



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Dividends and Distributions

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments. 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 Andrés Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or by email to pra.comments@irs.gov. Include “OMB Number: 1545-0110 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.

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: Dividends and Distributions.

OMB Control Number: 1545-0110.

Regulation Project Number: Form 1099-DIV.

Abstract: Form 1099-DIV is used by the IRS to ensure that dividends are properly reported as required by Internal Revenue Code section 6402, that liquidation distributions are correctly reported as required by Internal Revenue Code section 6403, and to determine whether payees are correctly reporting their income.

Current Actions: There are no changes to the existing collection. However, the estimated number of responses has been updated based on current filing data.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit groups.

Estimated Number of Respondents: 110,115,626

Estimated Time Per Respondent: 28 minutes

Estimated Total Annual Burden Hours: 51,754,344

Dated: January 22, 2026.

Marcus W. McCrary,

Tax Analyst.

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