18 8, Kagithane, Istanbul, Turkey; DOB 14 Nov 1980; POB Istanbul, Turkey; nationality Turkey; Gender Female; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; National ID No. 34088200656 (Turkey) (individual) [SDGT] (Linked To: HIZBALLAH).

Designated pursuant to section 1(a)(iii)(C) of E.O. 13224, as amended, for having materially assisted, sponsored, or provided financial, material, or technological support for, or goods or services to or in support of, Hizballah, a person whose property and interests in property are blocked pursuant to E.O. 13224.

Entities

1. HIZBALLAH (a.k.a. ANSAR ALLAH; a.k.a. EXTERNAL SECURITY ORGANIZATION OF HEZBOLLAH; a.k.a. FOLLOWERS OF THE PROPHET MUHAMMED; a.k.a. HIZBALLAH ESO; a.k.a. HIZBALLAH INTERNATIONAL; a.k.a. ISLAMIC JIHAD; a.k.a. ISLAMIC JIHAD FOR THE LIBERATION OF PALESTINE; a.k.a. ISLAMIC JIHAD ORGANIZATION; a.k.a. LEBANESE HEZBOLLAH; a.k.a. LEBANESE HIZBALLAH; a.k.a. ORGANIZATION OF RIGHT AGAINST WRONG; a.k.a. ORGANIZATION OF THE OPPRESSED ON EARTH; a.k.a. PARTY OF GOD; a.k.a. REVOLUTIONARY JUSTICE ORGANIZATION; a.k.a. ''ESO''; a.k.a. ''EXTERNAL SECURITY ORGANIZATION''; a.k.a. ''EXTERNAL SERVICES ORGANIZATION''; a.k.a. ''FOREIGN ACTION UNIT''; a.k.a. ''FOREIGN RELATIONS DEPARTMENT''; a.k.a. ''FRD''; a.k.a. ''LH''; a.k.a. ''SPECIAL OPERATIONS BRANCH''); Additional Sanctions Information—Subject to Secondary Sanctions Pursuant to the Hizballah Financial Sanctions Regulations; Secondary sanctions risk: section 1(b) of Executive Order 13224, as amended by Executive Order 13886; Organization Type: Transnational Terrorist Group [FTO] [SDGT] [IRGC] [IFSR] (Linked To: ISLAMIC REVOLUTIONARY GUARD CORPS (IRGC)-QODS FORCE).

Designated pursuant to section 1(a)(iii)(A) of E.O. 13224, as amended, for being owned, controlled, or directed by, or having acted or purported to act for or on behalf of, directly or indirectly, the IRGC–QF, a person whose property and interests in property are blocked pursuant to E.O. 13224.

(Authority: E.O. 13224, as amended)

Bradley T. Smith,

Director, Office of Foreign Assets Control.

[FR Doc. 2026–17332 Filed 8–24–26; 8:45 am]

BILLING CODE 4810–AL–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on U.S. Individual Income Tax Returns and Related Forms, Schedules, Attachments, and Published Guidance

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of information collection; request for comments.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995, the IRS is inviting comments on the information collection request outlined in this notice.

DATES: Written comments should be received on or before October 26, 2026 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.* Include ''OMB Control No. 1545–0074'' in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: View the latest drafts of the tax forms related to the information collection listed in this notice at *https://www.irs.gov/draft-tax-forms.* Requests for additional information or copies of this collection should be directed to Ronald J. Durbala, at (202) 317–5746, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at *RJoseph.Durbala@irs.gov.*

SUPPLEMENTARY INFORMATION: The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the impact and minimize the burden of its information collection requirements. 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, and viewable on relevant websites. For this reason, please do not include in your comments information of a confidential nature, such as sensitive personal information. 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 shall 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.

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. Individual Income Tax Returns and Related Forms, Schedules, Attachments, and Published Guidance.

OMB Number: 1545–0074.

Form Numbers: Form 1040 and all related forms, schedules, and attachments.

Abstract: 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. It is anticipated that 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 Treasury. This approval package is being submitted for renewal purposes.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals or Households.

Preliminary Estimated Number of Respondents: 170,400,000.

Preliminary Estimated Time per Respondent (Hours): 11 hrs. 27 mins.

Preliminary Estimated Total Annual Time (Hours): 1,950,000,000.

Preliminary Estimated Monetized Time ($): 44,242,000,000.

Preliminary Estimated Total Out-of-Pockets Costs ($): 51,234,000,000.

Preliminary Estimated Total Monetized Burden ($): 95,476,000,000.

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

Approved: August 21, 2026.

Jon R. Callahan,

Senior Tax Analyst.

Appendix-A: Forms and Schedules

Form No.	Form name
1040	U.S. Individual Income Tax Return.
Schedule 1 (1040)	Additional Income and Adjustments to Income.
Schedule 1–A (1040)	Additional Deductions.
Schedule 2 (1040)	Additional Taxes.
Schedule 3 (1040)	Additional Credits and Payments.
Schedule 3–A (1040)	Federal Public Benefit.
1040–C	U.S. Departing Alien Income Tax Return.
1040 X	Amended U.S. Individual Income Tax Return.
1040 NR	U.S. Nonresident Alien Income Tax Return.
Schedule NEC (1040NR)	Tax on Income Not Effectively Connected with a U.S. Trade or Business.
Schedule A (1040NR)	Itemized Deductions.
Schedule OI (1040NR)	Other Information.
Schedule P (1040NR)	Gain or Loss of Foreign Persons from Sale or Exchange of Certain Partnership Interests.
1040–SR	U.S. Tax Return for Seniors.
1040–SS	U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico).
Schedule A (1040)	Itemized Deductions.
Schedule B (1040)	Interest and Ordinary Dividends.
Schedule C (1040)	Profit or Loss from Business.
Schedule D (1040)	Capital Gains and Losses.
Schedule E (1040)	Supplemental Income and Loss.
Schedule EIC (1040)	Earned Income Credit.
Schedule F (1040)	Profit or Loss from Farming.
Schedule H (1040)	Household Employment Taxes.
Schedule J (1040)	Income Averaging for Farmers and Fishermen.
Schedule LEP (1040)	Request for Change in Language Preference.
Schedule R (1040)	Credit for the Elderly or the Disabled.
Schedule SE (1040)	Self-Employment Tax.
1040 V	Payment Voucher.
1040 ES/OCR	Estimated Tax for Individuals (Optical Character Recognition with Form 1040V).
1040 ES	Estimate Tax for Individuals.
1040 ES (NR)	U.S. Estimated Tax for Nonresident Alien Individuals.
Schedule 8812 (1040)	Credits for Qualifying Children and Other Dependents.
172	Net Operating Losses (NOLs) for Individuals, Estates, and Trusts.
461	Limitation on Business Losses.
673	Statement for Claiming Exemption from Withholding on Foreign Earned Income Eligible for the Exclusion(s) Provided by Section 911.
926	Return by a U.S. Transferor of Property to a Foreign Corporation.
965–A	Individual Report of Net 965 Tax Liability.
965–C	Transfer Agreement Under 965(h)(3).
970	Application to Use LIFO Inventory Method.
972	Consent of Shareholder to Include Specific Amount in Gross Income.
982	Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment).
1045	Application for Tentative Refund.
1062	Deferral of Tax on Gain From the Sale or Exchange of Qualified Farmland Property to Qualified Farmers.
Schedule A (1062)	Section 1062 Gain From the Sale or Exchange of Qualified Farmland Property to a Qualified Farmer.
1116	Foreign Tax Credit (Individual, Estate, or Trust).
Schedule B (1116)	Foreign Tax Carryover Reconciliation Schedule.
Schedule C (1116)	Foreign Tax Redetermination.
1118	Foreign Tax Credit—Corporations.
1127	Application for Extension of Time for Payment of Tax Due to Undue Hardship.
1128	Application to Adopt, Change or Retain a Tax Year.
1310	Statement of Person Claiming Refund Due a Deceased Taxpayer.
2106	Employee Business Expenses.
2120	Multiple Support Declaration.
2210	Underpayment of Estimated Tax by Individuals, Estates, and Trusts.
2210–F	Underpayment of Estimated Tax by Farmers and Fishermen.
2350	Application for Extension of Time to File U.S. Income Tax Return.
2441	Child and Dependent Care Expenses.
2555	Foreign Earned Income.
3115	Application for Change in Accounting Method.
3468	Investment Credit.
3520	Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts.
3520–A	Annual Information Return of Foreign Trust With a U.S. Owner.
3800	General Business Credit.

Form No.	Form name
Schedule A (3800)	Transfer Election Statement.
3903	Moving Expenses.
4136	Credit for Federal Tax Paid on Fuels.
Schedule A (4136)	Business Activity Report for Credit for Federal Tax Paid on Fuels.
4137	Social Security and Medicare Tax on Unreported Tip Income.
4255	Recapture of Investment Credit.
4361	Application for Exemption from Self-Employment Tax for Use by Ministers, Members of Religious Orders, and Christian Science Practitioners.
4562	Depreciation and Amortization (Including Information on Listed Property).
4562–B	Amortization.
4563	Exclusion of Income for Bona Fide Residents of American Samoa.
4684	Causalities and Thefts.
4797	Sale of Business Property.
4835	Farm Rental Income and Expenses.
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.
4868	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return.
4952	Investment Interest Expense Deduction.
4970	Tax on Accumulation Distribution of Trusts.
4972	Tax on Lump-Sum Distributions.
5074	Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands (CNMI).
5213	Election to Postpone Determination as to Whether the Presumption Applies that an Activity is Engaged in for Profit.
5329	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.
5405	Repayment of the First-Time Homebuyer Credit.
5471	Information Return of U.S. Persons with Respect to Certain Foreign Corporations.
Schedule E (5471)	Income, War Profits, and Excess Profits Taxes Paid or Accrued.
Schedule G–1 (5471)	Cost Sharing Arrangement.
Schedule H (5471)	Current Earnings and Profits.
Schedule I–1 (5471)	Information for Global Intangible Low-Taxed Income.
Schedule J (5471)	Accumulated Earnings and Profits (E&P) of Controlled Foreign Corporations.
Schedule M (5471)	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons.
Schedule O (5471)	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock.
Schedule P (5471)	Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations.
Schedule Q (5471)	CFC Income by CFC Income Groups.
5695	Residential Energy Credits.
5713	International Boycott Report.
Schedule A (5713)	International Boycott Factor (Section 999(c)(1)).
Schedule B (5713)	Specifically Attributable Taxes and Income (Section 999(c)(2)).
Schedule C (5713)	Tax Effect of the International Boycott Provisions.
5884	Work Opportunity Credit.
5884–A	Employee Retention Credit.
6198	At-Risk Limitations.
6251	Alternative Minimum Tax-Individuals.
6252	Installment Sale Income.
6478	Biofuel Producer Credit.
6765	Credit for Increasing Research Activities.
6781	Gains and Losses from Section 1256 Contracts and Straddles.
7203	S Corporation Shareholder Stock and Debt Basis Limitations.
7204	Consent to Extend the Time to Assess Tax Related to Contested Foreign Income Taxes-Provisional Foreign Tax Credit Agreement.
7205	Energy Efficient Commercial Buildings Deduction.
7206	Self-Employed Health Insurance Deduction.
7207	Advanced Manufacturing Production Credit.
7210	Clean Hydrogen Production Credit.
7211	Clean Electricity Production Credit.
7213	Nuclear Power Production Credit.
7217	Partner's Report of Property Distributed by a Partnership.
7218	Clean Fuel Production Credit.
7220	Prevailing Wage and Apprenticeship (PWA) Verification and Corrections.
8082	Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR).
8275	Disclosure Statement.
8275–R	Regulation Disclosure Statement.
8283	Noncash Charitable Contributions.
8332	Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent.
8379	Injured Spouse Allocation.
8396	Mortgage Interest Credit.
8453	U.S. Individual Income Tax Transmittal for an IRS e-file Return.
8453–TR	E-file Declaration or Authorization for Form 1045/1139.
8582	Passive Activity Loss Limitation.
8582–CR	Passive Activity Credit Limitations.
8586	Low-Income Housing Credit.
8594	Asset Acquisition Statement Under Section 1060.
8606	Nondeductible IRAs.

Form No.	Form name
8609–A	Annual Statement for Low-Income Housing Credit.
8611	Recapture of Low-Income Housing Credit.
8615	Tax for Certain Children Who Have Unearned Income.
8621	Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund.
8621–A	Return by a Shareholder Making Certain Late Elections to End Treatment as a Passive Foreign Investment Company.
8689	Allocation of Individual Income Tax to the U.S. Virgin Islands.
8697	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts.
8801	Credit for Prior Year Minimum Tax-Individuals, Estates, and Trusts.
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.
8818	Optional Form to Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989.
8820	Orphan Drug Credit.
8824	Like-Kind Exchanges.
8825	Rental Real Estate Income and Expenses of a Partnership or an S Corporation.
Schedule A (8825)	Rental Real Estate Other Deductions.
8826	Disabled Access Credit.
8828	Recapture of Federal Mortgage Subsidy.
8829, 8830	Expenses for Business Use of Your Home.
8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).
8834	Qualified Electric Vehicle Credit.
8835	Renewable Electricity, Refined Coal, and Indian Coal Production Credit.
8838	Consent to Extend the Time to Assess Tax Under Section 367-Gain Recognition Agreement.
8838–P	Consent To Extend the Time To Assess Tax Pursuant to the Gain Deferral Method (Section 721(c)).
8839	Qualified Adoption Expenses.
8840	Closer Connection Exception Statement for Aliens.
8843	Statement for Exempt Individuals and Individuals with a Medical Condition.
8844	Empowerment Zone Employment Credit.
8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips.
8853	Archer MSA's and Long-Term Care Insurance Contracts.
8854	Initial and Annual Expatriation Statement.
8858	Information Return of U.S. Persons with Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs).
Schedule M (8858)	Transactions Between Foreign Disregarded Entity (FDE) or Foreign Branch (FB) and the Filer or Other Related Entities.
8859	Carryforward of the District of Columbia First-Time Homebuyer Credit.
8862	Information to Claim Earned Income Credit After Disallowance.
8863	Education Credits (American Opportunity and Lifetime Learning Credits).
8864	Biodiesel and Renewable Diesel Fuels Credit.
8865	Return of U.S. Persons with Respect to Certain Foreign Partnerships.
Schedule G (8865)	Statement of Application for the Gain Deferral Method Under Section 721(c).
Schedule H (8865)	Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721(c).
Schedule K–1 (8865)	Partner's Share of Income, Deductions, Credits, etc.
Schedule K–2 (8865)	Partners' Distributive Share Items—International.
Schedule K–3 (8865)	Partner's Share of Income, Deductions, Credits, etc. International.
Schedule O (8865)	Transfer of Property to a Foreign Partnership (Under section 6038B).
Schedule P (8865)	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership.
8866	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method.
8867	Paid Preparer's Due Diligence Checklist.
8873	Extraterritorial Income Exclusion.
8874	New Markets Credit.
8878	IRS e-file Signature Authorization for Form 4868 or Form 2350.
8879	IRS e-file Signature Authorization.
8880	Credit for Qualified Retirement Savings Contributions.
8881	Credit for Small Employer Pension Plan Startup Costs.
8882	Credit for Employer-Provided Child Care Facilities and Services.
8883	Asset Allocation statement under section 338.
8886	Reportable Transaction Disclosure Statement.
8888	Allocation of Refund (Including Savings Bond Purchases).
8889	Health Savings Accounts (HSAs).
8896	Low Sulfur Diesel Fuel Production Credit.
8898	Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Possession.
8900	Qualified Railroad Track Maintenance Credit.
8903	Domestic Production Activities Deduction.
8904	Credit for Oil and Gas Production From Marginal Wells.
8906	Distilled Spirits Credit.
8908	Energy Efficient Home Credit.
8911	Alternative Fuel Vehicle Refueling Property Credit.
Schedule A (8911)	Alternative Fuel Vehicle Refueling Property.
8912	Credit to Holders of Tax Credit Bonds.
8915–F	Qualified Disaster Retirement Plan Distributions and Repayments.
8919	Uncollected Social Security and Medicare Tax on Wages.
8925	Report of Employer-Owned Life Insurance Contracts.
8932	Credit for Employer Differential Wage Payments.

Form No.	Form name
8933	Carbon Oxide Sequestration Credit.
Schedule A (8933)	Disposal or Enhanced Oil Recovery Owner Certification.
Schedule B (8933)	Disposal Operator Certification.
Schedule C (8933)	Enhanced Oil Recovery Operator Certification.
Schedule D (8933)	Recapture Certification.
Schedule E (8933)	Election Certification.
Schedule F (8933)	Utilization Certification.
8936	Clean Vehicle Credits.
Schedule A (8936)	Clean Vehicle Credit Amount.
8938	Statement of Specified Foreign Financial Assets.
8941	Credit for Small Employer Health Insurance Premiums.
8949	Sales and other Dispositions of Capital Assets.
8958	Allocation of Tax Amounts Between Certain Individuals in Community Property States.
8960	Net Investment Income Tax-Individuals, Estates, and Trusts.
8962	Premium Tax Credit (PTC).
8964–ELE	Section 987 Elections.
8964–TRA	Section 987 Transition Information.
8978	Partner's Additional Reporting Year Tax.
Schedule A (8978)	Partners Additional Reporting Year Tax.
8990	Limitation on Business Interest Expense Under Section 163(j).
8992	U.S Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI).
Schedule A (8992)	Schedule A, for Global Intangible Low-Taxed Income (GILTI).
8993	Section 250 Deduction for Foreign Derived Intangible Income (FDII) and Global Intangible Low-Taxed Income (GILTI).
8994	Employer Credit for Paid Family and Medical Leave.
8995	Qualified Business Income Deduction Simplified Computation.
8995–A	Qualified Business Income Deduction.
Schedule A (8995–A)	Specified Service Trades or Businesses.
Schedule B (8995–A)	Aggregation of Business Operations.
Schedule C (8995–A)	Loss Netting And Carryforward.
Schedule D (8995–A)	Special Rules for Patrons of Agricultural or Horticultural Cooperatives.
8997	Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments.
9000	Alternative Media Preference.
9465	Installment Agreement Request.
15620	Section 83(b) Election.
W–4	Employee's Withholding Certificate.
W–4 P	Withholding Certificate for Pension or Annuity Payments.
W–4 S	Request for Federal Income Tax Withholding from Sick Pay.
W–4 V	Voluntary Withholding Request.
W–4 R	Withholding Certificate for Retirement Payments Other Than Pensions or Annuities.
W–7	Application for IRS Individual Taxpayer Identification Number.
W–7 A	Application for Taxpayer Identification Number for Pending U.S. Adoptions.
W–7 (COA)	Certificate of Accuracy for IRS Individual Taxpayer Identification Number.
Form T (Timber)	Forest Activities Schedule.

Appendix-B: Guidance Documents

Guidance	Title/description
Notice 2006–52	Deduction for Energy Efficient Commercial Buildings.
Notice 2008–40	Amplification of Notice 2006–52; Deduction for Energy Efficient Commercial Buildings.
Notice 2024–60	Required Procedures to Claim a Section 45Q Credit for Utilization of Carbon Oxide.
Notice 2025–75	Transition Rule for Applying Section 951(a)(2)(B).
Notice 2026–1	Safe Harbor for the Credit for Carbon Oxide Sequestration under Section 45Q for Qualified Carbon Oxide Disposed of in Secure Geological Storage in Calendar Year 2025.
Notice 2026–11	Interim Guidance on Additional First Year Depreciation Deduction under § 168(k).
Notice 2026–15	Guidance to Apply Interim Safe Harbors for Purposes of Determining a Taxpayer's Material Assistance from a Prohibited Foreign Entity; Other Prohibited Foreign Entity Guidance.
Notice 2026–16	Interim Guidance on Special Depreciation Allowance for Qualified Production Property.
Notice 2026–17	Modifications to Rules for Computing Taxable Income or Loss and Foreign Currency Gain or Loss Under Section 987.
Publication 972 Tables	Child Tax Credit.
Rev. Proc. 2004–12	Section 35.—Health Insurance Costs of Eligible Individuals.
Rev. Proc. 2011–34	Rules for certain rental real estate activities.
Rev. Proc. 2019–38	Trade or Business.
Rev. Proc. 2024–09	Changes in accounting periods and in methods of accounting.
Rev. Proc. 2024–23	Changes in accounting periods and in methods of accounting.
Rev. Proc. 2025–8	Changes in Accounting Periods and in Methods of Accounting.
Rev. Proc. 2025–23	Changes in accounting periods and in methods of accounting.
Rev. Proc. 2025–28	Changes in Accounting Periods and in Methods of Accounting.
TD 7918	Income, war profits, or excess profits tax paid or accrued.
TD 8400	Taxation of Gain or Loss from Certain Nonfunctional Currency Transactions (Section 988 Transactions).

Guidance	Title/description
TD 8459	The Taxation of Settlement Funds and Related Transfers and Distributions.
TD 8929	Accounting for Long-Term Contracts.
TD 8995	Mid-Contract Change in Taxpayer Completing Contract Accounted for Under Long-Term Contract Method of Accounting.
TD 9035	Constructive Transfers and Transfers of Property to a Third Party on Behalf of a Spouse.
TD 9137	Partnership Long-Term Contract Transactions.
TD 9764	Section 6708 Failure To Maintain List of Advisees With Respect to Reportable Transactions.
TD 9408	Dependent Child of Divorced or Separated Parents or Parents Who Live Apart.
TD 9902	Guidance Under Sections 951A and 954 Regarding Income Subject to a High Rate of Foreign Tax.
TD 9920	Income Tax Withholding on Certain Periodic Retirement and Annuity Payments Under Section 3405(a).
TD 9924	Income Tax Withholding from Wages.
TD 9959	Guidance Related to the Foreign Tax Credit; Clarification of Foreign-Derived Intangible Income.
TD 9993	Transfer of Certain Credits.
TD 9998	Increased Amounts of Credit or Deduction for Satisfying Certain Prevailing Wage and Registered Apprenticeship Requirements.
TD 9999	Statutory Disallowance of Deductions for Certain Qualified Conservation Contributions Made by Partnerships and S Corporations.
TD 1023	Credit for Production of Clean Hydrogen and Energy Credit.
TD 1024	Section 45Y Clean Electricity Production Credit and Section 48E Clean Electricity Investment Credit.

[FR Doc. 2026–17292 Filed 8–24–26; 8:45 am]

BILLING CODE 4831–GV–P