

should follow the directions below for mailed and hand-delivered comments.

2. *Fax:* 202-366-7951.

3. *Mail:* U.S. Department of Transportation, 1200 New Jersey Avenue SE, Docket Operations, M-30, West Building, Ground Floor, Room W12-140, Washington, DC 20590-0001.

4. *Hand Delivery:* U.S. Department of Transportation, 1200 New Jersey Avenue SE, Docket Operations, M-30, West Building, Ground Floor, Room W12-140, Washington, DC 20590-0001 between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

Instructions: You must include the agency name and docket number for this notice at the beginning of your comments. Submit two copies of your comments if you submit them by mail. For confirmation that FTA has received your comments, include a self-addressed stamped postcard. Note that all comments received, including any personal information, will be posted and will be available to internet users, without change, to <https://www.regulations.gov>. You may review DOT's complete Privacy Act Statement in the **Federal Register** published April 11, 2000, (65 FR 19477), or you may visit <https://www.regulations.gov>. Docket: For access to the docket to read background documents and comments received, go to <https://www.regulations.gov> at any time.

Background documents and comments received may also be viewed at the U.S. Department of Transportation, 1200 New Jersey Avenue SE, Docket Operations, M-30, West Building, Ground Floor, Room W12-140, Washington, DC 20590-0001 between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

FOR FURTHER INFORMATION CONTACT: Tamalynn Kennedy 202-366-7573 or tamalynn.kennedy@dot.gov.

SUPPLEMENTARY INFORMATION: Interested parties are invited to send comments regarding any aspect of this information collection, including: (1) the necessity and utility of the information collection for the proper performance of the functions of the FTA; (2) the accuracy of the estimated burden; (3) ways to enhance the quality, utility, and clarity of the collected information; and (4) ways to minimize the collection burden without reducing the quality of the collected information. Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval of this information collection.

Title: National Transit Asset Management (TAM) System.

OMB Number: 2132-0579.

Background: In accordance with the Paperwork Reduction Act (PRA) of 1995, the Federal Transit Administration (FTA) is requesting Office of Management and Budget (OMB) 3-year approval of an extension without change for a currently approved collection. The National Transit Asset Management (TAM) System establishes a uniform framework for transit agencies to monitor and manage their capital assets including vehicles, facilities, equipment, and infrastructure to maintain a State of Good Repair (SGR). Under these requirements, all recipients and subrecipients of Federal financial assistance under 49 U.S.C. Chapter 53 that own, operate, or manage capital assets used for providing public transportation must develop a TAM Plan, conduct regular condition assessments of their assets, set annual performance targets, and prioritize investment decisions based on asset condition and service needs. This information collection supports FTA's oversight of the National TAM System by gathering asset inventory data, condition ratings, performance targets, and investment priorities from grantees. The collected data is used to evaluate compliance with TAM regulations, inform federal funding decisions, and provide Congress and the public with transparency regarding the condition and investment needs of the nation's transit assets. The TAM System promotes efficient use of resources, consistent performance measurement nationwide, and improved safety and reliability of public transportation services.

Respondents: All recipients and subrecipients of Federal financial assistance under 49 U.S.C. Chapter 53 that own, operate, or manage capital assets used for providing public transportation must be covered by a Transit Asset Management (TAM) Plan. Tier I agencies are those operating more than 100 vehicles in revenue service, or any rail mode must develop individual plans, while Tier II agencies are those operating 100 or fewer vehicles and no rail may prepare their own plan or participate in a Group TAM Plan sponsored by a State DOT or other eligible recipient.

Estimated Annual Number of Responses: 932 responses.

Estimated Total Annual Burden: 378,004 hours.

Frequency: Annually.

Kusum Dhyani,

Director, Office of Management Planning.

[FR Doc. 2026-05919 Filed 3-25-26; 8:45 am]

BILLING CODE 4910-57-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities: Comment Request on Burden Related to Information Authorization and IRS Disclosure Authorization for Victims of Identity Theft

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 May 26, 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: 1545-1165—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: Tax Information Authorization and IRS Disclosure Authorization for Victims of Identity Theft.

OMB Number: 1545–1165.

Form Number(s): Forms 8821 and 8821–A.

Abstract: Form 8821 is used to appoint someone to receive or inspect

certain tax information. The information on the form is used to identify appointees and to ensure that confidential tax information is not disclosed to unauthorized persons.

Form 8821–A is an authorization signed by a taxpayer for the IRS to disclose returns and return information to state or local law enforcement in the event of a possible identity theft.

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: Individuals or households, business or other for-profit organizations, not profit institutions, and farms.

Form 8821:

Estimated Number of Respondents: 3,393,083.

Estimated Time per Respondent: 1hr., 3 min.

Estimated Total Annual Burden Hours: 3,562,738.

Form 8821–A:

Estimated Number of Respondents: 182.

Estimated Time per Respondent: 9 min.

Estimated Total Annual Burden Hours: 30.

Dated: March 24, 2026.

Ronald J. Durbala,

Tax Analyst.

[FR Doc. 2026–05865 Filed 3–25–26; 8:45 am]

BILLING CODE 4831–GV–P