

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Agency Information Collection Activities; Comment Request on Application for Extension of Time To Furnish Recipient Statements**

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

**ACTION:** Notice of Information Collection; 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 June 16, 2026 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Include "OMB Control No. 1545-2313" in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to Kerry Dennis, (202) 317-5751.

**SUPPLEMENTARY INFORMATION:** The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the 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 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:* Application for Extension of Time to Furnish Recipient Statements.  
*OMB Control Number:* 1545-2313.  
*Form Number:* 15397.

*Abstract:* The Secretary may grant an extension of time in which to furnish to employees/contractors the statements required by law. Currently, regulations allow the taxpayer to request an extension of time via letter. This form provides taxpayers with a more structured way of making the request. This will ease the burden on the taxpayers and improve IRS processing time.

*Current Actions:* There is no change in burden at this time. However, the number of responses has increased due to updated filing estimates.

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

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

*Estimated Number of Responses:* 35,000.

*Estimated Time per Response:* .72 hours.

*Estimated Total Annual Burden Hours:* 25,200 hours.

Dated: April 15, 2026.

**Kerry Dennis,**

*Tax Analyst.*

[FR Doc. 2026-07539 Filed 4-16-26; 8:45 am]

**BILLING CODE 4831-GV-P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Agency Information Collection Activities; Comment Request on Tuition Statement**

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

**ACTION:** Notice of information collection; 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 June 16, 2026 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Include "OMB Control No. 1545-1574" 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 Marcus W. McCrary, 470-769-2001.

**SUPPLEMENTARY INFORMATION:** The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the 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 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:* Tuition Statement.

*OMB Control Number:* 1545-1574.

*Form Number:* 1098-T.

*Abstract:* Section 6050S of the Internal Revenue Code requires eligible education institutions to report certain information regarding tuition payments to the IRS and to students. Form 1098-T has been developed to meet this requirement.

*Current Actions:* There is no change to the previously approved information collection.

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

*Affected Public:* Business or other for-profit organizations, and not-for profit institutions.

*Estimated Number of Responses:* 24,762,900.

*Estimated Time per Response:* 13 minutes.

*Estimated Total Annual Burden Hours:* 5,447,838.

Dated: April 15, 2026.

**Marcus W. McCrary,**  
*Tax Analyst.*

[FR Doc. 2026-07540 Filed 4-16-26; 8:45 am]

BILLING CODE 4830-GV-P

## DEPARTMENT OF THE TREASURY

### Privacy Act of 1974; System of Records

**AGENCY:** Department of the Treasury.

**ACTION:** Notice of a new system of records.

**SUMMARY:** In accordance with the Privacy Act of 1974, the Department of the Treasury (“Treasury” or the “Department”) proposes to establish a new Treasury system of records titled, “Department of the Treasury, .031—Trump Accounts Program (TAP) System of Records.” This system of records supports the Treasury’s administration, oversight and compliance activities associated with Trump accounts, which are a type of traditional IRA established for the exclusive benefit of, and designed to promote long-term wealth building for, eligible American children. Records maintained in this system enable Treasury to administer and oversee program operations, ensure compliance with applicable statutory requirements, and carry out the objectives for Trump accounts.

**DATES:** Submit comments on or before May 18, 2026. This new system will be effective upon publication. The routine uses will be applicable on May 18, 2026 unless Treasury receives comments and determines that changes to the system of records notice are necessary.

**ADDRESSES:** Comments may be submitted to the Federal eRulemaking Portal electronically at <http://www.regulations.gov>. Comments can also be mailed to U.S. Department of the Treasury, Attention: Ryan Law, Deputy Assistant Secretary for Privacy, Transparency, and Records, 1500 Suite #8100, JBAB, 250 Murray Lane SW, BLDG 410/Door 123, Washington, DC 20222.

Treasury encourages comments to be submitted via <https://www.regulations.gov>. All comments received, including attachments and other supporting documents, are part of the public record and subject to public disclosure. All comments received will be posted without change to [www.regulations.gov](https://www.regulations.gov), including any personal information provided. You should submit only information that you wish to make publicly available.

**FOR FURTHER INFORMATION CONTACT:** For general questions about this notice and privacy issues, please contact: Ryan Law, Deputy Assistant Secretary for Privacy, Transparency, and Records at U.S. Department of the Treasury, 1500 Suite #8100, JBAB, 250 Murray Lane SW, BLDG 410/Door 123, Washington, DC 20222; telephone: (202) 622-5710.

**SUPPLEMENTARY INFORMATION:** In accordance with the Privacy Act of 1974, 5 U.S.C. 552a, as amended (the Privacy Act), the Department of the Treasury proposes to establish a new Treasury system of records titled, “Department of the Treasury, .031—Trump Accounts Program (TAP) System of Records.”

Treasury is publishing this System of Records Notice (SORN) to establish and maintain records that are retrieved by a personal identifier in connection with the oversight, compliance and integrity of the Trump accounts established pursuant to 26 U.S.C. 530A. This system of records supports Treasury’s responsibilities under Section 70204 of Public Law 119-21, 139 Stat. 72 (July 4, 2025), commonly known as the One, Big, Beautiful Bill Act (OBBBA) or the 2025 Budget Reconciliation Act, and related provisions of the Internal Revenue Code, including 26 U.S.C. 530A and 26 U.S.C. 6434 and associated sections governing eligibility, contributions, distributions, reporting, and oversight of Trump Accounts Program. Among other requirements, these statutory authorities require Treasury to create or organize the initial Trump account for each eligible individual, make a one-time \$1,000 pilot program contribution of an eligible child, and make a qualified general contribution to a qualified class of account beneficiaries.

Additionally, this system of records is being established to enable an effective program, to support internal controls, compliance monitoring, auditability, and program integrity functions. The system facilitates the compliance and oversight of accounts for eligible individuals; categorization and tracking of contributions and distributions; enforcement of statutory limits and restrictions; reconciliation of deposits and transfers; and generation and receipt of required reports. The system also supports activities designed to prevent improper elections, detect potential fraud or misuse, identify noncompliance with statutory or regulatory requirements, and ensure accurate financial and programmatic reporting.

To carry out these responsibilities, Treasury collects and maintains

personally identifiable information necessary for verifying eligibility to create an initial Trump Account or receive a qualified general contribution administer statutory controls and oversee financial agents and trustees. The Bureau of Fiscal Service will support program administration by facilitating the transfer of program data within Treasury for authorized purposes, and by processing payments.

This established system will be included in Treasury’s inventory of record systems.

Below is the description of the Treasury, .031—Trump Accounts Program (TAP) System of Records.

Treasury has provided a report of this system of records to the Committee on Oversight and Government Reform of the House of Representatives, the Committee on Homeland Security and Governmental Affairs of the Senate, and the Office of Management and Budget (OMB), pursuant to 5 U.S.C. 552a(r) and OMB Circular A-108, “Federal Agency Responsibilities for Review, Reporting, and Publication under the Privacy Act,” dated December 23, 2016.

**Ryan Law,**

*Deputy Assistant Secretary for Privacy, Transparency, and Records.*

**SYSTEM NAME AND NUMBER:**

Department of the Treasury, .031—Trump Accounts Program (TAP) System of Records.

**SECURITY CLASSIFICATION:**

Unclassified.

**SYSTEM LOCATION:**

Records are maintained by the Department of the Treasury, Treasury Common Services Center (TCSC), and by The Bank of New York Mellon (BNY) and service providers acting on Treasury’s behalf to establish and administer Trump accounts, including associated information technology environments used for enrollment, account servicing, payment processing, reconciliation, and reporting.

The locations at which the system is maintained by Treasury bureau(s) and office(s); and their associated financial agent offices are:

1. Department of the Treasury, Treasury Common Services Center (TCSC), U.S. Department of the Treasury, 1500 Pennsylvania Avenue NW, Washington, DC 20006.
2. Department of the Treasury, Fiscal Service (FS), 801 9th Street, NW Washington, DC 20220.
3. The Bank of New York Mellon, 240 Greenwich St, New York, NY 10286.