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 December 28, 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: Regulations Governing the Performance of Actuarial Services under the Employee Retirement Income Security Act of 1974 (20 CFR 901).

OMB Control Number: 1545–0951.

Type of Request: Extension without change of a currently approved collection.

Description: The information relates to the granting of enrollment status to actuaries admitted (licensed) by the Joint Board for the Enrollment of Actuaries to perform actuarial services under the Employee Retirement Income Security Act of 1974. Form 5434 is used to apply for enrollment to perform actuarial services and Form 5434–A is used to renew enrollment every three years to perform actuarial services under (ERISA). The information is used by the Joint Board for the Enrollment of Actuaries to determine the eligibility of the applicant to perform actuarial services. The regulations require that records be kept that verify satisfaction of requirements, and certificates of completion education requirements.

Affected Public: Individuals or households.

Estimated Total Number of Annual Responses: 2,482.

Estimated Time per Response: 1 hour (Form 5434); 30 minutes (Form 5434–A); 15 minutes (regulatory recordkeeping).

Estimated Total Annual Burden Hours: 1,025.

2. Title: Capitalization of Interest.

OMB Control Number: 1545–1265.

Type of Request: Extension of a currently approved collection.

Description: The regulations require taxpayers to maintain contemporaneous written records of estimates, to file a ruling request to segregate activities in applying the interest capitalization rules, and to request the consent of the Commissioner to change their methods of accounting for the capitalization of interest.

Affected Public: Individuals or Households.

Estimated Number of Responses: 500,050.

Estimated Time per Response: 2 hours and 14 minutes.

Estimated Total Annual Burden Hours: 116,767.

3. Title: Collection of Qualitative Feedback on Agency Service Delivery.

OMB Control Number: 1545–2256.

Type of Request: Extension of a currently approved collection.

Description: This collection of information is necessary to enable the IRS to garner customer and stakeholder feedback in an efficient, timely manner, in accordance with our commitment to improving service delivery. The information collected from our customers and stakeholders will help ensure that users have an effective, efficient, and satisfying experience with the IRS's programs.

Affected Public: Individuals or Households.

Estimated Number of Responses: 175,000.

Estimated Time per Response: 17.5 minutes.

Estimated Total Annual Burden Hours: 10,000.

4. Title: Tax-Exempt Organization Complaint (Referral).

OMB Control Number: 1545–2314.

Type of Request: Extension of a currently approved collection.

Description: This request covers the taxpayer burden with Form 13909, Tax-Exempt Organization Complaint (Referral). Form 13909 is used by individuals to submit a complaint about tax-exempt organizations. The information provided on this form will help the Internal Revenue Service (IRS) determine if there has been a violation of federal tax law.

Estimated Number of Responses: 8,000.

Estimated Time per Response: 48 minutes.

Estimated Total Annual Burden Hours: 6,400.

5. Title: Improving Customer Experience (OMB Circular A–11, Section 280 Implementation).

OMB Control Number: 1545–2290.

Type of Request: Extension of a currently approved collection.

Description: The Internal Revenue Service (IRS) collects voluntary feedback from individuals, businesses, and organizations to evaluate and improve customer service, in accordance with OMB Circular A–11 and multiple executive orders. Information is gathered through surveys, interviews, focus groups, and usability testing to assess customer satisfaction, identify barriers to accessing and using IRS services, and evaluate forms, websites, and other service delivery tools. The IRS uses this information to identify areas for improvement, enhance the accessibility and effectiveness of its services, and measure customer experience and service performance.

Affected Public: Individuals or Households.

Estimated Number of Responses: 2,001,550.

Estimated Time per Response: Varies from 3 minutes to 90 minutes depending on type of information collection (*e.g.* feedback survey, user testing, customer interview, focus group).

Estimated Total Annual Burden Hours: 101,125.

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

Juliana L. Pearson,

Treasury PRA Clearance Officer.

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DEPARTMENT OF VETERANS AFFAIRS

[Docket No. VA–2026–VACO–0001]

Enhanced-Use Lease (EUL) of Department of Veterans Affairs (VA) Real Property at the Clement J. Zablocki VA Medical Center, Milwaukee, Wisconsin

AGENCY: Department of Veterans Affairs.

ACTION: Notice.