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E: 4810-70-P

DEPARTMENT OF THE TREASURY

Community Development Financial Institutions Fund

[Docket No. CDFI-2026-0201]

Agency Information Collection Activities; Proposed Collection; Comment Request; New Markets Tax Credit Program Community Development Entity (CDE) Certification Application

ACTION:

Notice of information collection; and request for public comment.

SUMMARY:

The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the Community Development Financial Institutions Fund (CDFI Fund), Department of the Treasury, is soliciting comments concerning the New Markets Tax Credit Program (NMTC Program) Community Development Entity (CDE) Certification Application, which Applicants will submit through the CDFI Fund's Awards Management Information System (AMIS).

DATES:

Written comments must be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*]** to be assured of consideration.

ADDRESSES:

You may submit comments via the Federal eRulemaking Portal at www.regulations.gov **Docket No. CDFI-2026-0201**. Follow the instructions on the website for the submission of comments. In general, all comments will be available for inspection at

www.regulations.gov. Comments, including attachments and other supporting materials, are part of the public record. Do not submit any information in your comments or supporting materials that you consider confidential or inappropriate for public disclosure.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information should be directed to Shannon McKay, Acting Program Manager for the Office of Certification Policy and Evaluation, CDFI Fund, U.S. Department of the Treasury, 1500 Pennsylvania Ave. NW, Washington DC 20220 or by phone at (202) 653-0300. Other information regarding the CDFI Fund and its programs may be obtained through the CDFI Fund's website at http://www.cdfifund.gov.

SUPPLEMENTARY INFORMATION:

Title: New Markets Tax Credit Program Community Development Entity (CDE) Certification Application.

OMB Control Number: 1559-0014.

Abstract: Title I, subtitle C, section 121 of the Community Renewal Tax Relief Act of 2000 (the Act), as enacted in the Consolidated Appropriations Act, 2001 (Pub. L. 106–554, December 21, 2000), amended the Internal Revenue Code (IRC) by adding IRC 45D and created the NMTC Program. The Department of the Treasury, through the CDFI Fund, administers the NMTC Program, which provides an incentive to investors in the form of tax credits over seven years, expected to stimulate the provision of private investment capital that, in turn, will facilitate economic and community development in low-income communities. In order to qualify for an allocation of tax credits through the NMTC Program, an entity must be certified as a qualified CDE and submit an allocation application to the CDFI Fund. Nonprofit entities and for-profit entities may be certified as CDEs by the CDFI Fund. In order to be certified as a CDE, an entity must be a domestic corporation or partnership, that: (1) has a primary mission of serving or providing investment capital for low-income communities or low-income persons; and (2)

maintains accountability to residents of low-income communities through their representation on any governing or advisory board of the entity.

The CDE Certification Application is being updated to ensure that Applicants are meeting the statutory and regulatory disclosure requirements as well as protecting government resources in alignment with Administration priorities where appropriate. The specific changes include: (1) removal of references to "Minority-Owned or Controlled" in terms of Applicant's structure; (2) addition of a new subsection on "Affiliate Information" to gather information about ownership, control, and foreign interests for affiliates; (3) addition of a new subsection on "Government Investigations and Enforcement" to gather more information on government investigations, enforcement actions and related matters; and (4) additional detailed language for federal anti-discrimination, alignment with specific Executive Orders, and prevention of fraud, waste, and abuse.

Current Actions: Revision of currently approved collection.

Type of Review: Regular.

Form: CDE Certification Application.

Affected Public: CDEs and entities seeking CDE certification, including business or other for-profit institutions, nonprofit entities, and State, local and Tribal entities.

Estimated Number of Respondents: 150.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 150.

Estimated Annual Time Per Respondent: 4 hours.

Estimated Total Annual Burden Hours: 600 hours.

Request for Comments: 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 at http://www.cdfifund.gov. The CDFI Fund is seeking

input on the content of the revised CDE Certification Application. The application and related guidance may be obtained on the CDFI Fund's website at https://www.cdfifund.gov/programs-training/certification/cde. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the CDFI Fund, including whether the information shall have practical utility; (b) the accuracy of the CDFI Fund'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 technology; and (e) the accuracy of the estimates of the burden of the information collections.

(Authority: 26 U.S.C. 45D; 31 U.S.C. 321; 26 CFR 1.45D–1.)

Christopher Miller

Director, Community Development Financial Institutions Fund

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