

DATES: Written comments should be received on or before March 31, 2026 to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Include "OMB Control No. 1545-1610" in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: View the latest drafts of the tax forms related to the information collection listed in this notice at <https://www.irs.gov/draft-tax-forms>. Requests for additional information or copies of this collection should be directed to Jason Schoonmaker, (801) 620-6008.

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: Annual Return/Report of Employee Benefit Plan.

OMB Control Number: 1545-1610.

Form Number: 5500 and associated Schedules, 5500-SF, 5500-EZ and 5558.

Abstract: The Annual Return/Report of Employee Benefit Plan is an annual information return filed by employee benefit plans. The IRS uses this information for a variety of matters, including ascertainment whether a qualified retirement plan appears to

conform to requirements under the Internal Revenue Code or whether the plan should be audited for compliance. Form 5500 including all required schedules and attachments is an annual return filed to report information concerning employee benefit plans and Direct Filing Entities. Form 5500-SF is a simplified annual reporting form for use by certain small pension and welfare benefit plans. Form 5500-EZ is an annual return filed by a one participant plans and foreign plans that are not subject to the requirements of section 104 (a) of the Employee Retirement Income Security Act of 1974 (ERISA). Form 5558 is used to apply for a one-time extension of time to file the Form 5500 series and the Form 8955-SSA.

Current Actions: There is no change to the previously approved information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, and individuals or households.

Estimated Number of Responses:

1,706,419.

Estimated Time per Response: 1 hour, 34 minutes.

Estimated Total Annual Burden Hours: 2,674,140.

Dated: January 27, 2026.

Jason M. Schoonmaker,
Tax Analyst.

[FR Doc. 2026-01814 Filed 1-29-26; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection

Activities: Comment on IRS Taxpayer Burden Surveys

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 this notice.

DATES: Written comments should be received on or before March 31, 2026 to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue, Washington, DC 20224, or by email to pra.comments@irs.gov. Include "OMB Number: 1545-2212" in the subject line of the message.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, at (202) 317-6009.

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: IRS Taxpayer Burden Surveys.
OMB Control Number: 1545-2212.

Abstract: The IRS Taxpayer Burden Surveys are designed to gather statistically representative data that allows the IRS to provide accurate estimates of taxpayer compliance burden. These surveys also help the IRS understand how and why taxpayer burden changes over time. An ongoing survey effort is necessary to inform the IRS of the impact of ever-changing tax law that leads to regularly-issued and updated IRS regulations as well as improvements and changes in tax-filing technology.

Changes in tax regulations, tax administration, tax preparation methods, and taxpayer behavior continue to alter the amount and distribution of taxpayer burden. Data from updated surveys will better reflect the current tax rules and regulations, the increased usage of tax preparation software, increased efficiency of such

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.

[FR Doc. 2026–01863 Filed 1–29–26; 8:45 am]

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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.

[FR Doc. 2026–01820 Filed 1–29–26; 8:45 am]

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