information collection request outlined in this notice.

DATES: Written comments should be received on or before January 26, 2027 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. 1545–1360'' in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to Marcus W. 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, 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: TD 8612—Income, Gift and Estate Tax.

OMB Control Number: 1545–1360.

Regulation Project Number: TD 8612.

Abstract: This regulation explains the availability of the gift and estate tax marital deduction when the donee spouse or the surviving spouse is not a United States citizen. The regulation provides guidance to individuals or fiduciaries: (1) For making a qualified domestic trust election on the estate tax return of a decedent whose surviving spouse is not a United States citizen in order that the estate may obtain the marital deduction, and (2) for filing the annual returns that such an election may require. The IRS uses this information to determine eligibility for the marital deduction and administer the applicable estate tax requirements.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals and households.

Estimated Number of Responses: 2,300.

Estimated Time per Response: 2 hours, 40 minutes.

Estimated Total Annual Burden Hours: 6,150.

Dated: November 24, 2026.

Jon R. Callahan,

Senior Tax Analyst.

[FR Doc. 2026–24117 Filed 11–25–26; 8:45 am]

BILLING CODE 4831–GV–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Form To Submit Civil Rights Complaint

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 January 26, 2027 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–NEW Civil Rights Complaint'' 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 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: Civil Rights Complaint.

OMB Control Number: 1545–XXXX.

Form Number: 14652.

Abstract: Form 14652 is used to assist individuals when filing a civil rights complaint with the Department of the Treasury—Internal Revenue Service. Under no circumstances will the Internal Revenue Service tolerate discrimination by its employees, grantees, contractors or subcontractors. Any person who believes he or she has been discriminated against in programs and activities assisted or conducted by the Internal Revenue Service may file a complaint by completing and submitting this form or may file a letter with the necessary complaint information.

Current Actions: This is a new information request submission.

Type of Review: New collection. Request for OMB number.

Affected Public: Individuals.

Estimated Number of Respondents: 40.

Estimated Time per Response: 25 minutes.

Estimated Total Annual Burden Hours: 200.

Dated: November 24, 2026.

Kerry Dennis,

Tax Analyst.

[FR Doc. 2026–24133 Filed 11–25–26; 8:45 am]

BILLING CODE 4831–GV–P