CAF Authorization Process Improvements; Access to Entire Electronically Filed 1040 Tax Return Data; Amended Return Processing and Time; Leveraging Social Media to Improve Service and Compliance; Pre-Launch Testing and Post-Launch Support; and *Supporting Live Chat for Tax Professionals.* The meeting agenda will be posted online prior to the meeting at the IRSAC web page, *www.irs.gov/irsac.*

Should you wish the IRSAC to consider a written statement germane to the Council's work, file the statement by sending an email to *PublicLiaison@irs.gov* by January 9, 2026.

Dated: December 19, 2025.

John A. Lipold,

Designated Federal Official, Office of National Public Liaison, Internal Revenue Service.

[FR Doc. 2025–23724 Filed 12–22–25; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Information Sharing Between Government Agencies and Financial Institutions

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 23, 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.* 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,* calling (202) 927–5331, or viewing the entire information collection request at *www.reginfo.gov.*

SUPPLEMENTARY INFORMATION:

Financial Crimes Enforcement Network (FinCEN)

Title: Information sharing between government agencies and financial institutions.

OMB Control Number: 1506–0049.

Type of Review: Extension without change of a currently approved collection.

Description: The Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act of 2001 (USA PATRIOT Act) charged the Department of the Treasury (Treasury) with developing regulations to facilitate information sharing among government entities and financial institutions for the purpose of combatting terrorism and money laundering.[1] In 2002, FinCEN published a final rule implementing the authority contained in section 314(a) of the USA PATRIOT Act (the Section 314(a) Rule).[2] The rule required financial institutions, upon FinCEN's request (a ''Section 314(a) Request''), to search their records to determine whether they have maintained an account or conducted a transaction with a specified individual, entity, or organization that a Federal law enforcement agency has certified is suspected, based on credible evidence, of engaging in terrorist activity or money laundering. The rule enables certain foreign law enforcement agencies, state and local law enforcement agencies, and FinCEN itself, on its own behalf and on behalf of appropriate components of Treasury, to initiate Section 314(a) Requests.[3] Before processing a request, FinCEN requires the requesting agency to certify that, in the case of money laundering, the matter is significant, and that the requesting agency has been unable to locate the information sought through traditional methods of investigation and analysis. The regulations implementing the rules are found at 31 CFR 1010.520.

Form: Not applicable.

Affected Public: Businesses or other for profit and non-profit institutions.

Estimated Number of Potential Respondents: 575,873 financial institutions.

Estimated Number of Expected Respondents: 12,726 financial institutions.

Frequency of Response: As required.

Estimated Total Number of Annual Responses: 7,381,080.

Estimated Burden Hours per Respondent: Approximately 44 hours.

Estimated Total Annual Burden Hours: 555,702.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2025–23743 Filed 12–22–25; 8:45 am]

BILLING CODE 4810–02–P

[1] Public Law 107–56, 115 Stat. 272 (Oct. 26, 2001).

[2] FinCEN, *Final Rule—Special Information Sharing Procedures to Deter Money Laundering and Terrorist Activity,* 67 FR 60579, (Sept. 26, 2002).

[3] FinCEN, *Final Rule—Expansion of Special Information Sharing Procedures To Deter Money Laundering and Terrorist Activity,* 75 FR 6560, (Feb. 10, 2010).

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 January 22, 2026 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 emailing *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: Returns Required on Magnetic Media.

OMB Control Number: 1545–0957.

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

Description: Certain filers of information returns are required by law to file on magnetic media. In some instances, waivers from this requirement are necessary and justified. Form 8508 is submitted by the filer and provides information on which IRS will base its waiver determination.

Form: 8508.

Affected Public: Private Sector, Federal, State and local governments.

Estimated Number of Respondents: 1,000.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 1,000.

Estimated Time per Response: 15 minutes.

Estimated Total Annual Burden Hours: 750.

2. Title: TD 8458, Real Estate Mortgage Investment Conduits.

OMB Control Number: 1545–1276.

Type of Request: Extension of a currently approved collection.

Description: Internal Revenue Code (IRC) section 860E(e) imposes an excise tax on any transfer of a residual interest in a Real Estate Mortgage Investment Conduits (REMIC) to a disqualified organization. IRC sections 860E(e)(4) and 860E(e)(6)(D) provide relief of the excise tax when the transferee or record holder of the residual interest furnishes an affidavit to the transferor or pass-thru entity stating that they are not a disqualified organization. Treasury Decision (TD) 8458 contains final regulations and guidance relating to the IRC requirements for a REMIC. Treasury Regulations section 1.860E–2(a)(5) requires the REMIC, upon request of the party responsible for the tax liability, to furnish information sufficient to compute the present value of the anticipated excess inclusions. Treasury Regulations sections 1.860E–2(a)(7) and 1.860E–2(b)(2) provide requirements for the affidavits provided by the transferee or record holder of a residual interest in a REMIC as required by IRC sections 860E(e)(4) and 860E(e)(6)(D).

Regulation Project Number: TD 8458.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 1,600.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 1,600.

Estimated Time per Response: 20 minutes.

Estimated Total Annual Burden Hours: 525.

3. Title: Aid of Construction Under Section 118(c).

OMB Control Number: 1545–1639.

Type of Request: Extension of a currently approved collection.

Description: TD 8936 contains final regulations concerning an exclusion from gross income for a contribution in aid of construction under section 118(c) that is treated as a contribution to capital under section 118(a). The final regulations affect a regulated public utility that provides water or sewerage services because a qualifying contribution in aid of construction is treated as a contribution to the capital of the utility and excluded from gross income. The final regulations provide guidance on the definition of a contribution in aid of construction, the adjusted basis of any property acquired with a contribution in aid of construction, the information relating to a contribution in aid of construction required to be furnished by the utility, and the time and manner for providing that information to the IRS.

Regulation Project Number: TD 8936.

Affected Public: Businesses and other for-profit organizations.

Estimated Number of Respondents: 300.

Frequency of Response: On Occasion.

Estimated Time per Response: 60 minutes.

Estimated Total Annual Burden Hours: 300.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2025–23740 Filed 12–22–25; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Alcohol and Tobacco Tax and Trade Bureau 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 January 22, 2026 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 emailing *PRA@treasury.gov,* calling (202) 927–5331, or viewing the entire information collection request at *www.reginfo.gov.*

SUPPLEMENTARY INFORMATION:

Alcohol and Tobacco Tax and Trade Bureau (TTB)

1. Title: Distilled Spirits Plants—Excise Taxes (TTB REC 5110/06).

OMB Control Number: 1513–00445.

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

Description: Under chapter 51 of the Internal Revenue Code (IRC), distilled spirits produced or imported into the United States are subject to Federal excise tax, which is determined at the time the spirits are withdrawn from bond, and which is paid by return, subject to regulations prescribed by the Secretary of the Treasury (the Secretary). In addition, a credit may be taken against that tax for the portion of a distilled spirits product's alcohol content derived from wine or flavors. The TTB regulations in 27 CFR parts 19 and 26 require distilled spirits excise taxpayers to keep certain records in support of the information provided on their excise tax returns, including information on the distilled spirits removed from their premises and the products' applicable tax rates. TTB uses the collected information to ensure that the relevant provisions of the IRC are appropriately applied, verify claims for refunds or remission of tax, and account for the transfer of certain distilled spirits excise taxes to the governments of Puerto Rico and the U.S. Virgin Islands.

Form: None.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 5,700.

Frequency of Response: Average of 9.2105 per year.

Estimated Total Number of Annual Responses: 52,000.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 52,000 hours.

2. Title: Retail Liquor Dealers Records of Receipts of Alcoholic Beverages and Commercial Invoices (TTB REC 5170/03).