

DEPARTMENT OF THE TREASURY**Internal Revenue Service****Agency Information Collection Activities: Comment Request on Burden Related to Form 1120–ND, Return for Nuclear Decommissioning Funds and Certain Related Persons**

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 13, 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. Please include, “OMB Number: 1545–0954—Public Comment Request Notice” 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, (202) 317–5746 or via email 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 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: Return for Nuclear Decommissioning Funds and Certain Related Persons.

OMB Number: 1545–0954.

Form Number(s): Form 1120–ND.

Abstract: This form is used by nuclear decommissioning funds to report contributions received, income earned, administration expenses, and the tax on modified gross income. It is also sometimes used to report and pay the section 4951 taxes on self-dealing.

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.

Estimated Number of Respondents: 100.

Estimated Time per Respondent: 32 hrs., 35 min.

Estimated Total Annual Burden Hours: 3,259.

Dated: February 9, 2026.

Ronald J. Durbala,

Tax Analyst.

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UNIFIED CARRIER REGISTRATION PLAN**Sunshine Act Meetings**

TIME AND DATE: February 19, 2026, 12:00 p.m. to 3:00 p.m., Eastern Time.

PLACE: The meeting will be accessible via conference call and via Zoom Meeting and Screenshare. Any interested person may call (i) 1–929–205–6099 (US Toll) or 1–669–900–6833 (US Toll), Meeting ID: 991 4902 6456, to listen and participate in this meeting. The website to participate via Zoom Meeting and Screenshare is <https://kellen.zoom.us/join/99149026456>.

STATUS: This meeting will be open to the public.

MATTERS TO BE CONSIDERED: The Unified Carrier Registration Plan Finance Subcommittee (the “Subcommittee”) will continue its work in developing and implementing the Unified Carrier Registration Plan and Agreement. The subject matter of this meeting will include:

Proposed Agenda**I. Call to Order—UCR Finance Subcommittee Chair**

The UCR Finance Subcommittee Chair will welcome attendees, call the meeting to order, call roll for the Subcommittee, confirm whether a quorum is present, and facilitate self-introductions.

II. Verification of Publication of Meeting Notice—UCR Executive Director

The UCR Executive Director will verify the publication of the meeting notice on the UCR website and distribution to the UCR contact list via email followed by the subsequent publication of the notice in the **Federal Register**.

III. Review and Approval of Subcommittee Agenda and Setting of Ground Rules—UCR Finance Subcommittee Chair For Discussion and Possible Subcommittee Action

The agenda will be reviewed, and the Subcommittee will consider adoption of the agenda.

Ground Rules

Subcommittee action only to be taken in designated areas on agenda.

IV. Review and Approval of Subcommittee Minutes From the September 30, 2025, Meeting—UCR Finance Subcommittee Chair for Discussion and Possible Subcommittee Action

Draft minutes from the September 30, 2025, Subcommittee meeting will be reviewed. The Subcommittee will consider action to approve.

V. 2027 Registration Fee Update—UCR Finance Subcommittee Chair and Executive Director

The UCR Finance Subcommittee Chair and Executive Director will provide an update on the 2027 registration fee recommendation.

VI. Revenues From 2024 and 2025 Registration Fees—UCR Depository Manager

The UCR Depository Manager will review the revenues received from the 2024 and 2025 plan year registration fees

VII. 2024 External Financial Audit Update—UCR Finance Subcommittee Chair and UCR Depository Manager

The UCR Finance Subcommittee Chair and UCR Depository Manager will provide an update on UCR’s 2024 External Financial Audit.