

profit organizations, State, Local, or Tribal Governments.

Estimated Number of Respondents: 21,740.

Estimated Time per Response: 17 minutes.

Estimated Total Annual Burden Hours: 6,010.

Dated: October 2, 2026.

Kerry Dennis,
Tax Analyst.

[FR Doc. 2026–20539 Filed 10–6–26; 8:45 am]

BILLING CODE 4831–GV–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Treasury Decision (TD) 8686, Requirements To Ensure Collection of Section 2056A Estate Tax

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 December 7, 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. 1545–1443” in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, 202–317–6009.

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: Treasury Decision (TD) 8686, Requirements to Ensure Collection of Section 2056A Estate Tax.

OMB Control Number: 1545–1443.

Regulation Project Number: TD 8686.

Abstract: This document contains final regulations that provide guidance relating to the additional requirements necessary to ensure the collection of the estate tax imposed under IRC section 2056A(b) with respect to taxable events involving qualified domestic trusts (QDOTs) described in IRC section 2056A(a). To ensure collection of the tax, the regulation provides various security options that may be selected by the trust and the requirements associated with each option. Under certain circumstances, the trust is required to file an annual statement with the IRS disclosing the assets held by the trust.

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

Type of Review: Revision of currently approved collection.

Affected Public: Individuals and households.

Estimated Number of Responses: 4,390.

Estimated Time per Response: 1 hours, 23 minutes.

Estimated Total Annual Burden Hours: 6,070.

Dated: September 26, 2026.

LaNita Van Dyke,
Tax Analyst.

[FR Doc. 2026–20542 Filed 10–6–26; 8:45 am]

BILLING CODE 4831–GV–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Trump Account Election(s)

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 December 7, 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. 1545–2336” 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: Trump Account Election(s).

OMB Control Number: 1545–2336.

Form Numbers: Form 4547 and Form 8879–TA.

Regulation Numbers: 1.530A–1T and 7T.

Abstract: Section 70204 of Public Law 119 21, 139 Stat. 72 (July 4, 2025), commonly referred to as the One, Big, Beautiful Bill Act, in relevant part, added new section 530A to the Internal Revenue Code (IRC). IRC Section 530A provides for the establishment of a Trump account for an eligible individual and for rules related to investments in a Trump account. The temporary regulations include reporting by account beneficiaries or responsible parties to claim an auto account, and third-party disclosures and associated recordkeeping requirements from trustees to account beneficiaries or responsible parties about delisting events. Form 4547 and Form 8879–TA will be used to make the elections to claim the \$1,000 pilot program contribution.

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, businesses, and for-profit organizations.

Estimated Number of Responses: 148,498,585.

Estimated Time per Response: 2 hours, 5 minutes.

Estimated Total Annual Burden Hours: 71,188,310 hours.

Dated: October 2, 2026.

Kerry Dennis,

Tax Analyst.

[FR Doc. 2026–20538 Filed 10–6–26; 8:45 am]

BILLING CODE 4831–GV–P

DEPARTMENT OF THE TREASURY

Privacy Act of 1974; System of Records

AGENCY: Department of the Treasury.

ACTION: Notice of a new system of records.

SUMMARY: In accordance with the Privacy Act of 1974, the Department of the Treasury, Departmental Offices, proposes to establish a new system of records titled, “Department of the Treasury .033—Federal Student Aid Portfolio Research, Analysis, Oversight, Reporting, and Compliance Records.” The purpose of this system of records is

to allow the Office of the Fiscal Assistant Secretary and the Office of Economic Policy to receive and maintain records necessary to administer, oversee, monitor, report on, and ensure compliance with Treasury responsibilities associated with Treasury’s oversight and management of federal student aid portfolio activities performed in coordination with the U.S. Department of Education pursuant to an interagency agreement. The Department of Education will provide Treasury access to personally identifiable information and other data concerning recipients of federal student aid grants and federal student loans made under Title IV of the Higher Education Act of 1965, as amended. The information will originate from, or be derived from, Education systems and datasets subject to an interagency data sharing agreement, including the National Student Loan Data System (NSLDS), Default Management Collection System (DMCS), and Enterprise Data Management & Analytics Platform Services (EDMAPS). This SORN covers records and information received from these Education systems, together with Treasury-generated analyses, reports, compliance records, and other records created in the performance of Treasury’s authorized functions under applicable statutes and interagency agreements, including the Economy Act or other legally operative authorities, as applicable.

DATES: Submit comments on or before November 6, 2026. This new system will be effective upon publication. The routine uses will be effective 30 days after publication of this notice on November 6, 2026 unless Treasury receives comments and determines that changes to the system of records notice are necessary.

ADDRESSES: Written comments on this notice may be submitted electronically through the Federal government eRulemaking portal at <http://www.regulations.gov>; docket No. TREAS–DO–2026–0628. Electronic submission of comments allows the commenter maximum time to prepare and submit a comment, ensures timely receipt, and enables Treasury to make the comments available to the public. Please note that comments submitted through <https://www.regulations.gov> will be made available for viewing by the public.

Comments on this notice may also be addressed to U.S. Department of the Treasury, Attention: Ryan Law, Deputy Assistant Secretary for Privacy, Transparency, and Records, 1500 Suite #8100, JBAB, 250 Murray Lane SW,

Bldg. 410/Door 123, Washington, DC 20222, or by email: Privacy@treasury.gov.

FOR FURTHER INFORMATION CONTACT:

Ryan Law, Deputy Assistant Secretary for Privacy, Transparency, and Records, U.S. Department of the Treasury, 1500 Suite #8100, JBAB, 250 Murray Lane SW, Bldg. 410/Door 123, Washington, DC 20222, or by email: Privacy@treasury.gov.

SUPPLEMENTARY INFORMATION:

In accordance with the Privacy Act of 1974, 5 U.S.C. 552a, as amended (the Privacy Act), the Department of the Treasury proposes to establish a new Treasury system of records titled, “Department of the Treasury .033—Federal Student Aid Portfolio Research, Analysis, Oversight, Reporting, and Compliance Records.”

Treasury is publishing this SORN to support the Treasury’s administration, oversight, reporting, audit coordination, policy, program management, and compliance activities associated with Treasury’s oversight and management of the federal student aid portfolio.

Pursuant to an interagency agreement, the Department of Education will provide Treasury with information needed to support Treasury’s management of the federal student aid portfolio; specifically, data, including personally identifiable information, concerning recipients of federal student aid grants and federal student loans made under Title IV of the Higher Education Act of 1965, as amended. Treasury will use the data to support research, analysis, policy development, oversight, reporting, compliance, and program administration activities in furtherance of the interagency agreement. The Education-originated data may include PII from student education records protected by the Family Educational Rights and Privacy Act, 20 U.S.C. 1232g and 34 CFR part 99. Treasury’s access to, use of, duplication of, redisclosure of, and destruction of such information will be subject to the terms of the interagency agreement, FERPA, the Privacy Act, and applicable information security and privacy requirements. In addition to complying with applicable federal privacy and security laws, Treasury implements administrative, technical, and physical safeguards to PII. Treasury limits the collection, use, disclosure, retention, and disposal of PII to authorized purposes, restricts access to personnel with a need to know, and employs role-based access controls, audit logging, periodic access reviews, and required privacy and security training to safeguard the information.