(Authority: E.O. 13224, as amended; E.O. 13902; E.O. 13382.)

Bradley T. Smith,

Director, Office of Foreign Assets Control.

[FR Doc. 2026–15785 Filed 8–3–26; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities: Comment Request on the Burden Related to the Withholding and Information Reporting for Transfers of Partnership Interests

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of information collection and 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 5, 2026 to be assured of consideration.

ADDRESSES: Direct all written comments and recommendations to Andrés Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email at *pra.comments@irs.gov.* Please include, ‘‘OMB Number: 1545–2292—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: Withholding and Information Reporting for Transfers of Partnership Interests.

OMB Number: 1545–2292.

Project Number(s): TD 9926.

Abstract: This collection of information relates to regulations under Internal Revenue Code section 1446(f) governing withholding and information reporting for certain transfers of partnership interests. The regulations require certifications, notifications, partnership statements, and related recordkeeping by transferors, transferees, partnerships, brokers, and other affected parties. The information is used to administer the statutory withholding and reporting requirements, determine whether exceptions or adjustments to withholding apply, and ensure that the proper amount of tax is reported and collected.

Current Actions: There are no changes being made to the burden at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, and individuals.

Estimated Number of Respondents: 76,000.

Estimated Time per Respondent: 40 min.

Estimated Total Annual Burden Hours: 50,920.

Dated: July 31, 2026.

Ronald J. Durbala,

Tax Analyst.

[FR Doc. 2026–15767 Filed 8–3–26; 8:45 am]

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