Description: 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.

Form Number: Form 1098–T.

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

Frequency of Response: Annually.

Estimated Number of Respondents: 24,762,900.

Estimated Time per Response: 13 minutes.

Estimated Total Annual Burden Hours: 5,368,295.

14. Title: IRA and Trump Account Contribution Information.

OMB Control Number: 1545–0747.

Type of Request: Revision of a currently approved collection.

Description: Form 5498 is used by trustees and issuers to report contributions to, and the fair market value of, an individual retirement arrangement (IRA). The information on the form will be used by IRS to verify compliance with the reporting rules under regulation section 1.408–5 and to verify that the participant in the IRA has made the contribution that supports the deduction taken. The origination of the new Form 5498–TA is to comply with the requirements set forth in Public Law 119–21, Sec.70204 and IRC Section 530A(i) which established Trump Accounts and contribution pilot programs. Form 5498–TA reports contributions, rollovers, basis or investment in the contract, and the fair market value (FMV) of the account for the calendar year shown on the form and is furnished by the trustee of the Trump account.

Affected Public: Business or other for-profit organizations.

Frequency of Response: Annually.

Form Number: Form 5498 and 5498–TA.

Form 5498

Estimated Number of Respondents: 153,258,967.

Estimated Time per Response: 25 minutes.

Estimated Total Annual Burden Hours: 62,836,176.

Form 5498–TA

Estimated Number of Respondents: 45,000,000.

Estimated Time per Response: 10 minutes.

Estimated Total Annual Burden Hours: 7,650,000.

Total Estimates

Estimated Total Number of Responses: 198,258,967.

Estimated Total Annual Burden Hours: 70,486,176.

15. Title: Application to Adopt, Change, or Retain a Tax Year.

OMB Control Number: 1545–0134.

Type of Request: Extension of a currently approved collection.

Description: Form 1128 is needed in order to process taxpayers' request to change their tax year. All information requested is used to determine whether the application should be approved. Respondents are taxable and nontaxable entities including individuals, partnerships, corporations, estates, tax-exempt organizations and cooperatives.

Form Number: Form 1128.

Affected Public: Business or other for-profit organizations.

Frequency of Response: On occasion.

Estimated Number of Respondents: 6,278.

Estimated Time per Response: 23 hours, 43 minutes.

Estimated Total Annual Burden Hours: 148,847.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

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BILLING CODE 4831–GV–P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Bureau of the Fiscal 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:

Bureau of the Fiscal Service (BFS)

1. Title: Special Bond of Indemnity by Purchaser of U.S. Savings Bonds/Notes Involved in a Chain Letter Scheme.

OMB Control Number: 1530–0030.

Type of Request: Extension of a currently approved collection.

Description: The information is requested to support a request for refund of the purchase price of savings bonds purchased in a chain letter scheme.

Forms: FS Form 2966.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 240.

Frequency of Response: On occasion.

Estimated Time per Response: 8 minutes.

Estimated Total Annual Burden Hours: 32 hours.

2. Title: Agreement & Request for Disposition of a Decedent's Treasury Securities.

OMB Control Number: 1530–0046.

Type of Request: Extension of a currently approved collection.

Description: The information is necessary for the disposition of Treasury securities and/or payments to the entitled person(s) when the decedent's estate was formally administered through the court and has been closed, or the estate is being settled in accordance with State statute without the necessity of the court appointing a legal representative.

Forms: FS Form 5394.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 18,500.

Frequency of Response: On occasion.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 9,250 hours.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2026–15095 Filed 7–24–26; 8:45 am]

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