



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Revenue Procedure 2026-6 and Form 15714

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 **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** 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. 1545-2335” in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: View the latest drafts of the tax forms related to the information collection listed in this notice at <https://www.irs.gov/draft-tax-forms>. 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: Revenue Procedure 2026-6 and Form 15714, Advance Election to Participate Under Section 25F.

OMB Control Number: 1545-2335.

Form Number: 15714.

Regulation Project Number: Revenue Procedure 2026-6

Abstract: Section 25F of the Internal Revenue Code (IRC) allows for State to voluntarily elect to participate in advance of providing to the Internal Revenue Service (IRS) a list of the scholarship granting organizations (SGOs) that meet the requirements of IRC section 25F(c)(5) and are located in the State. Form 15714 provides an authorized State representative an easy method to elect participation under IRC section 25F. Revenue Procedure 2026-6 provides guidance regarding a procedure for a State to voluntarily elect to participate under IRC section 25F.

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

Type of Review: New collection of information.

Affected Public: State Governments

Estimated Number of Responses: 51.

Estimated Time Per Response: 43 minutes.

Estimated Total Annual Burden Hours: 37.

Dated: December 15, 2025.

Jason M. Schoonmaker,

Tax Analyst.

[FR Doc. 2025-23138 Filed: 12/16/2025 8:45 am; Publication Date: 12/17/2025]