



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Submission for OMB Review; Comment Request on Information Collection Requirements Related to Practice Before the Internal Revenue Service.

AGENCY: Departmental Offices, 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 **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** 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 e-mailing PRA@treasury.gov, calling (202) 927-5331, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Title: Practice Before the Internal Revenue Service.

OMB Number: 1545-1726.

Regulatory Project Number: Circular 230 and Rev Proc 2014-42.

Form Numbers: 2587, 23, 8554, 8554-EP, 8498, 14360, 14364, and 14392.

Abstract: These collections cover the requirements outlined in Circular 230. Circular 230 contains rules governing the recognition of attorneys, certified public accountants, enrolled agents, enrolled retirement plan agents, registered tax return preparers, and other persons representing taxpayers before the Internal Revenue Service.

Current Actions: The IRS is not making changes to the collection requirements. The purpose of this OMB submission is to consolidate related collections under one approval number.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit; not-for-profit organizations.

Estimated Number of Responses: 215,146.

Estimated Time Per Respondent: Varies, from 15 minutes to 2 hours.

Estimated Total Annual Burden Hours: 218,240.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2026-04591 Filed: 3/6/2026 8:45 am; Publication Date: 3/9/2026]