



DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service Information Collection Requests

AGENCY: Departmental Offices, U.S. Department of the 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:

Internal Revenue Service (IRS)

1. *Title:* Dividends and Distributions.

OMB Control Number: 1545-0110.

Type of Request: Extension of a currently approved collection.

Description: 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.

Affected Public: Business or other for-profit.

Estimated Number of Responses: 110,115,626.

Estimated Time per Response: 28 minutes.

Estimated Total Annual Burden Hours: 51,754,344.

2. *Title:* U.S. Departing Alien Income Tax Statement.

OMB Control Number: 1545-0138.

Type of Request: Extension of a currently approved collection.

Description: Form 2063 is used by a departing resident alien against whom a termination assessment has not been made, or a departing nonresident alien who has no taxable income from United States sources, to certify that they have satisfied all U.S. income tax obligations. The data is used by the IRS to certify that departing aliens have complied with U.S. income tax laws.

Form Number: Form 2063.

Affected Public: Individuals or households.

Estimated Number of Respondents: 20,540.

Estimated Time per Response: 50 minutes.

Estimated Total Annual Burden Hours: 17,049.

3. *Title:* Occupational Tax and Registration Return for Wagering.

OMB Control Number: 1545-0236.

Type of Request: Extension of a currently approved collection.

Description: Form 11-C is used to register people accepting wagers (IRC section 4412). IRS uses this form to register the respondent, collect the annual stamp tax (IRC section 4411), and to verify that the tax on wagers is reported on Form 730.

Form Number: 11-C.

Affected Public: Business or other for-profit organizations, and Individuals and households.

Estimated Number of Respondents: 3,900.

Estimated Time per Response: 7 hours, 2 minutes.

Estimated Total Annual Burden Hours: 27,534.

4. *Title:* Return of Excise Taxes Related to Employee Benefit Plans.

OMB Control Number: 1545-0575.

Type of Request: Extension of a currently approved collection.

Description: Internal Revenue Code sections 4971, 4972, 4973(a)(3), 4975, 4976, 4977, 4978, 4978A, 4978B, 4979, 4979A, and 4980 impose excise taxes on certain employers with employee benefit plans. Form 5330 is used to report and pay the excise taxes related to employee benefit plans. Form 8868 is used to request an extension of time to file an exempt organization return, or excise taxes return related to employee benefit plans.

Form Number: Form 5330 and Form 8868.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 26,460.

Estimated Time per Response: 47 hours, 26 minutes.

Estimated Total Annual Burden Hours: 1,255,149.

5. *Title:* Creditability of Foreign Taxes.

OMB Control Number: 1545-0746.

Type of Request: Extension of a currently approved collection.

Description: Internal Revenue Code (IRC) section 901 allows a taxpayer to pay a tax credit for the amount of any income, war profits, or excess profits taxes it has paid or accrued during the taxable year. Treasury Regulations section 1.901-2A(e) allows a dual capacity taxpayer to apply the safe harbor formula to qualifying levies when determining the credit. Section 1.901-2A(d) requires the taxpayer to provide a statement electing to use the safe harbor formula.

Affected Public: Individuals or households, business or other for-profit organizations, and trust and estates.

Estimated Number of Respondents: 120.

Estimated Time per Response: 20 minutes.

Estimated Total Annual Burden Hours: 41.

6. *Title:* Interest Charge on DISC-Related Deferred Tax Liability.

OMB Control Number: 1545-0939.

Type of Request: Extension of a currently approved collection.

Description: Shareholders of Interest Charge Domestic International Sales Corporations (IC-DISCs) use Form 8404 to figure and report an interest charge on their DISC-related deferred tax liability. The interest charge is required by Internal Revenue Code section 995(f). IRS uses Form 8404 to determine whether the shareholder has correctly figured and paid the interest charge on a timely basis.

Form Number: Form 8404.

Affected Public: Businesses or other for-profit organizations; and individuals or households.

Estimated Number of Respondents: 2,500.

Estimated Time per Response: 7 hours, 47 minutes.

Estimated Total Annual Burden Hours: 19,475.

7. *Title:* Debt Instruments with original instrument discount (OID); Contingent Payments; Anti-Abuse Rule.

OMB Control Number: 1545-1450.

Type of Request: Extension of a currently approved collection.

Description: TD 8674 relates to the tax treatment of debt instruments that provide for one or more contingent payments. The regulation also treats a debt instrument and a related hedge as an integrated transaction. The regulation provides general rules, definitions, and reporting and recordkeeping requirements for contingent payment debt instruments and for integrated debt instruments.

Regulatory Project Number: TD 8674.

Affected Public: Businesses or other for-profit organizations; Individuals or Households; State, Local, and Tribal governments.

Estimated Number of Respondents: 180,000.

Estimated Time per Response: 29 minutes.

Estimated Total Annual Burden Hours: 89,000.

8. *Title:* TD 8649, Netting Rule for Certain Conversion Transactions.

OMB Control Number: 1545-1452.

Type of Request: Extension of a currently approved collection.

Description: Internal Revenue Code (IRC) section 1258 recharacterizes capital gains from conversion transactions as ordinary income to the extent of the time value element. Treasury Regulations section 1.1258-1 provides that certain gains and losses may be netted for purposes of determining the amount of gain recharacterized. To be eligible for netting relief, the taxpayer must identify on its books and records all the positions that are part of the conversion transaction before the close of the day on which the positions become part of the conversion transaction.

Regulatory Project Number: TD 8649.

Affected Public: Individuals or Households; Businesses or other for-profit organizations.

Estimated Number of Respondents: 50,000.

Estimated Time per Response: 6 minutes.

Estimated Total Annual Burden Hours: 5,000.

9. *Title:* Annual Return/Report of Employee Benefit Plan.

OMB Control Number: 1545-1610.

Type of Request: Extension of a currently approved collection.

Description: The Annual Return/Report of Employee Benefit Plan is an annual information return filed by employee benefit plans. The IRS uses this information for a variety of matters, including ascertainment whether a qualified retirement plan appears to conform to requirements under the Internal Revenue Code or whether the plan should be audited for compliance. Form

5500 including all required schedules and attachments is an annual return filed to report information concerning employee benefit plans and Direct Filing Entities. Form 5500-SF is a simplified annual reporting form for use by certain small pension and welfare benefit plans. Form 5500-EZ is an annual return filed by a one participant plans and foreign plans that are not subject to the requirements of section 104 (a) of the Employee Retirement Income Security Act of 1974 (ERISA). Form 5558 is used to apply for a one-time extension of time to file the Form 5500 series and the Form 8955-SSA.

Form Number: 5500 and associated schedules.

Affected Public: Individuals or Households; Businesses or other for-profit organizations.

Estimated Number of Respondents: 1,694,075.

Estimated Time per Response: 1 hour, 34 minutes.

Estimated Total Annual Burden Hours: 4,019,260.

10. Title: Fines, Penalties, and Other Amounts.

OMB Control Number: 1545-2284.

Type of Request: Extension of a currently approved collection.

Description: Public Law 115-97, Tax Cuts and Jobs Act of 2017 (TCJA), amended Internal Revenue Code (IRC) section 162(f) regarding allowable deductions of fines, penalties, and other amounts paid to, or at the direction of, a government or governmental entity in relation to the violation of any law or the investigation or inquiry by such government or entity into the potential violation of any law. The TCJA also added IRC section 6050X, requiring the official of any government or entity described in IRC section 162(f)(5) to file an information return with respect to certain fines, penalties, and other amounts paid. Treasury Decision (TD) 9946 contains final regulations providing guidance on IRC sections 162(f) and 6050X. Treasury Regulations section 1.6050X-1 provides guidance on the information reporting requirements of IRC section 6050X and names Form 1098-F as the return to report the information. Form 1098-F is used to

report the amounts paid as required by IRC section 6050X to the IRS and provide a statement to the payer.

Form Number: 1098-F.

Affected Public: Individuals or Households; Businesses or other for-profit organizations.

Estimated Number of Respondents: 41,300.

Estimated Time per Response: 33 minutes.

Estimated Total Annual Burden Hours: 22,715.

11. Title: Application for Reduced Rate of Withholding on Whistleblower Award Payment.

OMB Control Number: 1545-2273.

Type of Request: Extension of a currently approved collection.

Description The Application for Reduced Rate of Withholding on Whistleblower Award Payment will be used by the whistleblower to apply for a reduction in withholding to minimize the likelihood of the IRS over withholding tax from award payments providing whistleblowers with a pre-award payment opportunity to substantiate their relevant attorney fees and court costs. The Whistleblower Office will review and evaluate the form and calculate the rate.

Form Number: 14693.

Affected Public: Individuals or Households.

Estimated Number of Respondents: 10.

Estimated Time per Response: 45 minutes.

Estimated Total Annual Burden Hours: 8.

12. Title: Revenue Procedure 2026-6 and Form 15714, Advance Election to Participate Under Section 25F.

OMB Control Number: 1545-2335.

Type of Request: Extension of a currently approved collection.

Description: 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.

Form Number: 15714.

Regulatory Project Number: Revenue Procedure 2026-6.

Affected Public: State, Local, and Tribal governments.

Estimated Number of Respondents: 51.

Estimated Time per Response: 43 minutes.

Estimated Total Annual Burden Hours: 37.

13. *Title:* Application to Participate in the Income Verification Express Service (IVES) Program.

OMB Control Number: 1545-2032.

Type of Request: Extension of a currently approved collection.

Description: Application to Participate in the Income Verification Express Service (IVES) Program is used to submit the required information necessary to complete the eservices enrollment process for IVES users and to identify delegates receiving transcripts on behalf of the principal account user.

Form Number: 13803.

Affected Public: Businesses or other for-profit organizations.

Estimated Number of Respondents: 400.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 200.

14. *Title:* Rev. Proc. 2022-26, Superfund; Imported Substances; Procedures for Filing a Petition; Section 4662(e) Proof of Export and Related Superfund Tax Certificates.

OMB Control Number: 1545-2304.

Type of Request: Extension of a currently approved collection.

Description: This revenue procedure and associated statute provides the exclusive procedures for importers, exporters, and interested persons to request a determination under § 4672(a)(2) of the Internal Revenue Code (Code) that a substance be added to or removed from the list of taxable substances under § 4672(a) of the Code.

Regulatory Project Number: Rev. Proc. 2022-26, as modified by Rev. Proc 2023-20.

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

Estimated Number of Respondents: 1,000.

Estimated Time per Response: 75 hours.

Estimated Total Annual Burden Hours: 75,000.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2026-10639 Filed: 5/27/2026 8:45 am; Publication Date: 5/28/2026]