

IV. Consultation With TVA and Determination of Appropriateness

GLS and TVA consulted on the appropriateness of GLS's adoption of the CE from June 2026 through early July 2026. GLS's and TVA's consultation included a review of TVA's experience developing and applying the CE, as well as the types of actions for which GLS plans to utilize the CE. The consultation concluded that GLS's actions are similar to the type of TVA projects that are covered under TVA's CE; therefore, the impacts of GLS projects will be similar to the impacts of TVA projects that have been shown to not be significant absent the existence of extraordinary circumstances. Based on this, GLS is adopting the CE from TVA to apply to future GLS activities. Additional documentation of TVA's and GLS's consultation is available upon request.

V. Notice to the Public and Documentation of Adoption

This notice identifies to the public and documents adoption by GLS of TVA's CE for siting, construction, and use of buildings and associated infrastructure in accordance with 42 U.S.C. 4336c(4). The notice identifies the types of actions to which GLS will apply the CE, as well as the considerations that GLS will use in determining whether an action is within the scope of the CE.

James McCoshen,
Administrator.

[FR Doc. 2026-15649 Filed 7-31-26; 8:45 am]

BILLING CODE 4910-61-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Export Exemption Certificate

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 October 2, 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. 1545-0685" in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to Kerry Dennis, (202) 317-5751.

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: Export Exemption Certificate.

OMB Control Number: 1545-0685.

Form Number: 1363.

Abstract: Internal Revenue Code section 4272(b)(2) exempts exported property from the excise tax on transportation of property. Treasury Regulation § 49.4271-1(d)(2) authorizes the filing of Form 1363 by the shipper to request tax exemption for a shipment or a series of shipments. The information on the form is used by the IRS to verify shipments of property made tax-free.

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: 100,000.

Estimated Time per Response: 4 hours, 15 minutes.

Estimated Total Annual Burden Hours: 425,000 hours.

Dated: July 30, 2026.

Kerry Dennis,
Tax Analyst.

[FR Doc. 2026-15641 Filed 7-31-26; 8:45 am]

BILLING CODE 4831-GV-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on U.S. Tax-Exempt Organization Returns and Related Forms.

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 October 2, 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. 1545-0047" 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 Marcus McCrary, (470) 769-2001.

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. 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.

Tax Compliance Burden

Tax compliance burden is defined as the time and money taxpayers spend to comply with their tax filing responsibilities. Time-related activities include recordkeeping, tax planning, gathering tax materials, learning about the law, and completing and submitting the return. Out-of-pocket costs include expenses such as purchasing tax software, paying a third-party preparer, and printing and postage. Tax compliance burden does not include a taxpayer's tax liability, economic inefficiencies caused by sub-optimal choices related to tax deductions or credits, or psychological costs.

Proposed PRA Submission to OMB

Title: U.S. Tax-Exempt Organization Returns and Related Forms, Schedules, Attachments, and Published Guidance.

OMB Control Number: 1545-0047.

Form Numbers and Published Guidance: Forms 990, 990-EZ, 990-N, 990-PF, 990-T, and all related forms, schedules, and attachments.

Abstract: These forms, schedules, and attachments are used by tax-exempt organizations, nonexempt charitable trusts, and section 527 political organizations to provide the IRS with statutorily required information. Some members of the public rely on these forms as their primary or sole source of information about a particular organization. This information collection covers the burden associated with preparing and submitting tax-exempt organization returns and related forms, schedules, and attachments, and complying with published guidance.

Current Actions: There have been changes in regulatory guidance related to various forms approved under this approval package during the past year. There have been additions and removals of forms included in this approval package. It is anticipated that these changes will have an impact on the overall burden and cost estimates

requested for this approval package, however these estimates were not finalized at the time of release of this notice. These estimated figures are expected to be available by the release of the 30-day comment notice from Treasury. This approval package is being submitted for renewal purposes.

Type of Review: Revision of a currently approved collection.

Affected Public: Tax-Exempt Organizations.

Preliminary Estimated Number of Respondents: 1,706,000.

Preliminary Estimated Total Time (Hours): 76,091,000.

Preliminary Estimated Time per Respondent (Hours): 44 hours, 36 minutes.

Preliminary Estimated Monetized Time (\$): 4,358,787,000.

Preliminary Estimated Out-of-Pocket Costs (\$): 2,134,343,000.

Preliminary Estimated Total Monetized Burden (\$): 6,493,131,000.

Note: Total Monetized Burden = Out-of-Pocket Costs + Monetized Time

Dated: July 29, 2026.

Marcus W. McCrary,
Tax Analyst.

Appendix-A: Forms and Schedules

Product	Title
T (Timber)	Forest Activities.
1023	Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
1023-EZ	Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
1024	Application for Recognition of Exemption Under Section 501(a).
1024-A	Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code.
1028	Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code.
1062	Deferral of Tax on Gain From the Sale or Exchange of Qualified Farmland Property to Qualified Farmers.
1062 Sch A	Section 1062 Gain From the Sale or Exchange of Qualified Farmland Property to a Qualified Farmer.
1116 Sch B	Foreign Tax Carryover Reconciliation Schedule.
1116 Sch C	Foreign Tax Redeterminations.
1116	Foreign Tax Credit.
1118	Foreign Tax Credit—Corporations.
1118 Sch I	Reduction of Foreign Oil and Gas Taxes.
1118 Sch J	Adjustments to Separate Limitation Income (Loss) Categories for Determining Numerators of Limitation Fractions.
1118 Sch K	Foreign Tax Carryover Reconciliation Schedule.
1118 Sch L	Foreign Tax Redeterminations.
1120-POL	US Income Tax Return for Certain Political Organizations.
1127	Application for Extension of Time for Payment of Tax Due to Undue Hardship.
1128	Application to Adopt, Change, or Retain a Tax Year.
2220	Underpayment of Estimated Tax by Corporations.
2848	Power of Attorney and Declaration of Representative.
3115	Application for Change in Accounting Method.
3468	Investment Credit.
3800	General Business Credit.
3800 Sch A	Transfer Election Statement.
4136	Credit for Federal Tax Paid on Fuels.
4136 Sch A	Business Activity Report for Credit for Federal Tax Paid on Fuels.
4255	Recapture of Investment Credit.
4466	Corporation Application for Quick Refund of Overpayment of Estimated Tax.
4562	Depreciation and Amortization (Including Information on Listed Property).
4562-B	Amortization.
461	Limitation on Business Loss.
4626	Alternative Minimum Tax—Corporations.
4684	Casualties and Thefts.

Product	Title
4720	Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code.
4797	Sale of Business Property.
4952	Investment Interest Expense Deduction.
5227	Split Interest Trust Information Return.
5471 Sch E	Income, War Profits, and Excess Profits Taxes Paid or Accrued.
5471 Sch G-1	Cost Sharing Arrangement.
5471 Sch H	Current Earnings and Profits.
5471 Sch I-1	Information for Global Intangible Low-Taxed Income.
5471 Sch J	Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation.
5471 Sch M	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons.
5471 Sch O	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock.
5471 Sch P	Previously Taxed Earnings and Profits of U.S. Shareholder of Certain Foreign Corporations.
5471 Sch Q	CFC Income by CFC Income Groups.
5471 Sch R	Distributions From a Foreign Corporation.
5471	Information Return of U.S. Persons With Respect to Certain Foreign Corporations.
5578	Annual Certification of Racial Nondiscrimination for a Private School Exempt From Federal Income Tax.
5713	International Boycott Report.
5713 Sch A	International Boycott Factor.
5713 Sch B	Specifically Attributable Taxes and Income.
5713 Sch C	Tax Effect of The International Boycott Provisions.
5884	Work Opportunity Credit.
5884-C	Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans.
5884-D	Employee Retention Credit for Certain Tax-Exempt Organizations Affected by Qualified Disasters.
6069	Return of Certain Excise Taxes on Mine Operators, Black Lung Trusts, and Other Persons Under Sections 4951, 4952, and 4953.
6198	At-Risk Limitations.
6252	Installment Sale Income.
6497	Information Return of Nontaxable Energy Grants or Subsidized Energy Financing.
6765	Credit for Increasing Research Activities.
6781	Gains and Losses From Section 1256 Contracts and Straddles.
7004	Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns.
7203	S Corporation Shareholder Stock and Debt Basis Limitations.
7204	Consent to Extend the Time to Assess Tax Related to Contested Foreign Income Taxes—Provisional Foreign Tax Credit Agreement.
7205	Energy Efficient Commercial Buildings Deduction.
7207	Advanced Manufacturing Production Credit.
7210	Clean Hydrogen Production Credit.
7211	Clean Electricity Production Credit.
7213	Nuclear Power Production Credit.
7217	Partner's Report of Property Distributed by a Partnership.
7218	Clean Fuel Production Credit.
7220	Prevailing Wage and Apprenticeship (PWA) Verification and Corrections.
8038	Information Return for Tax-Exempt Private Activity Bond Issues.
8038-B	Information Return for Build America Bonds and Recovery Zone.
8038-CP	Return for Credit Payments to Issuers of Qualified Bonds.
8038-CP Sch A	Specified Tax Credit Bonds Interest Limit Computation.
8038-G	Information Return for Tax-Exempt Governmental Bonds.
8038-GC	Information Return for Small Tax-Exempt Governmental Bond Issues, Leases, and Installment Sales.
8038-R	Request for Recovery of Overpayments Under Arbitrage Rebate Provisions.
8038-T	Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate.
8038-TC	Information Return for Tax Credit Bonds and Specified Tax Credit Bonds.
8050	Direct Deposit of Tax Exempt or Government Entity Tax Refund.
8275	Disclosure Statement.
8275-R	Regulation Disclosure Statement.
8282	Donee Information Return.
8283	Noncash Charitable Contributions.
8283-V	Payment Voucher for Filing Fee Under Section 170(f)(13).
8328	Carryforward Election of Unused Private Activity Bond Volume Cap.
8330	Issuer's Quarterly Information Return for Mortgage Credit Certificates (MCCs).
8453-TE	Tax Exempt Entity Declaration and Signature for Electronic Filing.
8453-X	Political Organization Declaration for Electronic Filing of Notice of Section 527 Status.
851	Affiliations Schedule.
8582	Passive Activity Loss Limitations.
8586	Low-Income Housing Credit.
8594	Asset Acquisition Statement.
8621	Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund.
8621-A	Return by a Shareholder Making Certain Late Elections to End Treatment as a Passive Foreign Investment Company.
8697	Interest Computation Under the Look-Back Method of Completed Long-Term Contract.
8718	User Fee for Exempt Organization Determination Letter Request.
8810	Corporate Passive Activity Loss and Credit Limitations.
8820	Orphan Drug Credit.

Product	Title
8824	Like-Kind Exchanges.
8825	Rental Real Estate Income and Expenses of a Partnership or an S Corporation.
8825 Sch A	Rental Real Estate Other Deductions.
8826	Disabled Access Credit.
8827	Credit for Prior Year Minimum Tax—Corporations.
8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).
8835	Renewable Electricity, Refined Coal, and Indian Coal Production Credit.
8838	Consent to Extend the Time to Assess Tax Under Section 367—Gain Recognition Agreement.
8838–P	Consent to Extend the Time to Assess Tax Pursuant to the Gain Deferral Method (Section 721(c)).
8844	Empowerment Zone and Renewal Community Employment Credit.
8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips.
8858	Information Return of U.S. Persons With Respect To Foreign Disregarded Entities.
8858 Sch M	Transactions Between Foreign Disregarded Entity (FDE) or Foreign Branch (FB) and the Filer or Other Related Entities.
8864	Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit.
8865 Sch G	Statement of Application of the Gain Deferral Method under Section 721(c).
8865 Sch H	Acceleration Events and Exceptions Reporting Relating to Gain Deferral Method Under Section 721(c).
8865 Sch K–1	Partner's Share of Income Deductions Credits, etc.
8865 Sch K–2	Partners' Distributive Share Items—International.
8865 Sch K–3	Partner's Share of Income, Deductions, Credits, etc.—International.
8865 Sch O	Transfer of Property to a Foreign Partnership.
8865 Sch P	Acquisitions, Dispositions, and Changes of Interest in a Foreign Partnership.
8865	Return of U.S. Persons with Respect to Certain Foreign Partnerships.
8866	Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method.
8868	Application for Extension of Time to File and Exempt Organization Return.
8870	Information Return for Transfers Associated With Certain Personal Benefit Contracts.
8871	Political Organization Notice of Section 527 Status.
8872	Political Organization Report of Contributions and Expenditures.
8873	Extraterritorial Income Exclusion.
8874	New Markets Credit.
8879–TE	IRS e-file Signature Authorization for a Tax-Exempt Entity.
8881	Credits for Small Employer Pension Plan Startup Costs, Contributions, Auto-Enrollment, and Military Spouse Participation.
8882	Credit for Employer-Provided Childcare Facilities and Services.
8883	Asset Allocation Statement Under Section 338.
8886	Reportable Transaction Disclosure Statement.
8886–T	Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction.
8896	Low Sulfur Diesel Fuel Production Credit.
8899	Notice of Income From Donated Intellectual Property.
8900	Qualified Railroad Track Maintenance Credit.
8903	Domestic Production Activities Deduction.
8906	Distilled Spirits Credit.
8908	Energy Efficient Home Credit.
8911	Alternative Fuel Vehicle Refueling Property Credit.
8911 Sch A	Alternative Fuel Vehicle Refueling Property.
8912	Credit to Holders of Tax Credit Bonds.
8925	Report of Employer-Owned Life Insurance Contracts.
8932	Credit for Employer Differential Wage Payments.
8933	Carbon Dioxide Sequestration Credit.
8933 Sch A	Disposal or Enhanced Oil Recovery Owner Certification.
8933 Sch B	Disposal Operator Certification.
8933 Sch C	Enhanced Oil Recovery Operator Certification.
8933 Sch D	Recapture Certification.
8933 Sch E	Election Certification.
8933 Sch F	Utilization Certification.
8936	Qualified Plug-In Electric Drive Motor Vehicle Credit.
8936 Sch A	Clean Vehicle Credit Amount.
8940	Request for Miscellaneous Determination.
8941	Credit for Small Employer Health Insurance Premiums.
8949	Sales and Other Dispositions of Capital Assets.
8964–ELE	Section 987 Elections.
8964–TRA	Section 987 Transition Information.
8974	Qualified Small Business Payroll Tax Credit for Increasing Research Activities.
8975	Country-by-Country Report.
8975 Sch A	Tax Jurisdiction Information.
8976	Notice of Intent to Operate Under Section 501(c)(4).
8990	Limitation on Business Interest Expense Under Section 163(j).
8891	Tax on Base Erosion Payments of Taxpayers with Substantial Gross Receipts.
8992	U.S. Shareholder Calculation of Global Intangible Low-Taxed Income (GILTI).
8992 Sch A	Schedule of Controlled Foreign Corporation (CFC) Information To Compute Global Intangible Low-Taxed Income (GILTI).
8995	Qualified Business Income Deduction Simplified Calculation.
8995–A Schedule A	Specified Service Trades or Businesses.

Product	Title
8995–A Schedule B	Aggregation of Business Operations.
8995–A Schedule C	Loss Netting and Carryforward.
8995–A Schedule D	Special Rules for Patrons of Agricultural or Horticultural Cooperatives.
8995–A	Qualified Business Income Deduction.
8997	Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments.
926	Return by a U.S. Transferor of Property to a Foreign Corporation.
965–B	Corporate and Real Estate Investment Trust (REIT) Report of Net 965 Tax Liability and Electing REIT Report of 965 Amounts.
970	Application to Use LIFO Inventory Method.
990	Return of Organization Exempt From Income Tax Under Section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations).
990 Schedule A	Public Charity Status and Public Support.
990 Schedule B	Schedule of Contributors.
990 Schedule C	Political Campaign and Lobbying Activities.
990 Schedule D	Supplemental Financial Statements.
990 Schedule E	Schools.
990 Schedule F	Statement of Activities Outside the United States.
990 Schedule G	Supplemental Information Regarding Fundraising or Gaming Activities.
990 Schedule H	Hospitals.
990 Schedule I	Grants and Other Assistance to Organizations, Governments, and Individuals in the United States.
990 Schedule J	Compensation Information.
990 Schedule K	Supplemental Information on Tax-Exempt Bonds.
990 Schedule L	Transactions With Interested Persons.
990 Schedule M	Noncash Contributions.
990 Schedule N	Liquidation, Termination, Dissolution, or Significant Disposition of Assets.
990 Schedule O	Supplemental Information to Form 990 or 990–EZ.
990 Schedule R	Related Organizations and Unrelated Partnerships.
990–EZ	Short Form Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations).
990–N	Form 990–N Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990–EZ.
990–PF	Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation.
990–T	Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e)).
990–T Schedule A	Unrelated Business Taxable Income From an Unrelated Trade or Business.
990–W	Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations (and on Investment Income for Private Foundations).
15644	Supplemental Group Ruling Information.

Appendix-B—Guidance Documents

Guidance	Title/description
Announcement 2004–38	Election of Alternative Deficit Reduction Contribution.
Announcement 2004–43	Election of Alternative Deficit Reduction Contribution.
Notice 2002–27	IRA Required Minimum Distribution Reporting.
Notice 2004–59	Plan Amendments Following Election of Alternative Deficit Reduction Contribution.
Notice 2005–41	Guidance Regarding Qualified Intellectual Property Contributions.
Notice 2006–105	Extension of Election of Alternative Deficit Reduction Contribution.
Notice 2006–107	Diversification Requirements for Qualified Defined Contribution Plans Holding Publicly Traded Employer Securities.
Notice 2006–109	Interim Guidance Regarding Supporting Organizations and Donor Advised Funds.
Notice 2007–70	Charitable Contributions of Certain Motor Vehicles, Boats, and Airplanes. Reporting requirements under Sec. 170(f)(12)(D).
Notice 2008–113	Relief and Guidance on Corrections of Certain Failures of a Nonqualified Deferred Compensation Plan to Comply with § 409A(a) in Operation.
Notice 2009–26	Build America Bonds and Direct Payment Subsidy Implementation.
Notice 2009–31	Election and Notice Procedures for Multiemployer Plans under Sections 204 and 205 of WRERA.
Notice 2010–6	Relief and Guidance on Corrections of Certain Failures of a Nonqualified Deferred Compensation Plan to Comply with § 409A(a).
Notice 2010–80	Modification to the Relief and Guidance on Corrections of Certain Failures of a Nonqualified Deferred Compensation Plan to Comply with § 409A(a).
Notice 2011–43	Transitional Relief under Internal Revenue Code § 6033(j) for Small Organizations.
Notice 2012–48	Tribal Economic Development Bonds.
Notice 2014–4	Interim Guidance Regarding Supporting Organizations.
Notice 2015–83	Tribal Economic Development Bonds: Use of Volume Cap for Draw-down Loans.
Notice 2017–9	De Minimis Error Safe Harbor to the I.R.C. §§ 6721 and 6722 Penalties.
Notice 2021–56	Standards that an LLC must Satisfy to be Exempt.
Notice 2023–38	Domestic Content Bonus Credit Guidance under Sections 45, 45Y, 48, and 48E.
Notice 2025–8	First Updated Elective Safe Harbor modifying Notice 2024–41.
Notice 2025–10	Section 45Z Clean Fuel Production Credit; Request for Public Comments.
Notice 2025–75	Transition Rule for Applying Section 951(a)(2)(B).
Notice 2026–11	Interim Guidance on Additional First Year Depreciation Deduction under Section 168(k).

Guidance	Title/description
Notice 2026–15	Guidance to Apply Interim Safe Harbors for Purposes of Determining a Taxpayer's Material Assistance from a Prohibited Foreign Entity; Other Prohibited Foreign Entity Guidance.
Notice 2026–16	Administrative, Procedural and Miscellaneous Interim Guidance on Special Depreciation Allowance for Qualified Production Property.
Notice 97–45	Highly Compensated Employee Definition.
Publication 1075	Tax Information Security Guidelines for Federal, State and Local Agencies.
Publication 4839	Annual Form 990 Filing Requirements for Tax-Exempt Organizations (Forms 990, 990–EZ, 990–PF, 990–BL and 990–N (e-Postcard)).
Revenue Procedure 80–27	Group exemption letters.
Revenue Procedure 98–19	Exceptions to the notice and reporting requirements of section 6033(e)(1) and the tax imposed by section 6033(e)(2).
Revenue Procedure 2004–15	Waivers of Minimum Funding Standards.
Revenue Procedure 2008–62 and 2017–55.	Substitute Mortality Tables for Single Employer Defined Benefit Plans.
Revenue Procedure 2009–43	Revocation of Elections by Multiemployer Defined Benefit Pension Plans to Freeze Funded Status under section 204 of WRETA.
Revenue Procedure 2010–52	Extension of the Amortization Period for Plan Sponsor of a Multiemployer Pension Plan.
Revenue Procedure 2014–11	Procedures for reinstating the tax-exempt status of organizations that have had their tax-exempt status automatically revoked under section 6033(j)(1) of the Internal Revenue Code ("Code") for failure to file required Annual Returns or notices for three consecutive years.
Revenue Procedure 2014–40	Procedures for applying for and for issuing determination letters on the exempt status under § 501(c)(3) of the Internal Revenue Code (Code) using Form 1023–EZ, Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
Revenue Procedure 2014–55	Election Procedures and Information Reporting with Respect to Interests in Certain Canadian Retirement Plans.
Revenue Procedure 2015–21	Rulings and determination letters.
Revenue Procedure 2016–27	Application Procedures for Approval of Benefit Suspensions for Certain Multiemployer Defined Benefit Pension Plans under § 432(e)(9).
Revenue Procedure 2017–43	Application Procedures for Approval of Benefit Suspensions for Certain Multiemployer Defined Benefit Pension Plans under § 432(e)(9).
Revenue Procedure 2017–57	Procedures for Requesting Approval for a Change in Funding Method.
Revenue Procedure 2018–4	Updating Procedures for Guidance on Matters Under IRS TE/GE Division.
Revenue Procedure 2018–38	Returns by exempt organizations and returns by certain non-exempt organizations.
Revenue Procedure 2021–37	Pre-Approved Pension Plans.
Revenue Procedure 2021–48	Examination of returns and claims for refund, credit or abatement; determination of correct tax liability.
Revenue Procedure 2022–14	List of Automatic Changes.
Revenue Procedure 2023–1	Rulings and Determination Letters.
Revenue Procedure 2023–4	Types of Advice Available to Taxpayers.
Revenue Procedure 2024–5	Procedures for Issuing Determination Letters.
Revenue Procedure 2023–24	Changes in Accounting Periods and in Methods of Accounting.
Revenue Procedure 2023–38	Domestic Content Bonus Credit Guidance under Sections 45, 45Y, 48, and 48E.
Revenue Procedure 2025–8	Changes in Accounting Periods and in Methods of Accounting.
Revenue Procedure 2025–23	Changes in Accounting Periods and in Method of Accounting.
Revenue Procedure 2025–28	Changes in Accounting Periods and in Method of Accounting.
Revenue Procedure 2026–5	Rulings and Determination Letters.
Revenue Procedure 2026–8	26 CFR 601.201: Rulings and Determination Letters (Also Section 501).
Revenue Procedure 2027–1	Rulings and Determination Letters.
Revenue Procedure 2027–4	Types of Advice Available to Taxpayers.
Revenue Procedure 2027–5	Rulings and Determination Letters.
Revenue Procedure 2027–8	Rulings and Determination Letters.
Revenue Ruling 2000–35	Automatic Enrollment in Section 403(b) Plans.
TD 7845	Inspection of Applications for Tax Exemption and Applications for Determination Letters for Pension and Other Plans.
TD 7852	Registration Requirements with Respect to Debt Obligations.
TD 7898	Employers Qualified Educational Assistance Programs.
TD 7918	Income, war profits, or excess profits tax paid or accrued.
TD 7952	Indian Tribal Governments Treated As States For Certain Purposes.
TD 8002	Substantiation of Charitable Contributions.
TD 8019	Public Inspection of Exempt Organization Return.
TD 8033	Tax Exempt Entity Leasing.
TD 8069	Qualified Conservation Contributions.
TD 8073	Effective Dates and Other Issues Arising Under the Employee Benefit Provisions of the Tax Reform Act of 1984.
TD 8086	Election for \$10 Million Limitation on Exempt Small Issues of Industrial Development Bonds; Supplemental Capital Expenditure Statements (LR–185–84 Final).
TD 8124	Time and Manner of Making Certain Elections Under the Tax Reform Act of 1986.
TD 8357	Certain cash or deferred arrangements (CODAs) and employee and matching contributions under employee plans.
TD 8376	Qualified Separate Lines of Business.
TD 8396	Regulations relating to a bank's determination of worthlessness of a debt.
TD 8400	Taxation of Gain or Loss from Certain Nonfunctional Currency Transactions (Section 988 Transactions).
TD 8459	The Taxation of Settlement Funds and Related Transfers and Distributions.
TD 8476	Arbitrage Restrictions on Tax-Exempt Bonds.

Guidance	Title/description
TD 8540	Final regulations relating to the valuation of annuities, interests for life or terms of years, and remainder or reversionary interests.
TD 8619	Final regulations relating to eligible rollover distributions from tax-qualified retirement plans and section 403(b) annuities.
TD 8635	Nonbank Trustee Net Worth Requirements.
TD 8690	Deductibility, Substantiation, and Disclosure of Certain Charitable Contributions.
TD 8697	Classifying Certain Business Organizations Under Elective Regime.
TD 8712	Definition of Private Activity Bonds.
TD 8718	Arbitrage Restrictions on Tax-Exempt Bonds.
TD 8769	Permitted Elimination of Pre-retirement Optional Forms of Benefit.
TD 8791	Guidance Regarding Charitable Remainder Trusts and Special Valuation Rules for Transfers of Interests in Trusts.
TD 8801	Arbitrage Restrictions on Tax-Exempt Bonds.
TD 8802	Certain Asset Transfers to a Tax-Exempt Entity.
TD 8814	Federal Insurance Contributions Act (FICA) Taxation of Amounts Under Employee Benefit Plans.
TD 8816	Roth IRAs.
TD 8861	Private Foundation Disclosure Rules.
TD 8865	Amortization of Intangible Property.
TD 8929	Accounting for Long-Term Contracts.
TD 8933	Qualified Transportation Fringe Benefits.
TD 8978	Excise Taxes on Excess Benefit Transactions (REG-246256-96).
TD 8987	Required Distributions from Retirement Plans.
TD 8995	Mid-Contract Change in Taxpayer.
TD 9075	Compensation Deferred Under Eligible Deferred Compensation Plans.
TD 9076	Special Rules Under Section 417(a)(7) for Written Explanations Provided by Qualified Retirement Plans After Annuity Starting Dates.
TD 9079	Ten or More Employer Plan Compliance Information.
TD 9083	Golden Parachute Payments.
TD 9088	Compensatory Stock Options Under Section 482.
TD 9092	Split-Dollar Life Insurance Arrangements.
TD 9097	Arbitrage Restrictions Applicable to Tax-Exempt Bonds Issued by State and Local Governments.
TD 9099	Disclosure of Relative Values of Optional Forms of Benefit.
TD 9137	Partnership Transactions Involving Long-Term Contracts.
TD 9142	Deemed IRAs in Qualified Retirement Plans.
TD 9169	Retirement plans; Cash or deferred arrangements under section 401(k) and matching contributions or employee contributions under section 401(m) Regulations.
TD 9237	Designated Roth Contributions to Cash or Deferred Arrangements Under Section 401(k).
TD 9324	Designated Roth Contributions Under Section 402A.
TD 9334	Requirement of Return and Time for Filing.
TD 9340	Revised Regulations Concerning Section 403(b) Tax-Sheltered Annuity Contracts.
TD 9447	Automatic Contribution Arrangements.
TD 9472	Notice Requirements for Certain Pension Plan Amendments Significantly Reducing the Rate of Future Benefit Accrual.
TD 9492	Excise Taxes on Prohibited Tax Shelter Transactions and Related Disclosure Requirements; Disclosure Requirements with Respect to Prohibited Tax Shelter Transactions; Requirement of Return and Time for Filing.
TD 9495	Qualified Zone Academy Bonds: Obligations of States and Political Subdivisions.
TD 9549	Implementation of Form 990.
TD 9641	Reduction or Suspension of Safe Harbor Contributions.
TD 9708	Additional Requirements for Charitable Hospitals; Community Health Needs Assessments for Charitable Hospitals; Requirement of a Section 4959 Excise Tax Return and Time for Filing the Return.
TD 9724	Summary of Benefits and Coverage, Uniform Glossary for ACA Group Health Plans.
TD 9741	General Allocation and Accounting Regulations Under Section 141; Remedial Actions for Tax-Exempt Bonds.
TD 9765	Suspension of Benefits under the Multiemployer Pension Reform Act of 2014.
TD 9777	Arbitrage Guidance for Tax-Exempt Bonds.
TD 9801	Issue Price Definition for Tax-Exempt Bonds.
TD 9845	Public Approval of Tax-Exempt Private Activity Bonds.
TD 9846	Regulations Regarding the Transition Tax Under Section 965 and Related Provisions.
TD 9855	Regulations To Prescribe Return and Time for Filing for Payment of Section 4960, 4966, 4967, and 4968 Taxes and To Update the Abatement Rules for Section 4966 and 4967 Taxes.
TD 9866	Guidance Related to Section 951A (Global Intangible Low-Taxed Income) and Certain Guidance Related to Foreign Tax Credits.
TD 9873	Regulations on the Requirement To Notify the IRS of Intent To Operate as a Section 501(c)(4) Organization.
TD 9898	Guidance Under Section 6033 Regarding the Reporting Requirements of Exempt Organizations.
TD 9902	Guidance Under Sections 951A and 954 Regarding Income Subject to a High Rate of Foreign Tax.
TD 9917	Guidance on the Determination of the Section 4968 Excise Tax Applicable to Certain Colleges and Universities.
TD 9933	Unrelated Business Taxable Income Separately Computed for Each Trade or Business.
TD 9938	Tax on Excess Tax-Exempt Organization Executive Compensation.
TD 9972	Electronic-Filing Requirements for Specified Returns and Other Documents.
TD 9975	Pre-Filing Registration Requirements for Certain Tax Credit Elections.
TD 9979	Additional Guidance on Low-Income Communities Bonus Credit Program.

Guidance	Title/description
TD 9981	Requirements for Type I and Type III Supporting Organizations.
TD 9988	Elective Payment of Applicable Credits; Elective Payment of Advanced Manufacturing Investment Credit; Final Rules; Election To Exclude Certain Unincorporated Organizations Owned by Applicable Entities From Application of the Rules on Partners and Partnerships.
TD 9998	Increased Amounts of Credit or Deduction for Satisfying Certain Prevailing Wage and Registered Apprenticeship Requirements.

[FR Doc. 2026–15608 Filed 7–31–26; 8:45 am]

BILLING CODE 4831–GV–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Application for Certificate Discharging Property Subject to Estate Tax Lien

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 October 2, 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. 1545–0328” in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to Kerry Dennis, (202) 317–5751.

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: Application for Extension of Time to File Information Returns.

OMB Control Number: 1545–0328.

Form Number: 4422 and 15056.

Abstract: Form 4422 is completed by either an executor, administrator, or

other interested party for requesting release of any or all property of an estate from the Estate Tax Lien. Form 15056 is a contractual agreement between three parties (the IRS, Taxpayer, and Escrow agent) to hold funds from property sales subject to the federal estate tax lien. The only information it requires is a quarterly statement reflecting the balance in the escrow account as proof that the funds are being held in accordance with the agreement.

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, Business or other for-profit, Not-for-profit institutions, Farms, Federal Government, State, Local, or Tribal Gov’t.

Form 4422:

Estimated Number of Responses: 1,000.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 500 hours.

Form 15056:

Estimated Number of Responses: 20.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 10 hours.

Dated: July 30, 2026.

Kerry Dennis,
Tax Analyst.

[FR Doc. 2026–15638 Filed 7–31–26; 8:45 am]

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