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 October 1, 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: Country-by-Country Reporting.

OMB Control Number: 1545–2272.

Type of Request: Extension of a currently approved collection.

Description: 26 CFR 1.6038–4, issued under the authority of 26 U.S.C. 6001, 6011, 6012, 6031, 6038, and 7805, requires U.S. persons that are the ultimate parent entity of a U.S. multinational enterprise (U.S. MNE) group with annual revenue for the preceding reporting period of $850 million or more to file Form 8975 with their income tax return. Form 8975 and Schedules A (Form 8975) are used by filers to annually report certain information with respect to the filer's U.S. MNE group on a country-by-country basis. The filer must list the U.S. MNE group's constituent entities, indicating each entity's tax jurisdiction (if any), country of organization and main business activity, and provide financial and employee information for each tax jurisdiction in which the U.S. MNE does business. The financial information includes revenues, profits, income taxes paid and accrued, stated capital, accumulated earnings, and tangible assets other than cash. Separate Schedules A (Form 8975) are filed for each tax jurisdiction in which a group has one or more constituent entities resident.

Form Number: Form 8975.

Affected Public: Business or other for-profit organizations.

Estimated Number of Responses: 46,790.

Estimated Time per Response: 6 hours, 41 minutes.

Estimated Total Annual Burden Hours: 299,822.

2. Title: Carrier Summary Report, Terminal Operator Report, and Request for Extension of Time to File an ExSTARS Information Return.

OMB Control Number: 1545–1733.

Type of Request: Extension of a currently approved collection.

Description: Representatives of the motor fuel industry, state governments, and the Federal government are working to ensure compliance with excise taxes on motor fuels. This joint effort has resulted in a system to track the movement of all products to and from terminals. Form 720–CS is an information return used by bulk transport carriers to report monthly receipts and disbursements of all liquid products at a storage location designated by a facility control number (FCN). Form 720–TO is completed by terminal operators to report monthly receipts and disbursements of all liquid products to and from all approved terminals. Form 8809–EX is used to request a 30-day extension of time to file an Excise Summary Terminal Activity Reporting System (ExSTARS) information report (Form 720–CS or Form 720–TO).

Form Number: Form 720–CS, 720–TO, and 8809–EX.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 544,380.

Estimated Time per Response: 4 hours, 39 minutes.

Estimated Total Annual Burden Hours: 2,530,383.

3. Title: Return for Nuclear Decommissioning Funds and Certain Related Persons.

OMB Control Number: 1545–0954.

Type of Request: Extension of a currently approved collection.

Description: This form is used by nuclear decommissioning funds to report contributions received, income earned, administration expenses, and the tax on modified gross income. It is also sometimes used to report and pay the section 4951 taxes on self-dealing.

Form Number: Form 1120–ND.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 10.

Estimated Time per Response: 32 hours, 35 minutes.

Estimated Total Annual Burden Hours: 326.

4. Title: IRS e-file Provider Participation and Compliance Requirements.

OMB Control Number: 1545–1708.

Type of Request: Revision of a currently approved collection.

Description: The information collections include reporting, recordkeeping, and third-party disclosure requirements associated with IRS e-file provider participation and operational compliance. These requirements are described in Publication 3112, IRS e-file Application and Participation; Publication 1345, Authorized IRS e-file Providers of Individual Income Tax Returns; Publication 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns; and related IRS e-file guidance, such as the Automated Enrollment Guide.

Publication 3112 provides information for applicants and Authorized IRS e-file Providers regarding applying to and participating in IRS e-file. Publication 1345 provides rules and requirements for Authorized IRS e-file Providers participating in IRS e-file of individual income tax returns and related forms and schedules. Publication 4163 provides MeF information and requirements for Authorized IRS e-file Providers and Large Taxpayers filing business returns through MeF. The Automated Enrollment Guide explains enrollment and maintenance of A2A client application systems for access to IRS e-file functionality. The IRS uses the collected information to administer IRS e-file program, ensure compliance with e-file participation requirements, safeguard taxpayer information, support electronic transmission of returns, and identify persons and entities participating in the filing of electronic returns.

Publication Number: 1345, 3112, 4163, and Automated Enrollment Guide.

Affected Public: Business or other for-profit organizations; Not-for-profit institutions; State, local, or tribal governments.

Estimated Number of Respondents: 151,451,972.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 151,451,972.

5. Title: Clean Vehicle Credits.

OMB Control Number: 1545–2137.

Type of Request: Extension of a currently approved collection.

Description: Revenue Procedure 2022–42 provides procedures for vehicle manufacturers to certify qualified clean vehicles and submit monthly reports to the IRS regarding vehicles eligible for the clean vehicle credits under sections 30D, 45W, and 25E. The collection of information is used by the IRS to verify manufacturer eligibility, determine whether vehicles satisfy statutory requirements, verify the amount of allowable credits, and support seller reporting obligations. This submission is limited to the collections associated with Form 15400, Clean Vehicle Seller Report, and the manufacturer monthly reporting requirements under Revenue Procedure 2022–42. There has been a decrease in the number of respondents and overall burden due to statutory changes. The clean vehicle credits under sections 25E, 30D, and 45W, to which this collection relates, were terminated under the OBBBA for vehicles acquired after September 30, 2025. As a result of the statutory termination of the credits, the IRS expects a reduction in the volume of filings and associated burden associated with Revenue Procedure 2022–42, including Form 15400 and manufacturer monthly reporting requirements.

Regulatory Project Number: Revenue Procedure 2022–42.

Affected Public: Individuals or Households; Business or other for-profit organizations.

Estimated Number of Respondents: 200.

Estimated Time per Response: 2 hours 15 minutes.

Estimated Total Annual Burden Hours: 1,125.

6. Title: Low-Income Communities Bonus Credit Program.

OMB Control Number: 1545–2308.

Type of Request: Extension of a currently approved collection.

Description: TD 9979 contains final regulations concerning the application of the low-income communities bonus credit program for the energy investment credit established pursuant to the Inflation Reduction Act of 2022. Revenue Procedure (Rev Proc 2023–27) provides procedural and clarifying guidance applicable to section 48(e).

Regulatory Project Number: Treasury Decision 9979, Revenue Procedure 2023–27 and Revenue Procedure 2024–19.

Affected Public: Businesses or other for-profit organizations.

Estimated Number of Respondents: 70,000.

Estimated Time per Response: 3 hours.

Estimated Total Annual Burden Hours: 210,000.

7. Title: Pre-Filing Registration for Elective Payment and Transfer Elections.

OMB Control Number: 1545–2310.

Type of Request: Extension of a currently approved collection.

Description: Treasury Decisions (TD) 9988, 9989, and 9993 prescribe the procedures to register and make payment elections under Internal Revenue Code sections 48D, 6417, and 6418.

Regulatory Project Number: TD 9988, 9989, and 9993.

Affected Public: Business or other for-profit organizations; Individuals or Households.

Estimated Number of Respondents: 70,500.

Estimated Time per Response: 6 hours, 12 minutes.

Estimated Total Annual Burden Hours: 434,471.

8. Title: Reporting Requirements for Recipients of Points Paid on Residential Mortgages and Mortgage Interest Statement.

OMB Control Number: 1545–1380.

Type of Request: Extension of a currently approved collection.

Description: Internal Revenue Code (IRC) section 6050H provides that an information return must be made by any person who is engaged in a trade or business and who, during that trade or business, receives from any individual $600 or more of interest on any mortgage in a calendar year. Any person required to make an information return under IRC section 6050H also must furnish a statement to the payor of record on or before January 31 of the year following the calendar year in which the interest was received. Form 1098, Mortgage Interest Statement, is used to report mortgage interest (including points) received during the year.

Form Number: Form 1098.

Affected Public: Businesses or other for-profit organizations.

Estimated Number of Respondents: 75,912,060.

Estimated Time per Response: 15 minutes.

Estimated Total Annual Burden Hours: 18,946,931.

9. Title: Miscellaneous Income.

OMB Control Number: 1545–0115.

Type of Request: Revision of a currently approved collection.

Description: Form 1099–MISC is used by payers to report payments of $600 or more of rents, prizes and awards, medical and health care payments, nonemployee compensation, and crop insurance proceeds, $10 or more of royalties, any amount of fishing boat proceeds, certain substitute payments, golden parachute payments, and an indication of direct sales of $5,000 or more.

Form Number: Form 1099–MISC.

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: 43,763,450.

Estimated Time per Response: 28 minutes.

Estimated Total Annual Burden Hours: 20,568,822.

10. Title: Form 8857—Request for Innocent Spouse Relief.

OMB Control Number: 1545–1596.

Type of Request: Extension of a currently approved collection.

Description: Section 6103(e) of the Internal revenue code allows taxpayers to request, and IRS to grant, ''innocent spouse'' relief when: taxpayer filed a joint return with tax substantially understated; taxpayer establishes no knowledge of or benefit from, the understatement; and it would be inequitable to hold the taxpayer liable. Form 8857 is used to request relief from liability of an understatement of tax on a joint return resulting from a grossly erroneous item attributable to the spouse.

Form Number: Form 8857.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 50,000.

Estimated Time per Response: 6 hours, 19 minutes.

Estimated Total Annual Burden Hours: 316,000.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2026–17781 Filed 8–31–26; 8:45 am]

BILLING CODE 4831–GV–P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Regulation Agency Protests

AGENCY: Departmental Offices, U.S. Department of the Treasury.