This document is scheduled to be published in the Federal Register on 2026-10-08 and available online at https://www.federalregister.gov/d/2026-20625, and on https://govinfo.gov

[4831-GV-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities: Comment Request on the Burden Related to Excise Tax on Repurchase of Corporate Stock

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of information collection and 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 and recommendations to Andrés Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email at pra.comments@irs.gov. Please include, "OMB Number: 1545-2323 – Public Comment Request Notice" in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to Ronald J. Durbala, (202)-317-5746 or via email at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION: The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess its 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 be 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: Excise Tax on Repurchase of Corporate Stock.

OMB Number: 1545-2323.

Form Number(s): Form 7208.

Abstract: Form 7208 is used by certain covered corporations to compute and report the excise tax on repurchases of corporate stock under Internal Revenue Code section 4501. The information collected enables the IRS to determine the correct amount of tax due and verify compliance with the reporting and recordkeeping requirements applicable to the stock repurchase excise tax.

Current Actions: There are no changes being made to the forms at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals, not-for-profit institutions, farms, and Federal, state, local or tribal governments.

Estimated Number of Respondents: 3,750

Estimated Time Per Respondent: 6 hrs., 30 min.

Estimated Total Annual Burden Hours: 24,375.

Dated: October 6, 2026.

Ronald J. Durbala,
Tax Analyst.
[FR Doc. 2026-20625 Filed: 10/7/2026 8:45 am; Publication Date: 10/8/2026]