

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
Total Monetized Burden *	\$93,680,000,000	(\$3,503,000,000)	\$1,611,000,000	\$0	\$91,788,000,000

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.

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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. 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, calling (202) 927–5331, or viewing the entire information collection request at 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.

Estimated Time per Response: 61 hours, 13 minutes.
Estimated Total Annual Burden Hours: 857,000,000.
Estimated Monetized Time (\$): 52,575,000,000.
Estimated Out-of-Pocket Costs (\$): 79,219,000,000.
Estimated Total Monetized Burden (\$): 131,794,000,000.

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. BUSINESS 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	13,900,000	100,000	0	0	14,000,000
Time (Hours)	935,100,000	(70,100,000)	(8,000,000)	0	857,000,000
Monetized Time	\$56,152,000,000	(\$3,362,000,000)	(\$215,000,000)	\$0	\$52,575,000,000
Out-of-Pocket Costs	\$71,617,000,000	\$8,044,000,000	(\$442,000,000)	\$0	\$79,219,000,000
Total Monetized Burden *	\$127,769,000,000	\$4,682,000,000	(\$657,000,000)	\$0	\$131,794,000,000

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.

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DEPARTMENT OF VETERANS AFFAIRS

Privacy Act of 1974; Matching Program

AGENCY: Veterans Benefits Administration (VBA), Department of Veterans Affairs (VA).

ACTION: Notice of a new matching program.

SUMMARY: The Department of Veterans Affairs (VA), Veterans Benefits Administration (VBA), has an 18-month computer matching agreement (CMA) agreement with the Department of Justice (DOJ), Federal Bureau of Prisons (BOP) regarding veterans, VA beneficiaries, and caregivers who are in federal prison and are also in receipt of compensation and pension benefits. The purpose of this CMA is to re-establish the agreement between VA/VBA and DOJ/BOP, where the matched data will be used to adjust compensation and pension benefits of incarcerated veterans, VA beneficiaries, and caregivers.

DATES: Comments on this matching program must be received no later than 30 days after date of publication in the

Federal Register. If no public comment is received during the period allowed for comment or unless otherwise published in the **Federal Register** by VA, the new agreement will become effective a minimum of 30 days after date of publication in the **Federal Register**. If VA receives public comments, VA shall review the comments to determine whether any changes to the notice are necessary. This matching program will be valid for 18 months from the effective date of this notice.

ADDRESSES: Comments may be submitted through www.Regulations.gov or mailed to VA Privacy Service, 810 Vermont Avenue NW, (005X6F), Washington, DC 20420. Comments should indicate that they are submitted in response to the computer matching agreement between the Department of Veterans Affairs and the Federal Bureau of Prisons. Comments received will be available at regulations.gov for public viewing, inspection or copies.

FOR FURTHER INFORMATION CONTACT: Delonda Garmon (VBA), Delonda.Garmon2@va.gov, 202-461-9700.

SUPPLEMENTARY INFORMATION: This matching program between VA/VBA and DOJ/BOP identifies VA beneficiaries who are in receipt of certain VA benefit payments and who are confined for a period exceeding 60 days due to a conviction for a felony or

a misdemeanor. VA/VBA uses the DOJ/BOP records provided in the match to update the master records of VA beneficiaries receiving benefits and to adjust their VA benefits, accordingly, if needed. This agreement sets forth the responsibilities of VA/VBA and DOJ/BOP with respect to information disclosed pursuant to this agreement and takes into account both agencies' responsibilities under the Privacy Act of 1974, 5 U.S.C. 552a, as amended by the Computer Matching and Privacy Protection Act of 1988, as amended; and the regulations promulgated thereunder, including computer matching portions of a revision of OMB Circular No. A-130, 81 FR 49689 dated July 28, 2016.

Participating Agencies: The United States Department of Veterans Affairs (VA), Veterans Benefits Administration (VBA) as the matching recipient agency and the United States Department of Justice (DOJ), Federal Bureau of Prisons (BOP) as the matching source agency.

Authority for Conducting the Matching Program: The legal authority to conduct this match is 38 U.S.C. 1505, 5106, and 5313. Section 5106 requires any Federal department or agency to provide VA such information as VA requests for the purposes of determining eligibility for, or the amount of VA benefits, or verifying other information with respect thereto. Section 1505 provides that no VA pension benefits shall be paid to or for any person eligible for such benefits, during the