AUTHENTICATED U.S. GOVERNMENT INFORMATION GPO

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Escrow Funds and Other Similar Funds

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 August 21, 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. 1545–1631'' in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, 202–317–6009.

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: Escrow Funds and Other Similar Funds.

OMB Control Number: 1545–1631.

Regulation Project Number: TD 9249.

Abstract: Section 468B(g) requires that escrow accounts, settlement funds, and similar funds be subject to current taxation either as grantor trusts or otherwise. The final regulations relate to the taxation and reporting of income earned on qualified settlement funds and certain other escrow accounts, trusts, and funds, and other related rules and affect qualified settlement funds, escrow accounts established in connection with sales of property, disputed ownership funds, and the parties to these escrow accounts, trusts, and funds. An election statement is filed for a qualified settlement fund (QSF) that the QSF has elected grantor trust treatment for the QSF and a statement is required from a transferor with respect to the transfer of cash or property to a disputed ownership fund.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Private Sector.

Estimated Number of Responses 9,300.

Estimated Time per Response: 24 minutes.

Estimated Total Annual Burden Hours: 3,720.

Dated: June 9, 2026,

LaNita Van Dyke,

Tax Analyst.

[FR Doc. 2026–12459 Filed 6–18–26; 8:45 am]

BILLING CODE 4831–GV–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities: Comment Request on Residence of Trusts and Estates—7701 (TD 8813—Final)

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 August 21, 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. 1545–1600'' in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, 202–317–6009.

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 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: Residence of Trusts and Estates—7701 (TD 8813—Final).

OMB Control Number: 1545–1600.

Regulation Number: TD 8813.

Abstract: Section 1161 of the Taxpayer Relief Act of 1997, Public Law 105–34, 111 Stat. 788 (1997), provides that a trust that was in existence on August 20, 1996 (other than a trust treated as owned by the grantor under subpart E of part I of subchapter J of chapter 1 of the Internal Revenue Code of 1986) and that was treated as a United States person on August 19, 1996, may elect to continue to be treated as a United States person notwithstanding § 7701(a)(30)(E) of the Code. The election will require the

Internal Revenue Service to collect information. This regulation provides the procedure and requirements for making the election to remain a domestic trust.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals and households.

Estimated Number of Responses: 222.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 114.

Dated: June 9, 2026.

LaNita Van Dyke,

Tax Analyst.

[FR Doc. 2026–12458 Filed 6–18–26; 8:45 am]

BILLING CODE 4831–GV–P

UNIFIED CARRIER REGISTRATION PLAN

Board of Directors; Request for Nomination

AGENCY: Unified Carrier Registration Plan.

ACTION: Notice.

SUMMARY: The Unified Carrier Registration (UCR) Plan Board of Directors is requesting nominations of qualified individuals from the motor carrier industry for consideration by the Federal Motor Carrier Safety Administration (FMCSA) for appointment by FMCSA to the UCR Plan Board of Directors to fill a vacancy that has arisen. By statute, all nominees for the vacancy must be representatives of the motor carrier industry. The selected individual will fill the vacancy for a term which begins immediately on appointment and expires on May 31, 2027.

DATES: Nominations of or expressions of interest by qualified individuals to be considered by the FMCSA for appointment to fill the vacancy in the Board of Directors of the Unified Carrier Registration Plan, along with accompanying resumes, must be received on or before August 10, 2026.

ADDRESSES: Nominations or expressions of interest may be submitted by any of the following methods—internet, regular mail, courier, or hand-delivery. *Mail, Courier, or Hand-Delivery:* Unified Carrier Registration Plan, Attention: Matt Mantione, 529 14th Street NW, Suite 1280, Washington, DC 20045, internet: *mmantione@plan.ucr.gov.*

FOR FURTHER INFORMATION CONTACT: Elizabeth Leaman, Chair, Unified Carrier Registration Plan Board of Directors, (617) 305–3783, *eleaman@board.ucr.gov.*

SUPPLEMENTARY INFORMATION:

Background: Section 4305(b) of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA–LU) [Pub. L. 109–59, 119 Stat. 1144, August 10, 2005] enacted 49 U.S.C. 14504a, entitled ''Unified carrier registration system plan and Agreement.'' Under the UCR Agreement, motor carriers, motor private carriers, brokers, freight forwarders, and leasing companies that are involved in interstate transportation must register with a State and pay certain fees. The UCR Plan's Board of Directors must issue rules and regulations to govern the UCR Agreement. The UCR Plan Board also must recommend to the Secretary of Transportation annual registration fees to be assessed against carriers, leasing companies, brokers, and freight forwarders under the UCR Agreement.

The Unified Carrier Registration Plan is defined in 49 U.S.C. 14504a(a)(9) as the organization of State, Federal, and industry representatives responsible for developing, implementing, and administering the UCR Agreement. Section 14504a(d)(1)(B) directed the Secretary of Transportation to establish a Unified Carrier Registration Plan Board of Directors made up of 15 members from FMCSA, State Governments, and the motor carrier industry. The establishment of the Board was announced in the **Federal Register** on May 12, 2006 (71 FR 27777). Section 14504a(d)(1)(B) provides that the UCR Plan's Board of Directors must consist of directors from the following groups:

Federal Motor Carrier Safety Administration: One director must be selected from each of the four FMCSA service areas (as defined by FMCSA on January 1, 2005). The four directors selected must be from among the chief administrative officers of the State agencies responsible for administering the UCR Agreement.

State Agencies: Five directors must be selected to represent State agencies. The five directors selected must be from among the professional staffs of State agencies responsible for overseeing the administration of the UCR Agreement.

Motor Carrier Industry: Five directors must be from the motor carrier industry. At least one of the five motor carrier industry directors must be from ''a national trade association representing the general motor carrier of property industry'' and one of them must be from ''a motor carrier that falls within the smallest fleet fee bracket.''

U.S. Department of Transportation (the Department): One individual, either the FMCSA Deputy Administrator or such other Presidential appointee from the Department appointed by the Secretary, represents the Department.

This document serves as a notice from the UCR Plan Board soliciting nominations of, and expressions of interest by, qualified individuals who are interested in being considered by FMCSA for appointment to the UCR Plan Board to fill a vacancy that has arisen among the five directors representing the motor carrier industry. The UCR Plan Board is seeking one Director representing the motor carrier industry to fill that vacancy by serving for a term which begins immediately on appointment and expires on May 31, 2027.

All nominations of or expressions of interest by qualified individuals for the vacancy described above must be received by the UCR Plan Board on or before August 10, 2026. All nominations or expressions of interest received by that date will be forwarded to FMCSA. The authority to appoint an individual to fill the vacant position representing the motor carrier industry on the UCR Plan Board lies with Secretary of Transportation, which has been delegated to FMCSA.

Nominations and expressions of interest should indicate that the individual nominated or interested meets the statutory requirements specified in 49 U.S.C. 14504a(d)(1)(B)(iii). All submissions must include a current resume.

The UCR Plan Board may, but is not required to, recommend to FMCSA the appointment of an individual to represent the motor carrier industry from among the nominations and expressions of interest received. If the UCR Plan Board does make a recommendation, it will do so after consideration during an open meeting in compliance with the Government in the Sunshine Act that includes the recommendation as part of the subject matter of the open meeting.

Alex B. Leath,

Chief Legal Officer, Unified Carrier Registration Plan.

[FR Doc. 2026–12493 Filed 6–18–26; 8:45 am]

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