

DEPARTMENT OF THE TREASURY**Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service Information Collection Requests**

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 May 28, 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)**

1. *Title:* Heavy Highway Vehicle Use Tax Return.

OMB Control Number: 1545-0143.

Type of Request: Revision of a currently approved collection.

Description: Form 2290 and 2290-SP are used to compute and report the tax imposed by section 4481 on the highway use of certain motor vehicles. The information is used to determine whether the taxpayer has paid the correct amount of tax.

Form Number: Form 2290 and 2290-SP.

Affected Public: Individuals, Business or other for-profit; not-for-profit organizations.

Estimated Number of Responses: 965,100.

Estimated Time per Response: 16 hours, 33 minutes.

Estimated Total Annual Burden Hours: 15,972,406.

2. *Title:* Information Reporting for Payments Made in Settlement of Payment Card and Third-Party Network Transactions.

OMB Control Number: 1545-2205.

Type of Request: Revision of a currently approved collection.

Description: This information collection covers final regulations implementing amendments to the Income Tax Regulations (26 CFR part 1) relating to information reporting under sections 6041, 6041A, 6050W, and 6051 of the Internal Revenue Code (Code). The form reflects payments made in settlement of merchant card and third-party network transactions for purchases of goods and/or services made with merchant cards and through third-party networks.

Form Number: Form 1099-K.

Affected Public: Individuals or households, Business or other for-profit groups, Not-for-profit institutions, Farms, Federal Government, State, Local, or Tribal Governments.

Estimated Number of Respondents: 13,340,100.

Estimated Time per Response: 28 minutes.

Estimated Total Annual Burden Hours: 6,403,248.

3. *Title:* Revenue Procedure 2001-29, Leveraged Leases.

OMB Control Number: 1545-1738.

Type of Request: Extension of a currently approved collection.

Description: Revenue Procedure 2001-29 sets forth the information and representation required to be furnished by taxpayers in requests for advanced rulings on leveraged lease transactions. Section 3 of the Revenue Procedure sets forth a list of general information requirements, and Section 4 includes specific information requirements that taxpayers should include in an initial ruling request. This information can help the Internal Revenue Service more promptly and efficiently process the request.

Regulation Project Number: Revenue Procedure 2001-29.

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

Estimated Number of Respondents: 10.

Estimated Time per Response: 80 hours.

Estimated Total Annual Burden Hours: 800.

4. *Title:* Source of Income from Certain Space and Ocean Activities; Source of Communications Income.

OMB Control Number: 1545-1718.

Type of Request: Extension of a currently approved collection.

Description: TD 9305 contains final regulations under section 863(d) governing the source of income from certain space and ocean activities. The final regulations primarily affect persons who derive income from activities conducted in space, or on or under water not within the jurisdiction of a foreign country, possession of the United States, or the United States (in international water). The final regulations also affect persons who derive income from transmission of communications.

Regulatory Project Number: TD 9305.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 250.

Estimated Total Number of Annual Responses: 300.

Estimated Time per Response: 5 hours.

Estimated Total Annual Burden Hours: 1,500.

5. *Title:* Reverse Like-kind Exchanges.

OMB Control Number: 1545-1701.

Type of Request: Extension of a currently approved collection.

Description: The revenue procedure provides a safe harbor for reverse like-kind exchanges under which a transaction using a “qualified exchange accommodation arrangement” will qualify for non-recognition treatment under Sec. 1031 of the Internal Revenue Code.

Regulatory Project Number: Revenue Procedure 2000-37 (as modified by Revenue Procedure 2004-51).

Affected Public: Individuals or households, business or other for-profit organizations, and farms.

Estimated Number of Respondents: 1,600.

Estimated Time per Response: 2 hours.

Estimated Total Annual Burden Hours: 3,200.

6. *Title:* Reimbursable Agreement—Non-Federal Entities and Statistics of Income—User Fee.

OMB Control Number: 1545-2235.

Type of Request: Extension of a currently approved collection.

Description: Form 14417, Reimbursable Agreement—Non-Federal Entities, was developed for funds in reimbursable agreements with non-federal entities such as state, local, foreign governments and non-federal public entities. Form 14417-A, Statistics of Income—User Fee, was developed to be used to purchase aggregate tax return data after a customer contacts the Statistics of Income (SOI) Division requesting data not already available on our TaxStats IRS website.

Form Number: Form 14417 & 14417–
A.
Affected Public: State, Local, and
Tribal governments.
Estimated Number of Respondents:
65.

Estimated Time per Response: 32
minutes.
Estimated Total Annual Burden
Hours: 35.

Authority: 44 U.S.C. 3501 *et seq.*

Spencer W. Clark,
Treasury PRA Clearance Officer.
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