Avenue NW, Washington, DC 20224, or by email to *pra.comments@irs.gov.* Include ''OMB Control No. 1545–1757'' in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: 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: Disclosure of Returns and Return Information by Other Agencies.

OMB Control Number: 1545–1757.

Regulation Project Number: TD 9036.

Abstract: In general, under the regulations, the IRS is permitted to authorize agencies with access to returns and return information under Internal Revenue Code (IRC) section 6103 to re-disclose returns and return information based on a written request and the Commissioner's approval, to any authorized recipient set forth in IRC section 6103, subject to the same conditions and restrictions, and for the same purposes, as if the recipient had received the information from the IRS directly.

Current Actions: There is no change to the previously approved information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Federal Government, State, Local, or Tribal Government.

Estimated Number of Responses: 6.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 6.

Dated: August 31, 2026.

Jason M. Schoonmaker,

Tax Analyst.

[FR Doc. 2026–18012 Filed 9–2–26; 8:45 am]

BILLING CODE 4831–GV–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities: Comment Request on the Burden Related to the Advance Notice of Rescission of Health Coverage

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 November 2, 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: 1545–2180—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: Advance Notice of Rescission of Health Coverage.

OMB Number: 1545–2180.

Document Number(s): TD 9744.

Abstract: The final regulations require group health plans and health insurance issuers to provide at least 30 days advance written notice before rescinding an individual's health coverage, except in cases involving fraud or an intentional misrepresentation of material fact. This notice gives affected individuals time to understand the proposed rescission, seek replacement coverage if necessary, and pursue any available appeal or other remedies.

Current Actions: There are no changes to the information collection. Adjustments to the burden estimates result from updated estimates on the average number of participants in small plans, an increase in the share of notices assumed to be transmitted electronically, correction to the number of respondents and responses to indicate the burden split equally with the Department of Labor and increases in wage and postage rates. As a result, the number of respondents decreased by 50, the number of responses decreased by 833, and the total annual hour burden decreased by 3 hours compared with the previous submission.

Type of Review: Revision 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: 50.

Estimated Number of Responses: 700.

Estimated Time per Respondent: 20 min.

Estimated Total Annual Burden Hours: 17.

Dated: September 1, 2026.

Ronald J. Durbala,

Tax Analyst.

[FR Doc. 2026–18014 Filed 9–2–26; 8:45 am]

BILLING CODE 4831–GV–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities: Comment Request on the Burden Related to the Fuel Tax Guidance and Related Third-Party Disclosure and Recordkeeping Requirements

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 November 2, 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: 1545–1915—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: Fuel Tax Guidance and Related Third-Party Disclosure and Recordkeeping Requirements.

OMB Number: 1545–1915.

Document Number(s): Notice 2005–4 (as modified) and TD 9346.

Abstract: This collection covers the third-party disclosure and recordkeeping requirements associated with federal fuel excise tax provisions contained in Notice 2005–4 (as modified by Notices 2005–24, 2005–62, and 2005–80) and Treasury Decision 9346. The collection requires certifications, waivers, notification certificates, reseller statements, and related records that enable taxpayers to substantiate eligibility for fuel tax credits, refunds, reduced tax rates, exemptions, and importer liability relief, and allows the IRS to verify compliance with the applicable excise tax provisions.

Current Actions: This renewal consolidates the notification certificate requirements previously approved under OMB Control No. 1545–1897 into OMB Control No. 1545–1915 to improve the administration of related fuel excise tax information collections. There is no substantive change to the underlying information collection requirements. The increase in the total burden reflects the transfer of an existing approved information collection into this OMB control number rather than the creation of a new reporting or recordkeeping requirement.

Type of Review: Revision 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 Responses: 159,088.

Estimated Time per Respondent: 15 min.

Estimated Total Annual Burden Hours: 76,471.

Dated: September 1, 2026.

Ronald J. Durbala,

Tax Analyst.

[FR Doc. 2026–18013 Filed 9–2–26; 8:45 am]

BILLING CODE 4831–GV–P

UNITED STATES SENTENCING COMMISSION

Rules of Practice and Procedure

AGENCY: United States Sentencing Commission.

ACTION: Notice and request for public comment.

SUMMARY: The United States Sentencing Commission is considering promulgating amendments to its Rules of Practice and Procedure. This notice sets forth the proposed amendment to the Commission's Rules and synopsis of the issues addressed by the proposed amendment. This notice also sets forth several issues for comment together with the proposed amendment.

DATES: Written public comment regarding the proposed amendment and issues for comment set forth in this notice should be received by the Commission not later than October 26, 2026. Public comment regarding the proposed amendment received after the close of the comment period may not be considered.

ADDRESSES: There are two methods for submitting public comment.

Electronic Submission of Comments. Comments may be submitted electronically via the Commission's Public Comment Submission Portal at *https://comment.ussc.gov.* Follow the online instructions for submitting comments.

Submission of Comments by Mail. Comments may be submitted by mail to the following address: United States Sentencing Commission, One Columbus Circle, NE, Suite 2–500, Washington, DC 20002–8002, Attention: Public Affairs—Rules of Practice and Procedure.

FOR FURTHER INFORMATION CONTACT: Jennifer Dukes, Senior Public Affairs Specialist, (202) 502–4597.

SUPPLEMENTARY INFORMATION: The United States Sentencing Commission is an independent agency in the judicial branch of the United States Government. The Commission promulgates sentencing guidelines and policy statements for federal courts pursuant to 28 U.S.C. 994(a). The Commission also periodically reviews and revises previously promulgated guidelines pursuant to 28 U.S.C. 994(o) and submits guideline amendments to the Congress not later than the first day