1111 Constitution Avenue NW, Washington, DC 20224, or by email at *pra.comments@irs.gov.* Please include, ''OMB Number: 1545–1821—Public Comment Request Notice'' in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** 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:* Disclosure of Returns and Return Information in Connection With Written Contracts or Agreements for the Acquisition of Property or Services for Tax Administration Purposes.

*OMB Number:* 1545–1821.

*Regulation Project Number(s):* TD 9327.

*Abstract:* Treasury Decision 9327 amended the regulations under Internal Revenue Code section 6103(n) governing the disclosure of tax returns and return information to contractors performing services for the IRS. The regulations clarify that contractors may redisclose returns and return information to authorized agents and subcontractors performing authorized tax administration services, provided those agents and subcontractors are subject to the same confidentiality, safeguard, and penalty provisions applicable to contractors. The regulations also require contractors to provide written notifications regarding the confidentiality requirements and penalties for unauthorized inspection or disclosure of taxpayer information to affected employees and to make applicable contracts or agreements available to the IRS before execution. These requirements help protect the confidentiality of taxpayer information while allowing contractors to perform authorized tax administration functions.

*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:* Business or other for-profit organizations, individuals, not-for-profit institutions, farms, and Federal, state, local or tribal governments.

*Estimated Number of Respondents:* 2,500.

*Estimated Time per Respondent:* 6 min.

*Estimated Total Annual Burden Hours:* 250.

Dated: July 23, 2026.

**Ronald J. Durbala,**

*Tax Analyst.*

[FR Doc. 2026–15082 Filed 7–24–26; 8:45 am]

BILLING CODE 4831–GV–P

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

### Agency Information Collection Activities; Comment Request on Employee Plans Compliance Resolution System

**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 September 25, 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. 1545–1673'' 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:* Employee Plans Compliance Resolution System (EPCRS).

*OMB Control Number:* 1545–1673.

*Form Number:* 8950, 8951, 14568, 14568–A through I.

*Regulation Project Number:* Revenue Procedure 2021–30.

*Abstract:* The information requested in Revenue Procedure 2021–30 is required to enable the IRS to make determinations on the issuance of various types of closing agreements and compliance statements. The issuance of the agreements and statements allow individual plans to maintain their tax-qualified status. As a result, the favorable tax treatment of the benefits of the eligible employees is retained. Applicants under the Voluntary Correction Program (VCP) must file Forms 8950 and 8951, and the appropriate scheduled(s) to the applicable part of the model compliance statement, in order to request written approval from the IRS for a correction of a qualified plan that has failed to comply with the requirements of the Internal Revenue Code.

*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:* 2,345.

*Estimated Time per Response:* 8 hours 48 minutes.

*Estimated Total Annual Burden Hours:* 20,618.

Dated: July 22, 2026.

**Jason M. Schoonmaker,**

*Tax Analyst.*

[FR Doc. 2026–15067 Filed 7–24–26; 8:45 am]

**BILLING CODE 4831–GV–P**

## 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 August 26, 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:* Average Area Purchase Price Safe Harbors and Nationwide Purchase Prices under section 143.

*OMB Control Number:* 1545–1877.

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

*Description:* Revenue Procedure 2025–18 provides issuers of qualified mortgage bonds, as defined in section 143(a) of the Internal Revenue Code (Code), and issuers of mortgage credit certificates, as defined in section 25(c), with (1) the nationwide average purchase price for residences located in the United States, and (2) average area purchase price safe harbors for residences located in statistical areas in each state, the District of Columbia, Puerto Rico, the Northern Mariana Islands, American Samoa, the Virgin Islands, and Guam.

*Regulation Project Number:* Revenue Procedure 2025–18.

*Affected Public:* State, Local, and Tribal Governments.

*Frequency of Response:* On occasion.

*Estimated Number of Responses:* 60.

*Estimated Time per Response:* 15 minutes.

*Estimated Total Annual Burden Hours:* 15.

*2. Title:* Reporting Abusive Tax Promotions or Preparers.

*OMB Control Number:* 1545–2219.

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

*Description:* Form 14242 is used to document the information necessary to report an abusive tax avoidance scheme. Respondents can be individuals, businesses and tax return preparers.

*Form Number:* Form 14242.

*Affected Public:* Business or other for-profit organizations, individuals, not-for-profit institutions, farms, and Federal, state, local or tribal governments.

*Frequency of Response:* On occasion.

*Estimated Number of Respondents:* 460.

*Estimated Time per Response:* 10 minutes.

*Estimated Total Annual Burden Hours:* 77.

*3. Title:* Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes.

*OMB Control Number:* 1545–0181.

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

*Description:* Form 4768 permits an executor to request an extension of time to file an U.S. estate (and generation-skipping) tax return and/or to pay the estate (and generation-skipping) taxes in certain cases.

*Form Number:* Form 4768.

*Affected Public:* Individuals and business or other for-profit organizations.

*Frequency of Response:* On occasion.

*Estimated Number of Respondents:* 18,500.

*Estimated Time per Response:* 1 hour, 29 minutes.

*Estimated Total Annual Burden Hours:* 27,565.

*4. Title:* Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual.

*OMB Control Number:* 1545–0795.

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

*Description:* Compensation paid to a nonresident alien individual in the United States for independent personal services (self-employment) or certain dependent personal services (employee) is generally subject to 30% withholding or graduated rates. However, compensation may be exempt from withholding because of a tax treaty. Form 8233 is used to request exemption from withholding.

*Form Number:* Form 8233.

*Affected Public:* Individuals and households.

*Frequency of Response:* Annually.

*Estimated Number of Respondents:* 28,650.

*Estimated Time per Response:* 8 hours, 57 minutes.

*Estimated Total Annual Burden Hours:* 256,418.

*5. Title:* Electronic Payee Statements.

*OMB Control Number:* 1545–1729.

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

*Description:* This collection contains final regulations, TD 9114 (published February 18, 2004 (69 FR 7567), relating to the voluntary electronic furnishing of statements on Form W–2, Wage and Tax Statement, under sections 6041 and 6051, and statements on Form 1098–T, Tuition Statement, and Form 1098–E, Student Loan Interest Statement, under section 6050S. These final regulations affect businesses, other for-profit institutions, and eligible educational institutions that wish to furnish these required statements electronically. The regulations will also affect individuals (recipients), principally employees, students, and borrowers, who consent to receive these statements electronically.

*Regulatory Project Number:* T. D. 9114.

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

*Frequency of Response:* Annually.

*Estimated Number of Respondents:* 28,449,495.

*Estimated Time per Response:* 6 minutes.