

*Estimated Time per Response:* 13 minutes.

*Estimated Total Annual Burden Hours:* 28 Hours.

**2. Title:** Request for Payment of Reissue of U.S. Savings Bonds Deposited in Safekeeping.

*OMB Control Number:* 1530–0024.

*Type of Request:* Extension without change of a currently approved collection.

*Description:* The information is necessary to request payment or reissue of Savings Bonds/Notes held in safekeeping when original safekeeping custody receipts are not available. The information on the form is used by the Department of the Treasury, Bureau of the Fiscal Service, to identify the securities involved, establish entitlement, and to obtain a certified request for payment or reissue.

*Form:* FS Form 4239.

*Affected Public:* Individual or Households.

*Estimated Number of Respondents:* 1,260.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 1,260.

*Estimated Time per Response:* 10 minutes.

*Estimated Total Annual Burden Hours:* 210 hours

**3. Title:** Application for disposition of Retirement Plan/Individual Retirement Bonds Without Admin. of Deceased Owners Estate.

*OMB Control Number:* 1530–0032.

*Type of Request:* Extension without change of a currently approved collection.

*Description:* The information is used to support a request for recognition as a person entitled to United States Retirement Plan and/or Individual Retirement bonds which belonged to a deceased owner when a legal representative has not been appointed for the estate and no such appointment is pending.

*Form:* FS Form 3565.

*Affected Public:* Individuals or Households.

*Estimated Number of Respondents:* 315.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 315.

*Estimated Time per Response:* 20 minutes.

*Estimated Total Annual Burden Hours:* 105.

**4. Title:** Claim for Relief on Account of the Non-receipt of United States Savings Bonds.

*OMB Control Number:* 1530–0048.

*Type of Request:* Extension without change of a currently approved collection.

*Description:* Application by owner to request a substitute savings bond or payment in lieu of bond not received.

*Form:* FS Form 3062–4.

*Affected Public:* Individuals or Households

*Estimated Number of Respondents:* 900.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 900.

*Estimated Time per Response:* 10 minutes.

*Estimated Total Annual Burden Hours:* 150.

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

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

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**BILLING CODE 4810–AS–P**

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Ongoing Data Collection of Centrally Cleared Transactions in the U.S. Repurchase Agreement Market

**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 request 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 this request.

**DATES:** Comments should be received on or before December 1, 2025 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](http://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 emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 927–5331, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:**

**1. Title:** Ongoing Data Collection of Centrally Cleared Transactions in the U.S. Repurchase Agreement Market.

*OMB Control Number:* 1505–0259.

*Type of Request:* Extension without change of a currently approved collection.

*Description:* The Office of Financial Research (“Office”) is requesting a renewal of the information collection covering centrally cleared transactions in the U.S. repurchase agreement (“repo”) market which was established by a Final Rule in 2019. The Financial Stability Oversight Council (“Council”) recommended an ongoing collection of repo data in its *2016 Annual Report* to Congress and maintained this recommendation in its *2017 Annual Report*. The expanded monitoring of the repo market made possible by this collection appropriately meets Council duties and purposes because of this market’s crucial role in providing short-term funding and performing other functions for U.S. markets. The data also supports the calculation of the Secured Overnight Funding Rate (“SOFR”), which was selected by the Alternative Reference Rates Committee (“ARRC”) as its preferred alternative rate to U.S. dollar London Interbank Offered Rate (“LIBOR”), as well as the Broad General Collateral Rate (“BGCR”), helping fulfill another Council recommendation on the creation of alternative reference rates.

Under the Dodd-Frank Wall Street Reform and Consumer Protection Act (“Dodd-Frank Act”), the Office is authorized to issue rules and regulations in order to collect and standardize data on behalf of the Council to promote Council goals, such as helping to identify and monitor risks to financial stability. The ability of the Office to collect centrally cleared repo data in this rule derives from the authority to promulgate regulations for the collection of financial transaction and position data of financial companies through the Data Center in 12 U.S.C. 5344(b)(1). The promulgation of regulations for the type and scope of data collected by the Data Center is done pursuant to the general Office rulemaking authority contained in 12 U.S.C. 5343(c) which states the Office shall issue rules, regulations, and orders to the extent necessary to carry out the purposes and duties of the Office. The Office must consult with the Chairperson of the Council under § 5343(c) prior to the promulgation of any rules—this consultation occurred prior to the publication of the rule.

The collection requires reporting by certain U.S. central counterparties (“CCPs”) for repo transactions. The collection serves two primary purposes:

(1) enhancing the ability of the Council and the Office to identify and monitor risks to financial stability; and (2) supporting the calculation of certain reference rates. The collection is used by the Office to improve the Council and member agencies' monitoring of the U.S. repo market through access to daily transaction data. The collection is also be used by Federal Reserve Bank of New York (FRBNY) as input into the calculation of the SOFR and BGCR. The Council recognized in prior annual reports that fragilities in LIBOR made the financial system vulnerable to instability and recommended the creation of alternative reference rates such as the SOFR and BGCR, demonstrating the nexus of rate production to financial stability. The Office also uses these data for related duties and purposes as contemplated by the Dodd-Frank Act. The Office supports the Council and its member agencies by providing collected data.

*Form:* OFR SFT 1-1, 1-2 & 1-3.

*Affected Public:* Businesses or other for-profit.

*Estimated Number of Respondents:* 2.

*Frequency of Response:* Daily.

*Estimated Total Number of Annual Responses:* 1,512.

*Estimated Time per Response:* 2 hours.

*Estimated Total Annual Burden Hours:* 3,024.

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

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

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**BILLING CODE 4810-AK-P**

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service (IRS) 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 December 1, 2025 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](http://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 emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 927-5331, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### SUPPLEMENTARY INFORMATION:

##### Internal Revenue Service (IRS)

1. *Title:* Form 1042, Schedule Q (Form 1042), Form 1042-S, Form 1042-T, and Section 871(m) Transactions.

*OMB Control Number:* 1545-0096.

*Type of Request:* Extension of a currently approved collection.

*Description:* Form 1042 is used by withholding agents to report tax withheld at source on certain income paid to nonresident alien individuals, foreign partnerships, and foreign corporations to the IRS. Schedule Q (Form 1042) is used by withholding agents to report the tax liability of a qualified derivatives dealer (QDD). Form 1042-S is used by withholding agents to report income and tax withheld to payees. A copy of each 1042-S is filed electronically or with Form 1042 for information reporting purposes. The IRS uses this information to verify that the correct amount of tax has been withheld and paid to the United States. Form 1042-T is used by withholding agents to transmit paper Forms 1042-S to the IRS. Treasury Regulations section 1.871-15(p) was added by Treasury Decision (TD) 9734, as amended by TD 9815, as amended by TD 9887. This regulation provides that any party to an IRC section 871(m) transaction may request information regarding that transaction from another party to the transaction. There is no prescribed form required. Any statement required by section 1.871-15(p) may be provided in paper or electronic form. The regulation allows taxpayers to share information in any reasonable manner agreed to by the parties. See 1.871-15(p)(3)(i).

*Form:* Form 1042, Schedule Q (Form 1042), Form 1042-S, Form 1042-T, and Section 871(m) Transactions.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 98,900.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 17,562,100.

*Estimated Time per Response:* 5 minutes for TD 9584, 8 hours for TD 9734, 29 hours and 28 minutes for Form 1042, 5 hours and 44 minutes for Schedule Q (Form 1042), 34 minutes for Form 1042-S, and 12 minutes for Form 1042-T.

*Estimated Total Annual Burden Hours:* 12,383,498.

2. *Title:* Taxable Distributions Received from Cooperatives.

*OMB Control Number:* 1545-0118.

*Type of Request:* Extension without change of a currently approved collection.

*Description:* Form 1099-PATR is used to report patronage dividends paid by cooperatives in accordance with Internal Revenue Code section 6044. The IRS uses the information to verify reporting compliance on the part of the recipient.

*Form:* 1099-PATR.

*Affected Public:* Businesses and other for-profit organizations.

*Estimated Number of Respondents:* 9,200.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 1,615,000.

*Estimated Time per Response:* 20 minutes.

*Estimated Total Annual Burden Hours:* 549,100.

3. *Title:* Proceeds From Real Estate Transactions.

*OMB Control Number:* 1545-0997.

*Type of Request:* Extension of a currently approved collection.

*Description:* Internal Revenue Code section 6045(e) and its associated regulations require persons treated as real estate brokers to submit an information return to the IRS to report the gross proceeds from real estate transactions. Form 1099-S is used for this purpose. The IRS uses the information on the form to verify compliance with the reporting rules regarding real estate transactions.

*Form:* 1099-S.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 122,415.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 5,450,400.

*Estimated Time per Response:* 10 minutes.

*Estimated Total Annual Burden Hours:* 872,064.

4. *Title:* Change Your Address (For Individual, Gift, Estate, or Generation-Skipping Transfer Tax Returns) and Change of Address or Responsible Party—Business.