

SPECIAL PERMITS DATA—Continued

Application No.	Applicant	Regulation(s) affected	Nature of the Special Permits thereof
22280-N	Impulse Space, Inc	173.301(f), 173.304a(a)(1)	To authorize the transportation in commerce of non-DOT specification Composite Overwrapped Pressure Vessels (COPVs) that are not equipped with pressure relief devices for use within a spacecraft propulsion system. (mode 1).
22281-N	Mott Corporation	172.101(j), 173.2, 173.212, 173.241, 176.83.	To authorize the transportation in commerce of certain Division 4.2 solid materials in non-DOT specification gas purification equipment. (modes 1, 2, 3, 4).
22282-N	Cirba Solutions Services US, LLC.	172.102(b)(1), 172.200, 172.300, 172.400, 172.500, 172.600, 172.700(a), 173.159a(c)(2), 173.185(c)(1)(v).	To authorize the manufacture, mark, sale and use of non-DOT specification packaging for the transportation in commerce of end-of-life lithium-ion cells and batteries and lithium metal cells and batteries and those contained in and packed with equipment for recycling, reuse, refurbishment, repurposing or evaluation. (modes 1, 2, 3, 5).

[FR Doc. 2026-09392 Filed 5-11-26; 8:45 am]

BILLING CODE 4910-60-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Reporting Requirements for Recipients of Points Paid on Residential Mortgages and Mortgage Interest 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 July 13, 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. Include “OMB Control No. 1545-1380” 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 Jason Schoonmaker, (801) 620-6008.

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: Reporting Requirements for Recipients of Points Paid on Residential Mortgages and Mortgage Interest Statement.

OMB Control Number: 1545-1380.

Form Number: 1098.

Regulation Project Number: TD 8191 as amended by TD 8507, TD 8571, TD 8734, and TD 9849.

Abstract: Internal Revenue Code (IRC) section 6050H provides that an information return must be made by any person who is engaged in a trade or business and who, during that trade or business, receives from any individual

\$600 or more of interest on any mortgage in a calendar year. Any person required to make an information return under IRC section 6050H also must furnish a statement to the payor of record on or before January 31 of the year following the calendar year in which the interest was received. Form 1098, Mortgage Interest Statement, is used to report mortgage interest (including points) received during the year.

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.

Estimated Number of Responses: 75,912,060.

Estimated Time per Response: 15 minutes.

Estimated Total Annual Burden Hours: 18,946,931.

Dated: May 8, 2026.

Jason M. Schoonmaker,
Tax Analyst.

[FR Doc. 2026-09396 Filed 5-11-26; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Requesting Comment Notice of Recapture Event for New Markets Credit

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 July 13, 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. Include "OMB Control No. 1545-2066" 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 Jason Schoonmaker, (801) 620-6008.

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: Notice of Recapture Event for New Markets Credit.

OMB Control Number: 1545-2066.

Form Number: 8874-B.

Abstract: Community Development Entities (CDEs) must provide notification to any taxpayer holder of a qualified equity investment (including prior holders) that a recapture event has occurred. This form is used to make the

notification as required under Regulations section 1.45D-1(g)(2)(i)(B).

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

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households.

Estimated Number of Responses: 500.

Estimated Time per Response: 5 hours 30 minutes.

Estimated Total Annual Burden Hours: 2,755.

Dated: May 8, 2026.

Jason M. Schoonmaker,

Tax Analyst.

[FR Doc. 2026-09397 Filed 5-11-26; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Tip Reporting Alternative Commitment (TRAC) Agreement for Use in the Cosmetology and Barber Industry

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 July 13, 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. Include "OMB Control No. 1545-1529" in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to Jason Schoonmaker, (801) 620-6008.

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: Tip Reporting Alternative Commitment (TRAC) Agreement for Use in the Cosmetology and Barber Industry.

OMB Control Number: 1545-1529.

Regulation Project Number: Announcement 2000-21.

Abstract: Announcement 2000-21, 2000-19 I.R.B. 983, and Announcement 2001-1, 2001-2 I.R.B. 277, contains information required by the Internal Revenue Service in its compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

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.

Estimated Number of Responses: 4,600.

Estimated Time per Response: 9 hours 22 minutes.

Estimated Total Annual Burden Hours: 43,073.

Dated: May 8, 2026.

Jason M. Schoonmaker,

Tax Analyst.

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