

If the Board proposes additional changes to the FR Y-14A reporting forms after the publication of this notice, the OCC may make corresponding changes to the OCC reporting forms to minimize inconsistencies and reduce burden. The OCC's proposed new reporting forms and instructions are available on the OCC's website at <https://www.occ.treas.gov/publications-and-resources/forms/dodd-frank-act-stress-test/index-dodd-frank-act-stress-test.html>.

#### Estimated Burden

*Estimated Frequency of Response:* On occasion.

*Estimated Number of Respondents:* 4 annually and 5 biennially.

*Estimated Total Annual Burden:* 2,881.67 hours.

*Comments:* On November 28, 2025, the OCC published a 60-day notice for this information collection, (90 FR 54886). No comments were received.

*Comments continue to be invited on:*

(a) Whether the collection of information is necessary for the proper performance of the functions of the OCC, including whether the information has practical utility;

(b) The accuracy of the OCC'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 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.

**Christopher A. Crawford,**

*Acting Assistant Director, Office of the Comptroller of the Currency.*

[FR Doc. 2026-02128 Filed 2-2-26; 8:45 am]

**BILLING CODE 4810-33-P**

## DEPARTMENT OF THE TREASURY

### Bureau of the Fiscal Service

#### Prompt Payment Interest Rate; Contract Disputes Act

**AGENCY:** Bureau of the Fiscal Service, Treasury.

**ACTION:** Notice of prompt payment interest rate; Contract Disputes Act.

**SUMMARY:** For the period beginning January 1, 2026, and ending on June 30, 2026, the prompt payment interest rate is  $4\frac{1}{8}$  per centum per annum.

**DATES:** Applicable January 1, 2026, to June 30, 2026.

**ADDRESSES:** Comments or inquiries may be mailed to: Alternative Payments Division, Bureau of the Fiscal Service, 801 9th Street NW, Washington, DC 20220. Comments or inquiries may also be emailed to [PromptPayment@fiscal.treasury.gov](mailto:PromptPayment@fiscal.treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Pavita Murthi, Alternative Payments Division, (202) 874-5303; or Ashlee Adams, Senior Counsel, Office of the Chief Counsel, (304) 480-8692.

**SUPPLEMENTARY INFORMATION:** An agency that has acquired property or service from a business concern and has failed to pay for the complete delivery of property or service by the required payment date shall pay the business concern an interest penalty. 31 U.S.C. 3902(a). The Contract Disputes Act of 1978, sec. 12, Public Law 95-563, 92 Stat. 2389, and the Prompt Payment Act, 31 U.S.C. 3902(a), provide for the calculation of interest due on claims at the rate established by the Secretary of the Treasury.

The Secretary of the Treasury has the authority to specify the rate by which the interest shall be computed for interest payments under section 12 of the Contract Disputes Act of 1978 and under the Prompt Payment Act. Under the Prompt Payment Act, if an interest penalty is owed to a business concern, the penalty shall be paid regardless of whether the business concern requested payment of such penalty. 31 U.S.C. 3902(c)(1). Agencies must pay the interest penalty calculated with the interest rate, which is in effect at the time the agency accrues the obligation to pay a late payment interest penalty. 31 U.S.C. 3902(a). "The interest penalty shall be paid for the period beginning on the day after the required payment date and ending on the date on which payment is made." 31 U.S.C. 3902(b).

Therefore, notice is given that the Secretary of the Treasury has determined that the rate of interest applicable for the period beginning January 1, 2026, and ending on June 30, 2026, is  $4\frac{1}{8}$  per centum per annum.

**Timothy E. Gribben,**

*Commissioner, Bureau of the Fiscal Service.*

[FR Doc. 2026-02176 Filed 2-2-26; 8:45 am]

**BILLING CODE 4810-AS-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Agency Information Collection Activities: Comment Request Burden Related to the Reporting of Abusive Tax Promotions or Preparers

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

**ACTION:** Notice of information collection and 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 April 6, 2026 to be assured of consideration.

**ADDRESSES:** Direct all written comments and recommendations to Andrés Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email at [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Please include, "OMB Number: 1545-2219—Public Comment Request Notice" in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to Ronald J. Durbala, (202)-317-5746 or via email at [Rjoseph.Durbala@irs.gov](mailto: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 its 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 be 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.

*Title:* Reporting Abusive Tax Promotions or Preparers.

*OMB Number:* 1545–2219.

*Form Number(s):* Form 14242.

*Abstract:* Form 14242 is used to document the information necessary to report an abusive tax avoidance scheme. Respondents can be individuals, businesses and tax return preparers.

*Current Actions:* There are no changes being made to the forms at this time.

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

*Affected Public:* Business or other for-profit organizations, individuals, not-for-profit institutions, farms, and Federal, state, local or tribal governments.

*Estimated Number of Respondents:* 460.

*Estimated Time per Respondent:* 10 min.

*Estimated Total Annual Burden Hours:* 77.

Dated: January 29, 2026.

**Ronald J. Durbala,**

*Tax Analyst.*

[FR Doc. 2026–02171 Filed 2–2–26; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Agency Information Collection Activities; Comment Request Concerning the Burden Related Information Reporting on Required Returns in the Case of Real Estate Transaction

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

**ACTION:** Notice of information collection and 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 April 6, 2026 to be assured of consideration.

**ADDRESSES:** Direct all written comments and recommendations to Andrés Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email at [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Please include, “OMB Number: 1545–1592—Public

Comment Request Notice” in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to Ronald J. Durbala, (202)–317–5746 or via email at [RJoseph.Durbala@irs.gov](mailto: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 its 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 be 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.

*Title:* Information reporting requirements in section 6045(e).

*OMB Number:* 1545–1592.

*Project Number(s):* Rev. Proc. 2007–12.

*Abstract:* This revenue procedure sets forth the acceptable form of the written assurances (certification) that a real estate reporting person must obtain from the seller of a principal residence to except such sale or exchange from the information reporting requirements for real estate transactions under section 6045(e)(5) of the Internal Revenue Code.

*Current Actions:* There is no change to the burden previously approved by OMB.

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

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

*Estimated Number of Respondents:* 2,300,000.

*Estimated Time per Respondent:* 11 min.

*Estimated Total Annual Burden Hours:* 420,500.

Dated: January 29, 2026.

**Ronald J. Durbala,**

*Tax Analyst.*

[FR Doc. 2026–02172 Filed 2–2–26; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

[TREAS–DO–2026–0001]

### Request for Information Related to the Financial Literacy and Education Commission (FLEC) Update to the U.S. National Strategy for Financial Literacy

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

**ACTION:** Request for information (RFI).

**SUMMARY:** The Department of the Treasury (Treasury) invites public input to inform the interagency Financial Literacy and Education Commission (FLEC)’s statutorily required annual review of the U.S. National Strategy for Financial Literacy (National Strategy), which was last updated in 2020. This request for information (RFI) offers the opportunity for interested individuals and organizations to provide feedback on the National Strategy to ensure that financial literacy programs and initiatives continue to be relevant, effective, and responsive.

**DATES:** Written comments and information are requested on or before April 6, 2026.

**ADDRESSES:** Please submit comments electronically through the Federal eRulemaking Portal: <https://www.regulations.gov>, under docket number TREAS–DO–2026–0001. In general, all comments will be available for inspection at [www.regulations.gov](https://www.regulations.gov). Comments, including attachments and other supporting materials, are part of the public record. Do not submit any information in your comments or supporting materials that you consider confidential or inappropriate for public disclosure.

**FOR FURTHER INFORMATION CONTACT:** Tanya McInnis, Deputy Director, Office of Consumer Policy, (202) 577–7860, [Tanya.McInnis2@treasury.gov](mailto:Tanya.McInnis2@treasury.gov); Cheryl Cooper, Senior Advisor, Office of Consumer Policy, (202) 702–6793, [Cheryl.Cooper@treasury.gov](mailto:Cheryl.Cooper@treasury.gov).

**SUPPLEMENTARY INFORMATION:**

#### I. Background

A vibrant, competitive, and pro-growth financial sector is underpinned by broad-based financial literacy that