZ, Form 1040X, 1040-SR tax return. The estimate is preliminary and reflects only the change in burden from technical adjustments related to updating the number of affected taxpayers to reflect the FY2020 forecast. The estimate will be revised to reflect legislative and regulatory changes since 2018 and further detail about the burden estimates will be provided for the 30-day notice for this FRN.

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.

#### Proposed PRA Submission to OMB

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

*OMB Number:* 1545-0074.

*Form Numbers:* Form 1040; Form 1040NR; Form 1040NR-EZ, Form 1040X, 1040-SR and all attachments and related forms (see the Appendix A to this notice).

*Abstract:* OMB number 1545-0074 reports the estimated burden incurred by individual taxpayers to meet their tax-compliance-related reporting requirements. The estimate is preliminary and reflects only the change in burden related to technical adjustments related to updating the number of affected taxpayers to reflect the FY2020 forecast.

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

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 159,800,000.

*Total Estimated Time:* 1.755 billion hours (1,755,000,000 hours).

*Estimated Time per Respondent:* 10.98 hours.

*Total Estimated Out-of-Pocket Costs:*  
\$32.318 billion (\$32,318,000,000).  
*Estimated Out-of-Pocket Cost per Respondent:* \$202.  
*Total Monetized Burden Costs:*  
\$60.424 billion (\$60,424,000,000).

*Estimated Total Monetized Burden per Respondent:* \$378.

**Note:** Amounts below are for FY2020. 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.

TABLE 1—ICB ESTIMATES FOR THE 1040/NR/NR–EZ/X SERIES OF RETURNS AND SUPPORTING FORMS AND SCHEDULES FY2020

	FY19	Program change due to adjustment	FY20
Number of Taxpayers .....	157,800,000	2,000,000	159,800,000
Burden in Hours .....	1,784,000,000	(28,000,000)	1,755,000,000
Burden in Dollars .....	31,764,000,000	554,000,000	32,318,000,000
Monetized Total Burden .....	60,225,000,000	199,000,000	60,424,000,000

Source RAAS:KDA 9/3/2019.

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 content may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

**Request for Comments**

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility; (b) the accuracy of the agency’s estimate of the burden of the collection of information; (c) ways to enhance the

quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: September 24, 2019.  
**Laurie Brimmer,**  
*Senior Tax Analyst.*

APPENDIX A

Form No.	Form name
Form 1040 .....	U.S. Individual Tax Return.
Form 1040 X .....	Amended U.S. Individual Income Tax Return.
Form 1040 NR .....	U.S. Nonresident Alien Income Tax Return.
Form 1040 NR–EZ .....	U.S. Income Tax Return for Certain Nonresident Aliens with No Dependents.
Schedule A (1040) .....	Itemized Deductions.
Schedule B (Form 1040) .....	Interest and Ordinary Dividends.
Schedule C (Form 1040) .....	Profit or Loss from Business.
Schedule C–EZ (Form 1040) .....	Net Profit from Business.
Schedule D (Form 1040) .....	Capital Gains and Losses.
Schedule E (Form 1040) .....	Supplemental Income and Loss.
Schedule EIC (Form 1040) .....	Earned Income Credit.
Schedule F (Form 1040) .....	Profit or Loss from Farming.
Schedule H (Form 1040) and Sch H(PR) .....	Household Employment Taxes.
Schedule J (Form 1040) .....	Income Averaging for Farmers and Fishermen.
Schedule R (Form 1040) .....	Credit for the Elderly or the Disabled.
Schedule SE (Form 1040) .....	Self-Employment Tax.
Form 1040 V .....	Payment Voucher.
Form 1040 ES/OCR .....	Estimated Tax for Individuals (Optical Character Recognition with Form 1040V).
Form 1040 ES .....	Estimate Tax for Individuals.
Form 673 .....	Statement for Claiming Exemption from Withholding on Foreign Earned Income Eligible for the Exclusions Provided by Section 911.
Form 926 .....	Return by a U.S. Transferor of Property to a Foreign Corporation.
Form 970 .....	Application to Use LIFO Inventory Method.
Form 972 .....	Consent of Shareholder to Include Specific Amount in Gross Income.
Form 982 .....	Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment).
Form 1045 .....	Application for Tentative Refund.
Form 1116 .....	Foreign Tax Credit.
Form 1127 .....	Application for Extension of Time for Payment of Tax.
Form 1128 .....	Application to Adopt, Change, or Retain a Tax Year.
Form 1310 .....	Statement of Person Claiming Refund Due to a Deceased Taxpayer.
Form 2106 .....	Employee Business Expenses.
Form 2106–EZ .....	Unreimbursed Employee Business Expenses.

## APPENDIX A—Continued

Form No.	Form name
Form 2120	Multiple Support Declaration.
Form 2210	Underpayment of Estimated Tax by Individuals, Estates, and Trusts.
Form 2210-F	Underpayment of Estimated Tax by Farmers and Fishermen.
Form 2350	Application for Extension of Time to File U.S. Income Tax Return.
Form 2350 SP	Solicitud de Prorroga para Presentar la Declaracion del Impuesto Personal sobre el Ingreso de los Estados Unidos.
Form 2439	Notice to Shareholder of Undistributed Long-Term Capital Gains.
Form 2441	Child and Dependent Care Expenses.
Form 2555	Foreign Earned Income.
Form 2555 EZ	Foreign Earned Income Exclusion.
Form 2848	Power of Attorney and Declaration of Representative.
Form 3115	Application for Change in Accounting Method.
Form 3468	Investment Credit.
Form 3520	Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts.
Form 3800	General Business Credit.
Form 3903	Moving Expenses.
Form 4029	Application for Exemption from Social Security and Medicare Taxes and Waiver of Benefits.
Form 4070	Employee's Report of Tips to Employer.
Form 4070A	Employee's Daily Record of Tips.
Form 4136	Credit for Federal Tax Paid on Fuels.
Form 4137	Social Security and Medicare Tax on Underreported Tip Income.
Form 4255	Recapture of Investment Credit.
Form 4361	Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders, and Christian Science Practitioners.
Form 4562	Depreciation and Amortization.
Form 4563	Exclusion of Income for Bona Fide Residents of American Samoa.
Form 4684	Casualties and Thefts.
Form 4797	Sale of Business Property.
Form 4835	Farm Rental Income and Expenses.
Form 4852	Substitute for Form W-2, Wage and Tax Statement or Form 1099-R, Distributions From Pension Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Form 4868	Application for Automatic Extension of Time to File Individual U.S. Income Tax Return.
Form 4868 SP	Solicitud de Prorroga Automatica para Presentar la Declaracion del Impuesto sobre el Ingreso Personal de los Estados Unidos.
Form 4952	Investment Interest Expense Deduction.
Form 4970	Tax on Accumulation Distribution of Trusts.
Form 4972	Tax on Lump-Sum Distributions.
Form 5074	Allocation of Individual Income Tax To Guam or the Commonwealth of the Northern Mariana Islands (CNMI).
Form 5213	Election to Postpone Determination as to Whether the Presumption Applies that an Activity is Engaged in for Profit.
Form 5329	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.
Form 5405	First-Time Homebuyer Credit.
Form 5471	Information Return of U.S. Persons with Respect to Certain Foreign Corporations.
Schedule J (Form 5471)	Accumulated Earnings and Profits (E&P) and Taxes of Controlled Foreign Corporations.
Schedule M (Form 5471)	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons.
Schedule O (Form 5471)	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock.
Form 5695	Residential Energy Credits.
Form 5713	International Boycott Report.
Schedule A (Form 5713)	International Boycott Factor (Section 999(c)(1)).
Schedule B (Form 5713)	Specifically Attributable Taxes and Income (Section 999(c)(2)).
Schedule C (Form 5713)	Tax Effect of the International Boycott Provisions.
Form 5754	Statement by Person(s) Receiving Gambling Winnings.
Form 5884	Work Opportunity Cost.
Form 6198	At-Risk Limitations.
Form 6251	Alternative Minimum Tax-Individuals.
Form 6252	Installment Sale Income.
Form 6478	Credit for Alcohol Used as Fuel.
Form 6765	Credit for Increasing Research Activities.
Form 6781	Gains and Losses From Section 1256 Contracts and Straddles.
Form 8082	Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR).
Form 8275	Disclosure Statement.
Form 8275-R	Regulation Disclosure Statement.
Form 8283	Noncash Charitable Contributions.
Form 8332	Release of Claim to Exemption for Child of Divorced or Separated Parents.
Form 8379	Injured Spouse Claim and Allocation.
Form 8396	Mortgage Interest Credit.
Form 8453	U.S. Individual Income Tax Declaration for an IRS e-file Return.
Form 8582	Passive Activity Loss Limitation.
Form 8582-CR	Passive Activity Credit Limitations.
Form 8586	Low-Income Housing Credit.

## APPENDIX A—Continued

Form No.	Form name
Form 85948801	Asset Acquisition Statement.
Form 8606	Nondeductible IRAs.
Form 8609-A	Annual Statement for Low-Income Housing Credit.
Form 8611	Recapture of Low-Income Housing Credit.
Form 8615	Tax for Certain Children Who Have Investment Income of More than \$1,800.
Form 8621	Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund.
Form 8621-A	Late Deemed Dividend or Deemed Sale Election by a Passive Foreign Investment Company.
Form 8689	Allocation of Individual Income Tax to the Virgin Islands.
Form 8693	Low-Income Housing Credit Disposition Bond.
Form 8697	Interest Computations Under the Look-Back Method for Completed Long-Term Contracts.
Form 8801	Credit for Prior Year Minimum Tax-Individuals, Estates, and Trusts.
Form 8812	Additional Child Tax Credit.
Form 8814	Parents' Election to Report Child's Interest and Dividends.
Form 8815	Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989.
Form 8818	Optional Form to Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989.
Form 8820	Orphan Drug Credit.
Form 8821	Tax Information Authorization.
Form 8822	Change of Address.
Form 8824	Like-Kind Exchanges.
Form 8826	Disabled Access Credit.
Form 8828	Recapture of Federal Mortgage Subsidy.
Form 8829	Expenses for Business Use of Your Home.
Form 8832	Entity Classification Election.
Form 8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).
Form 8834	Qualified Electric Vehicle Credit.
Form 8835	Renewable Electricity and Refined Coal Production Credit.
Form 8838	Consent to Extend the Time to Assess Tax Under Section 367-Gain Recognition Statement.
Form 8839	Qualified Adoption Expenses.
Form 8840	Closer Connection Exception Statement for Aliens.
Form 8843	Statement for Exempt Individuals and Individuals With a Medical Condition.
Form 8844	Empowerment Zone and Renewal Community Employment Credit.
Form 8845	Indian Employment Credit.
Form 8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee tips.
Form 8853	Archer MSAs and Long-Term Care Insurance Contracts.
Form 8854	Initial and Annual Expatriation Information Statement.
Form 8858	Information Return of U.S. Persons With Respect to Foreign Disregarded Entities.
Schedule M (Form 8858)	Transactions Between controlled Foreign Disregarded Entity and Filer or Other Related Entities.
Form 8859	District of Columbia First-Time Homebuyer Credit.
Form 8862	Information to Claim Earned Income Credit After Disallowance.
Form 8863	Education Credits.
Form 8864	Biodiesel Fuels Credit.
Form 8865	Return of U.S. Persons With Respect to Certain Foreign Partnerships.
Schedule K-1	Partner's Share of Income Deductions, Credits, etc.
Schedule O (Form 8865)	Transfer of Property to a Foreign Partnership.
Schedule P (Form 8865)	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership.
Form 8866	Interest Corporation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method.
Form 8873	Extraterritorial Income Exclusion.
Form 8874	New Markets Credit.
Form 8878	IRS e-file Signature Authorization for Form 4686 or Form 2350.
Form 8878 SP	Autorizacion de firma para presentar por medio del IRS e-file para el Formulario 4868 (SP) o el Formulario 2350 (SP).
Form 8879	IRS e-file Signature Authorization.
Form 8879 SP	Autorizacion de firma para presentar la Declaracion por medio del IRS e-file.
Form 8880	Credit for Qualified Retirement Savings Contributions.
Form 8881	Credit for Small Employer Pensions Plan Startup Costs.
Form 8882	Credit for Employer-Provided Childcare Facilities and Services.
Form 8885	Health Coverage Tax Credit.
Form 8886	Reportable Transaction Disclosure Statement.
Form 8888	Direct Deposit of Refund to More than One Account.
Form 8889	Health Savings Accounts (HSAs).
Form 8896	Low Sulfur Diesel Fuel Production Credit.
Form 8898	Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Possession.
Form 8900	Qualified Railroad Track Maintenance Credit.
Form 8903	Domestic Production Activities Deduction.
Form 8906	Distills Spirits Credit.
Form 8907	Nonconventional Source Fuel Credit.
Form 8908	Energy Efficient Home Credit.
Form 8910	Alternative Motor Vehicle Credit.
Form 8911	Alternative Fuel Vehicle Refueling Property Credit.
8912	Credit to Holders of Tax Credit Bonds.
Form 8917	Tuition and Fees Deduction.

APPENDIX A—Continued

Form No.	Form name
Form 8919 .....	Uncollected Social Security and Medicare Tax on Wages.
Form 8925 .....	Report of Employer-Owned Life Insurance Contracts.
Form 8932 .....	Credit for Employer Differential Wage Payments.
Form 8933 .....	Carbon Dioxide Sequestration Credit.
Form 8936 .....	Qualified Plug-In Electric Drive Motor Vehicle Credit.
Form 9465 .....	Installment Agreement Request.
Form 9465 SP .....	Solicitud para un Plan de Pagos a Plazos.
Form SS-4 .....	Application for Employer Identification Number.
Form SS-8 .....	Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding.
Form T (Timber) .....	Forest Activities Schedules.
Form W-4 .....	Employee's Withholding Allowance Certificate.
Form W-4 P .....	Withholding Certificate for Pension or Annuity Payments.
Form W-4 S .....	Request for Federal Income Tax Withholding From Sick Pay.
Form W-4 V .....	Voluntary Withholding Request.
Form W-4 (SP) .....	Certificado de Exencion de la Retencion del Empleado.
Form W-7 .....	Application for IRS Individual Taxpayer Identification Number.
Form W-7 A .....	Application for Taxpayer Identification Number for Pending U.S. Adoptions.
Form W-7 (SP) .....	Solicitud de Numero de Indenticacion Personal del Contribuyente del Servicio de Impuestos Internos.
Form 1040 ES (NR) .....	U.S. Estimated Tax for Nonresident Alien Individuals.
Form 1040 ES (PR) .....	Federales Estimadas del Trabajo por Cuenta Propia y sobre el Empleo de Empleados Domestocs-Puerto Rico.
W-7 (COA) .....	Certificate of Accuracy for IRS Individual Taxpayer Identification Number.
Form 1040 Schedule 1 .....	Form 1040 Schedule 1 Additional Income and Adjustments to Income.
Form 1040 Schedule 2 .....	Form 1040 Schedule 2 Tax.
Form 1040 Schedule 3 .....	Form 1040 Schedule 3 Nonrefundable Credits.
Form 1040 Schedule 4 .....	Form 1040 Schedule 4 Other Taxes.
Form 1040 Schedule 5 .....	Form 1040 Schedule 5 Other Payments and Refundable Credits.
Form 1040 Schedule 6 .....	Form 1040 Schedule 6 Foreign Address and Third Party Designee.
Form 1040-C .....	U.S. Departing Alien Income Tax Return.
Form 1040-SR .....	U.S. Income Tax Return for Seniors.
Form 8867 .....	Paid Preparer's Due Diligence Checklist.
Form 8915-C .....	Qualified 2018 Disaster Retirement Plan Distributions and Repayments.
Form 8958 .....	Allocation of Tax Amounts Between Certain Individuals in Community Property States.
Form 8962 .....	Premium Tax Credit (PTC).
Form 965-C .....	Form 965-C, Transfer Agreement Under 965(h)(3).
Form 3911 .....	Taxpayer Statement Regarding Refund.
Form 8857 .....	Request for Innocent Spouse Relief.
Form 8302 .....	Electronic Deposit of Tax Refund of \$1 Million or more.
Form 14039 .....	Identity Theft Affidavit.
Form 14095 .....	The Health Coverage Tax Credit (HCTC) Reimbursement Request Form.
Form 8938 .....	Statement of Specified Foreign Financial Assets.

APPENDIX B

	Title/description
1545-0735** .....	Final Amortization of Reforestation Expenditures (TD 7927).
1545-0768*** .....	TD 7898—Employers Qualified Educational Assistance Programs.
1545-0771*** .....	TD 8864 (Final); EE-63-88 (Final and temp regulations) Taxation of Fringe Benefits and Exclusions From Gross Income for Certain Fringe Benefits; IA-140-86 (Temporary) Fringe Benefits Treas reg 1.274.
1545-0782** .....	Limitation on reduction in income tax liability incurred to the Virgin Islands.
1545-0916*** .....	TD 8073 (Temporary Regulations)—Effective Dates and Other Issues Arising Under the Employee Benefit Provisions of the Tax Reform Act of 1984.
1545-1005** .....	TD 8302—Low-Income Housing Credit for Federally-assisted Buildings.
1545-1051** .....	TD 8556 (Final)—Computation and Characterization of Income and Earnings and Profits Under the Dollar Approximate Separate Transactions Method of Accounting (DASTM).
1545-1056** .....	REG-209020-86 (NPRM & Temporary)—Foreign Tax Credit: Notification of Foreign Tax Redeterminations.
1545-1112 .....	Time and Manner of Making Certain Elections Under the Technical and Miscellaneous Revenue Act of 1988 (26 CFR 301.9100-8).
1545-1131 .....	TD 8400—(Final) Taxation of Gain or Loss from Certain Nonfunctional Currency Transactions (Section 988 Transactions).
1545-1132** .....	Denial of interest deduction on certain obligations to foreign persons.
1545-1139** .....	Adjustments to Basis of Stock and Indebtedness to Shareholders of S Corporations and Treatment of Distributions by S Corporations to Shareholders (TD 9300); TD 9428—Section 1367 Regard.
1545-1201* .....	Election to Expense Certain Depreciable Business Assets.
1545-1244* .....	T.D. 9013 Limitation on Passive Activity Losses and Credits—Treatment on Self-Charged Items of Income and Expense.
1545-1251** .....	TD 8437—Limitations on Percentage Depletion in the Case of Oil and Gas Wells.
1545-1265 .....	Capitalization of Interest.
1545-1353 .....	TD 8517: Debt Instruments With Original Discount; Imputed Interest on Deferred Payment Sales or Exchanges of Property; TD 9599: Property Traded on an Established Market.

## APPENDIX B—Continued

	Title/description
1545-1435 .....	TD 8706 Electronic Filing of Form W-4.
1545-1450 .....	Debt Instructions With Originals Issue Discount; Contingent Payments; Anti-Abuse Rule (TD 8674).
1545-1452* .....	FI-43-94 (TD 8649—Final) Regulations Under Section 1258 of the Internal Revenue Code of 1986; Netting Rule for Certain Conversion Transactions.
1545-1464* .....	TD 8960 (Final)—Deductibility, Substantiation, and Disclosure of Certain Charitable Contributions.
1545-1484** .....	TD 8881(Final) REG-242282-97 (formerly Intl-62-90, Intl-32-93, Intl-52-86, and Intl-52-94) General Revision of Regulations Relating to Withholding of Tax on Certain U.S. Source Income Paid to Foreign Persons and Revisions of Information.
1545-1522*** .....	Revenue Procedure 2017-52, 2017-1, 2017-3 Rulings and determination letters.
1545-1546*** .....	Revenue Procedure 97-33, EFTPS (Electronic Federal Tax Payment System).
1545-1595 .....	Automatic Data Processing—(Rev. Proc. 98-25).
1545-1616* .....	TD 8816 (Final) Roth IRAs.
1545-1649* .....	Rev. Proc. 99-21 Disability Suspension.
1545-1660** .....	Notice 99-43 Nonrecognition Exchanges under Section 897.
1545-1701** .....	Revenue Procedure 2000-37—Reverse Like-kind Exchanges (as modified by Rev Proc. 2004-51).
1545-1748** .....	Changes in Accounting Periods—REG-106917-99 (TD 8669/Final).
1545-1773* .....	Revenue Procedure 2014-55, Election Procedures and Information Reporting with Respect to Interests in Certain Canadian Retirement Plans.
1545-1792 .....	Split-Dollar Life Insurance Arrangements.
1545-1797** .....	(TD9082)(Final), Revision of Income Tax Regulations under Sections 897, 1445, and 6109 to require use of Taxpayer Identifying Numbers on Submission under the Section 897 and 1445.
1545-1816* .....	TD 9054—Disclosure of Returns and Return Information to Designee of Taxpayer (as amended by TD 9618).
1545-1831** .....	TD 9157 (Final) Guidance Regarding the Treatment of Certain Contingent Payment Debt Instruments w/one or more Payments that are Denominated in, or Determined by Reference to, a Nonfunctional Currency.
1545-1834** .....	Revenue Procedure 2003-39, Section 1031 LKE (Like-Kind Exchanges) Auto Leasing Programs.
1545-1843** .....	TD 9207 (final)—Assumptions of Partner Liabilities; REG-106736-00 (NPRM).
1545-1855** .....	TD 9285—Limitation on Use of the Nonaccrual-Experience Method of Accounting Under Section 448(d)(5).
1545-1899 .....	Timely Mailing Treated As Timely Filing.
1545-1900** .....	(TD 9212) Final, Source of Compensation for Labor or Personal Services.
1545-1903** .....	TD 9168—Optional 10-Year Write-off of Certain Tax Preferences (REG-124405-03).
1545-1930* .....	T.D. 9248—Residence and Source Rules Involving U.S. Possessions and Other Conforming Changes (Final and Temporary).
1545-1937** .....	Notice 2005-41, Guidance Regarding Qualified Intellectual Property Contributions.
1545-1956* .....	Rev. Proc. 2007-25, Revenue Procedure regarding I.R.C. 6707A(e) and Disclosure with the SEC.
1545-1992 .....	REG-146459-05—TD 9324 (Final) Designated Roth Contributions Under Section 402A.
1545-1994** .....	Notice 2008-36: Amplification of Notice 2006-28 Energy Efficient Homes Credit; Manufactured Homes.
1545-2001 .....	Rev. Proc. 2006-16, Renewal Community Depreciation Provisions.
1545-2018* .....	Revenue Procedure 2006-31, Revocation of Election filed under I.R.C. 83(b).
1545-2040 .....	Automatic Consent to change certain elections relating to the apportionment of interest expense and research and experimental expenditures (RP 2006-42).
1545-2044 .....	Revenue Procedure 2015-40, Procedures for Requesting Competent Authority Assistance Under Tax Treaties.
1545-2047** .....	Rescission of penalty for failure to include reportable transaction information with return.
1545-2115* .....	TD 9481—Travel Expenses of State Legislators (REG-119518-07).
1545-2120** .....	Revenue Procedures 2008-60; 2012-27: Election Involving the Repeal of the Bonding Requirement and Notification of Increase of Tax under § 42(j)(6).
1545-2134** .....	Notice 2009-41—Credit for Residential Energy Efficient Property.
1545-2156** .....	Revenue Procedure 2010-13, Disclosure of Activities Grouped under Section 469.
1545-2158 .....	Notice 2010-54: Production Tax Credit for Refined Coal.
1545-2167 .....	Stripping Transactions for Qualified Tax Credit Bonds.
1545-2169* .....	Notice 2010-30/Notice 2012-41—Transitional Guidance for Taxpayers Claiming Relief Under the Military Spouses Residency Relief Act for Taxable Year 2009 and Subsequent Years.
1545-2194** .....	Rules for Certain Rental Real Estate Activities.
1545-2283 .....	Form 461 Limitation on Business Losses.

\* OMB Numbers are or to be retired because they are applicable to Individual filers (1545-0074).

\*\* OMB Numbers are or to be retired because they are applicable to Individual (1545-0074) and business (1545-0123) filers.

\*\*\* OMB Numbers are or to be retired because they are applicable to Individual (1545-0074) and business (1545-0123) and Tax Exempt (1545-0047) filers.

## APPENDIX C

OMB numbers that will no longer be separately reported in order to eliminate duplicate burden reporting. For individual filers, the following OMB numbers are or will be retired resulting in a total reduction of 94,011,246 reported burden hours:

Burden hours	OMB No.	Title/description
17,049 .....	1545-0138 .....	U.S. Departing Alien Income Tax Statement.
2,370,600 .....	1545-1034 .....	Passive Activity Credit Limitations.
40 .....	1545-1093* .....	Final Minimum Tax-Tax Benefit Rule (TD 8416).
3,015,000 .....	1545-1201 .....	Election to Expense Certain Depreciable Business Assets.
100 .....	1545-1244 .....	T.D. 9013—Limitation on Passive Activity Losses and Credits—Treatment on Self-Charged Items of Income and Expense.
16,600 .....	1545-1384 .....	Form 3911—Taxpayer Statement Regarding Refund.

## APPENDIX C—Continued

OMB numbers that will no longer be separately reported in order to eliminate duplicate burden reporting. For individual filers, the following OMB numbers are or will be retired resulting in a total reduction of 94,011,246 reported burden hours:

Burden hours	OMB No.	Title/description
5,000 .....	1545-1452 .....	FI-43-94 (TD 8649—Final)—Regulations Under Section 1258 of the Internal Revenue Code of 1986; Netting Rule for Certain Conversion Transactions.
1,975,000 .....	1545-1464 .....	TD 8960 (Final)—Deductibility, Substantiation, and Disclosure of Certain Charitable Contributions.
316,000 .....	1545-1596 .....	Form 8857.
125,000 .....	1545-1616 .....	TD 8816 (Final)—Roth IRAs.
17,824,793 .....	1545-1629 * .....	Paid Preparer's Due Diligence Checklist.
24,100 .....	1545-1649 .....	Rev. Proc. 99-21, Disability Suspension.
1,729 .....	1545-1763 .....	Form 8302—Electronic Deposit of Tax Refund of \$1 Million or more.
10,000 .....	1545-1773 .....	Revenue Procedure 2014-55, Election Procedures and Information Reporting with Respect to Interests in Certain Canadian Retirement Plans.
800 .....	1545-1816 .....	TD 9054—Disclosure of Returns and Return Information to Designee of Taxpayer (as amended by TD 9618).
300,000 .....	1545-1930 .....	T.D. 9248—Residence and Source Rules Involving U.S. Possessions and Other Conforming Changes (Final and Temporary).
430 .....	1545-1956 * .....	Rev. Proc. 2007-25, Revenue Procedure regarding I.R.C. 6707A(e) and Disclosure with the SEC.
1,027,515 .....	1545-1973 * .....	Net Profit from Business.
72,201,704 .....	1545-1974 * .....	Schedule C (Form 1040), Profit or Loss From Business.
400 .....	1545-2018 .....	Revenue Procedure 2006-31, Revocation of Election filed under I.R.C. 83(b).
3,700 .....	1545-2115 * .....	TD 9481—Travel Expenses of State Legislators (REG-119518-07).
514,836 .....	1545-2139 .....	Identity Theft Affidavit.
2,039 .....	1545-2152 .....	The Health Coverage Tax Credit (HCTC) Reimbursement Request Form.
6,200 .....	1545-2169 .....	Notice 2010-30/Notice 2012-41—Transitional Guidance for Taxpayers Claiming Relief Under the Military Spouses Residency Relief Act for Taxable Year 2009 and Subsequent Years.
1,652,000 .....	1545-2195 .....	Form 8938 Statement of Specified Foreign Financial Assets.
94,011,246 .....	Total Burden hours (or to be) discontinued.	

\* Discontinued in FY19.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Forms 1065, 1066, 1120, 1120-C, 1120-F, 1120-H, 1120-ND, 1120-S, 1120-SF, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, 1120-POL, and Related Attachments

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

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

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

Forms 1065, 1066, 1120, 1120-C, 1120-F, 1120-H, 1120-ND, 1120-S, 1120-SF, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, 1120-POL; and

related attachments to these forms (see the Appendix to this notice).

**DATES:** Written comments should be received on or before November 29, 2019 to be assured of consideration.

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

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Sara Covington, at (202) 317-6038, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Sara.L.Covington@irs.gov](mailto:Sara.L.Covington@irs.gov).

**SUPPLEMENTARY INFORMATION:** Today, over 90 percent of all business entity tax returns are prepared using software by the taxpayer or with preparer assistance.

These are forms used by business taxpayers. These include Forms 1065, 1066, 1120, 1120-C, 1120-F, 1120-H, 1120-ND, 1120-S, 1120-SF, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, 1120-POL, and related schedules, that business entity taxpayers attach to their tax returns (see Appendix A for this notice). In addition, there are numerous OMB numbers that report burden already included in this OMB number. In order to eliminate this duplicative burden reporting, 163 OMB numbers are

being obsoleted. See Appendix B for information on the obsoleted OMB numbers and the burden that was previously reported under those numbers.

### Tax Compliance Burden

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

### Proposed PRA Submission to OMB

*Title:* U.S. Business Income Tax Return.

*OMB Number:* 1545-0123.

*Form Numbers:* Forms 1065, 1066, 1120, 1120-C, 1120-F, 1120-H, 1120-ND, 1120-S, 1120-SF, 1120-FSC, 1120-L, 1120-PC, 1120-REIT, 1120-RIC, 1120-POL and all attachments to these forms (see the Appendix to this notice).