software, changes in tax preparation regulations, the increased use of electronic filing, the behavioral response of taxpayers to the tax system, the changing use of services, both IRS and external, and related information collection needs.

Current Actions: The Taxpayer Burden Surveys allow RAAS to update and validate the IRS Taxpayer Burden Model which is used to provide estimates for consolidated taxpayer segments, such as OMB numbers 1545–0074, 1545–0123, and 1545–0047. These surveys are being submitted for revision purposes.

Data collection	Responses	Average annual burden hours	Total hours	Total monetized cost ($) *
Individual Taxpayers	30,000	3,300	9,900	323,334
ITB–A (Individual Taxpayers—Amended Returns)	3,500	356	1,075	35,110
ITB–L (Individual Taxpayers—Late Filers)	7,000	717	1,505	70,219
Business Taxpayer Burden (BTBS & BTBL)	12,500	1,375	4,125	134,723
Tax-Exempt Organization (TEB)	12,000	1,200	3,600	117,576
TEB 990–N	900	88	265	8,655
Information Returns (IRBS)	10,000	1,100	3,300	107,778
Employer Reporting Burden (ERB)	3,750	413	1,238	40,417
Trust/Estate Income (TEIT–T & TEIT–E)	13,500	1,325	3.975	129,824
Excise Tax (EXT)	3,000	317	950	31,027
Estate Transfer Tax (ETT)	3,150	333	998	32,578
Gift Transfer Tax (GTT)	7,500	792	2,375	77,568
Retirement Plan Burden (RPB)	6,150	649	1,948	63,605
Individual Taxpayers, Enforcement (ITB–E)	5,000	550	1,650	53,889
Business Compliance (BCBS & BCBL)	8,875	976	2,929	95,653
Special Studies—Individual Taxpayers	37,500	4,125	12,375	404,168
Special Studies—Entities	37,500	4,125	12,375	404,168
Total	....	21,742	65,226	*2,130,289

* Based on May 2024 average wage rate from the Bureau of Labor and Statistics Occupational Employment Survey. Monetized value at 32.66 per hour.

Type of Review: Revision of a currently approved collection.

Affected Public: Individual, Business or other for-profit organizations.

Estimated Total Number of Responses: 201,825.

Estimated Time per Respondent: 19 min.

Estimated Total Burden Hours: 65,226.

Approved: January 28, 2026.

LaNita Van Dyke,

IRS Tax Analyst.

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DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Quarterly Federal Excise Tax Return

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 March 2, 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: Quarterly Federal Excise Tax Return.

OMB Control Number: 1545–0023.

Type of Request: Revision of a currently approved collection.

Description: Excise taxes are taxes paid when purchases are made on a specific good, such as gasoline. 26 U.S.C. 4081 imposes tax for miscellaneous excise taxes, manufacturers excise taxes, automotive and related items, petroleum products and motor and aviation fuel. Form 720, Quarterly Federal Excise Tax Return, is used to report liability by IRS number and to pay the excise taxes listed on the form. Form 720–X is used to make adjustments to liability reported on Form 720 filed in previous quarters. Form 6627 is used to figure the environmental tax on petroleum, ODCs, imported products that used ODCs as materials in the manufacture or production of the product, and the floor stocks tax on ODCs. Form 6627 is filed with Form 720.

Forms: 720, 720–X, and 6627.

Affected Public: Business and other for-profit organizations.

Estimated Number of Respondents: 206,700.

Frequency of Response: On Occasion.

Estimated Total Number of Annual Responses: 206,700.

Estimated Time per Response: Varies from 6 hours, 54 minutes to 16 hours, 10 minutes.

Estimated Total Annual Burden Hours: 3,105,408.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

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