

notice to [www.reginfo.gov/public/do/PRAMain](http://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](mailto:PRA@treasury.gov), calling (202) 927-5331, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:**

**Internal Revenue Service (IRS)**

*Title:* U.S. Income Tax Return for Estates and Trusts.

*OMB Control Number:* 1545-0092.

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

*Description:* These forms, schedules, and attachments are used by trusts and estates to report their income tax liability. This information collection request covers the burden associated

with preparing and submitting trust and estate income tax returns and related forms, schedules, and attachments, and complying with published guidance.

*Current Actions:* There have 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. This approval package is being submitted for renewal purposes.

*Form:* 1041 series and all related forms, schedules, attachments, and published guidance.

*Affected Public:* Trusts and Estates.

*Estimated Number of Respondents:* 3,240,000.

*Frequency of Response:* Annually.  
*Estimated Total Number of Annual Responses:* 3,240,000.

*Estimated Time per Response:* 9 hours, 49 minutes.

*Estimated Total Annual Burden Hours:* 31,796,000.

*Estimated Monetized Time (\$):* 2,298,581,000.

*Estimated Out-of-Pocket Costs (\$):* 6,096,364,000.

*Estimated Total Monetized Burden (\$):* 8,394,945,000.

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

**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 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.

**BURDEN ESTIMATES FOR U.S. TRUST AND ESTATE INCOME TAX RETURNS AND RELATED FORMS, SCHEDULES, ATTACHMENTS, AND PUBLISHED GUIDANCE**

[Fiscal Year 2026]

	Fiscal year 2025	Program change due to technical adjustment	Program change due to legislative adjustment	Program change due to agency adjustment	Fiscal year 2026
Number of Respondents .....	3,070,000	170,000	0	0	3,240,000
Time (Hours) .....	31,900,000	(440,000)	336,000	0	31,796,000
Monetized Time .....	\$2,072,000,000	\$209,373,000	\$17,208,000	\$0	\$2,298,581,000
Out-of-Pocket Costs .....	\$5,501,000,000	\$574,380,000	\$20,984,000	\$0	\$6,096,364,000
<b>Total Monetized Burden*</b> .....	<b>\$7,573,000,000</b>	<b>\$783,753,000</b>	<b>\$38,192,000</b>	<b>\$0</b>	<b>\$8,394,945,000</b>

Source: IRS:RAAS:KDA:BRDN(10-1-2025).

Total Monetized Burden = Monetized Time + Out-of-pocket costs.

**Note:** 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.

(Authority: 44 U.S.C. 3501 *et seq.*)

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2025-22705 Filed 12-12-25; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Agency Information Collection Activities; Submission for OMB Review; Comment Request; U.S. Individual Income Tax Returns and Related Forms, Schedules, Attachments, and Published Guidance**

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice of Information Collection; request for comment.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests 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 these requests.

**DATES:** Comments should be received on or before January 14, 2026 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](http://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](mailto:PRA@treasury.gov), calling (202) 927-5331, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:**

**Internal Revenue Service (IRS)**

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

*OMB Control Number:* 1545-0074.

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

*Description:* IRC sections 6011 & 6012 of the Internal Revenue Code require individuals to prepare and file income tax returns annually. These forms, schedules, and attachments are used by

individuals to report their income tax liability. This information collection covers the burden associated with preparing and submitting individual income tax returns and related forms, schedules, and attachments, and complying with published guidance.

**Current Actions:** There have 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. This approval package is being submitted for renewal purposes.

**Form:** 1040 series and all related forms, schedules, attachments, and published guidance.

**Affected Public:** Individuals or Households.  
**Estimated Number of Respondents:** 170,100,000.  
**Frequency of Response:** Annually.  
**Estimated Total Number of Annual Responses:** 170,100,000.  
**Estimated Time per Response:** 11 hours, 27 minutes.  
**Estimated Total Annual Burden Hours:** 1,948,000,000.  
**Estimated Monetized Time (\$):** 42,028,000,000.  
**Estimated Out-of-Pocket Costs (\$):** 49,760,000,000.  
**Estimated Total Monetized Burden (\$):** 91,788,000,000.

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

**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 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.

**BURDEN ESTIMATES FOR U.S. INDIVIDUAL INCOME TAX RETURNS AND RELATED FORMS, SCHEDULES, ATTACHMENTS, AND PUBLISHED GUIDANCE**

[Fiscal Year 2026]

	Fiscal year 2025	Program change due to technical adjustment	Program change due to legislative adjustment	Program change due to agency adjustment	Fiscal year 2026
Number of Respondents .....	168,800,000	1,300,000	0	0	170,100,000
Time (Hours) .....	2,129,000,000	(213,000,000)	32,000,000	0	1,948,000,000
Monetized Time .....	\$44,997,000,000	(\$3,678,000,000)	\$709,000,000	\$0	\$42,028,000,000
Out-of-Pocket Costs .....	\$48,683,000,000	\$175,000,000	\$902,000,000	\$0	\$49,760,000,000
<b>Total Monetized Burden *</b> .....	<b>\$93,680,000,000</b>	<b>(\$3,503,000,000)</b>	<b>\$1,611,000,000</b>	<b>\$0</b>	<b>\$91,788,000,000</b>

Source: IRS:RAAS:KDA:BRDN (10-1-2025).

\* Total Monetized Burden = Monetized Time + Out-of-Pocket Costs.

**Note:** 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.

(Authority: 44 U.S.C. 3501 et seq.)

**Spencer W. Clark,**

Treasury PRA Clearance Officer.

[FR Doc. 2025-22704 Filed 12-12-25; 8:45 am]

BILLING CODE 4830-01-P

**DEPARTMENT OF THE TREASURY**

**Agency Information Collection Activities; Submission for OMB Review; Comment Request; U.S. Business Income Tax Returns and Related Forms, Schedules, Attachments, and Published Guidance**

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice of information collection; request for comment.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests 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 these requests.

**DATES:** Comments should be received on or before January 14, 2026 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](http://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](mailto:PRA@treasury.gov), calling (202) 927-5331, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION: Internal Revenue Service (IRS)**

**Title:** U.S. Business Income Tax Returns.  
**OMB Control Number:** 1545-0123.

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

**Description:** These forms, schedules, and attachments are used by businesses to report their income tax liability. This information collection request covers the burden associated with preparing and submitting business tax returns and related forms, schedules, and attachments, and complying with published guidance.

**Current Actions:** There have 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. This approval package is being submitted for renewal purposes.

**Form:** 1065, 1120 series, and all related forms, schedules, attachments and published guidance.

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

**Estimated Number of Respondents:** 14,000,000.

**Frequency of Response:** Annually.

**Estimated Total Number of Annual Responses:** 14,000,000.