



This document is scheduled to be published in the Federal Register on 02/20/2026 and available online at

<https://federalregister.gov/d/2026-03376>, and on <https://govinfo.gov> 4831-GV-P]

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

**Agency Information Collection Activities; Comment Request on Distributions From Pensions, Annuities, Retirement or Profit-sharing Plans, IRAs, Insurance Contracts, etc.**

**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](mailto:pra.comments@irs.gov). Include OMB control number 1545-0119 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 the form 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:* Distributions From Pensions, Annuities, Retirement or Profit-sharing Plans, IRAs, Insurance Contracts, etc.

*OMB Control Number:* 1545-0119.

*Form Number:* 1099-R.

*Abstract:* Form 1099-R is used to report distributions from pensions, annuities, profit-sharing or retirement plans, IRAs, and the surrender of insurance contracts. This information is used by the IRS to verify that income has been properly reported by the recipient.

*Current Actions:* Form 1099-R is being revised to capture distributions from a Trump account.

*Type of Review:* Revision of a currently approved collection.

*Affected Public:* Businesses or other for-profit organizations, not for-profit institutions, and Federal, state, local or tribal governments.

*Estimated Number of Respondents:* 8,000.

*Estimated Number of Responses:* 119,920,433.

*Estimated Time Per Response:* 26 minutes.

*Estimated Total Annual Burden Hours:* 51,965,521 hours.

Dated: February 18, 2026.

**Marcus W. McCrary,**

*Tax Analyst.*

[FR Doc. 2026-03376 Filed: 2/19/2026 8:45 am; Publication Date: 2/20/2026]