Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet.

However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of the form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and publications usually have some additional changes before their final release. Early release drafts are posted at IRS.gov/DraftForms and remain there after the final release is posted at IRS.gov/LatestForms. Also see IRS.gov/Forms.

Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, publications, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at IRS.gov/FormsComments. Include "NTF" followed by the form or publication number (for example, "NTF1040", "NTFW4", "NTF501", etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more information, click here.

TREASURY/IRS AND OMB USE ONLY DRAFT

SCHEDULE A (Form 8996)

(December 2026)

Department of the Treasury
Internal Revenue Service

QOZ Business Property Directly Owned or Leased by QOZB

Attach to your tax return. See instructions.
Go to *www.irs.gov/Form8996* for instructions and the latest information.

OMB No. 1545-0123

Schedule A is a continuation sheet from Form 8996 Part VI. Complete Schedule A for each applicable QOZB with QOZ business property held in more than three QOZs. If the QOZB has QOZ business property in more than six QOZs, attach as many Schedules A as needed. See instructions.

1 Name of QOF shown on Form 8996	**2 Taxpayer identification number of QOF**
3 Name of QOZB	**4 QOZB TIN**

		(a)	(b)	(c)
5	Population census tract number for each tract in which QOZB operates	**QOZ Number:**	**QOZ Number:**	**QOZ Number:**
6	Physical address of business activity within the QOZ			
7	NAICS code			
8	Total value of business property that is real property as of 12/31			
9	Number of residential units (if any) as of 12/31			
10	Average number of monthly FTEs within the QOZ			
11	First date QOZB acquired or leased any QOZ business property			
12a	Is QOZB substantially improving any QOZ business property?	☐ **Yes** ☐ **No**	☐ **Yes** ☐ **No**	☐ **Yes** ☐ **No**
12b	If "Yes," date improvement began			
13a	Is QOZB utilizing a working capital safe harbor?	☐ **Yes** ☐ **No**	☐ **Yes** ☐ **No**	☐ **Yes** ☐ **No**
13b	If "Yes," date safe harbor expected to end			
14	QOZ business property held by QOZB on last day of first 6-month period of tax year			
14a	Owned Property Value			
14b	Leased Property Value			
15	QOZ business property held by QOZB on last day of tax year			
15a	Owned Property Value			
15b	Leased Property Value			

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