

and abuse in certain federally assisted benefit programs while protecting the privacy interests of the subjects of the match. Information is disclosed by the IRS only for the purpose of, and to the extent necessary in, determining eligibility for, and/or the correct amount of, benefits for individuals applying for or receiving certain benefit payments.

Categories of Individuals: Individuals applying for or receiving benefits under federal and state administered programs.

Categories of Records: The IRS will provide return information from information returns (e.g., Forms 1099-DIV, 1099-INT, and W-2G) filed by payers of unearned income in the IRS Information Returns Master File (IRMF) (Treasury/IRS 22.061). The recipient Agency will furnish the IRS with requests for records in accordance with the current IRS Publication 3373, Disclosure of Information to Federal, State, and Local Agencies (DIFSLA) Handbook. The Agency may request return information from IRS on a monthly basis for new applicants and may request information with respect to all beneficiaries once per year. The requests from the Agency will include: the Social Security Number (SSN) and name control (first four characters of the surname) for each individual for whom unearned income information is requested. IRS will provide a response record for each individual identified by the Agency. The total number of records will be equal to or greater than the number of records submitted by the Agency. In some instances, an individual may have more than one record on file. When there is a match of an individual SSN and name control, IRS will disclose the following to the Agency: payee account number; payee name and mailing address; payee taxpayer identification number (TIN); payer name and address; payer TIN; and income type and amount.

System(s) of Records: IRS will extract return information with respect to unearned income from the Information Returns Master File (IRMF), Treasury/IRS 22.061, as published at 80 FR 54081-082 (September 8, 2015), through the DIFSLA Computer Matching Program.

Department of Veterans Affairs will provide to IRS information from the Veterans Benefits Administration—Compensation, Pension and Education, Rehabilitation Records—VA, 58 VA 21/22/28, amended and republished in its entirety at 86 FR 61858 (November 8, 2021); and Veterans Health Administration—Healthcare Eligibility Records, Income Verification Records—VA, 89VA10NB, as published at 73 FR

26192 (May 8, 2008), and updated at 78 FR 76897 (December 19, 2013).

Social Security Administration will provide to IRS information from the Office of Systems Requirements—Supplemental Security Income Record and Special Veterans Benefits, 60-0103, last fully published at 71 FR 1830 (January 11, 2006), amended at 72 FR 69723 (December 10, 2007), 83 FR 31250-51 (July 3, 2018), and 83 FR 54969 (November 1, 2018).

Ryan Law,

Deputy Assistant Secretary for Privacy, Transparency, and Records.

[FR Doc. 2026-00576 Filed 1-13-26; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Information Reporting for Payments Made in Settlement of Payment Card and Third-Party Network Transactions

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of information collection; 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 the notice.

DATES: Written comments should be received on or before March 16, 2026 to be assured of consideration.

ADDRESSES: Direct all written comments to Andrés García, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Please include, “OMB Number: 1545-2205 in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to Marcus W. McCrary, (470) 769-2001.

SUPPLEMENTARY INFORMATION: The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the 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 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: Information Reporting for Payments Made in Settlement of Payment Card and Third-Party Network Transactions.

OMB Control Number: 1545-2205.

Form Number: 1099-K.

Regulation Project Number: TD 9496.

Abstract: This information collection covers final regulations implementing amendments to the Income Tax Regulations (26 CFR part 1) relating to information reporting under sections 6041, 6041A, 6050W, and 6051 of the Internal Revenue Code (Code). The form reflects payments made in settlement of merchant card and third-party network transactions for purchases of goods and/or services made with merchant cards and through third-party networks.

Current Actions: Two lines were added to Form 1099-K to include cash tips and the Treasury tipped occupation code. There is an increase in the estimated number of respondents previously approved by OMB.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals or households, Business or other for-profit groups, Not-for-profit institutions, Farms, Federal Government, State, Local, or Tribal Governments.

Estimated Number of Respondents: 13,340,100.

Estimated Time per Respondent: 28 minutes.

Estimated Total Annual Burden Hours: 6,225,378.

Dated: January 9, 2026.

Marcus W. McCrary,
Tax Analyst.

[FR Doc. 2026-00508 Filed 1-13-26; 8:45 am]

BILLING CODE 4830-01-P