



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment on Buildings Qualifying for Carryover Allocations

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 Garcias, Internal Revenue
Service, Room 6526, 1111 Constitution Avenue, Washington, DC 20224, or by email to
pra.comments@irs.gov. Include “OMB Number: 1545-0990” 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, at (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: Buildings qualifying for carryover allocations.

OMB Control Number: 1545-0990.

Form Numbers: 8610, Sch A (F8610).

Abstract: State housing credit agencies (Agencies) are required by Internal Revenue Code section 42(l)(3) to report annually the amount of low-income housing credits that they allocated to qualified buildings during the year. Agencies report the amount allocated to the building owners and to the IRS in Part I of Form 8609. Carryover allocations are reported to the Agencies in carryover allocation documents. The Agencies report the carryover allocations to the IRS on Schedule A (Form 8610). Form 8610 is a transmittal and reconciliation document for Forms 8609, Schedule A (Form 8610), binding agreements, and election statements.

Current Actions: There is no change to the burden previously approved by OMB.

Type of Review: Extension of a currently approved collection.

Affected Public: State, local or tribal governments.

Estimated Number of Respondents: 53.

Estimated Total Number of Annual Responses: 1,353.

Estimated Time Per Respondent: 4 hrs. 58 min.

Estimated Total Annual Burden Hours: 6,738.

Dated: January 13, 2026.

LaNita Van Dyke,

IRS Tax Analyst.

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