

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: Reporting Abusive Tax Promotions or Preparers.

OMB Number: 1545–2219.

Form Number(s): Form 14242.

Abstract: Form 14242 is used to document the information necessary to report an abusive tax avoidance scheme. Respondents can be individuals, businesses and tax return preparers.

Current Actions: There are no changes being made to the forms at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals, not-for-profit institutions, farms, and Federal, state, local or tribal governments.

Estimated Number of Respondents: 460.

Estimated Time per Respondent: 10 min.

Estimated Total Annual Burden Hours: 77.

Dated: January 29, 2026.

Ronald J. Durbala,

Tax Analyst.

[FR Doc. 2026–02171 Filed 2–2–26; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request Concerning the Burden Related Information Reporting on Required Returns in the Case of Real Estate Transaction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of information collection and 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 April 6, 2026 to be assured of consideration.

ADDRESSES: Direct all written comments and recommendations to Andrés Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email at pra.comments@irs.gov. Please include, “OMB Number: 1545–1592—Public

Comment Request Notice” in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to Ronald J. Durbala, (202)–317–5746 or via email at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION: The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess its 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 be 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 requirements in section 6045(e).

OMB Number: 1545–1592.

Project Number(s): Rev. Proc. 2007–12.

Abstract: This revenue procedure sets forth the acceptable form of the written assurances (certification) that a real estate reporting person must obtain from the seller of a principal residence to except such sale or exchange from the information reporting requirements for real estate transactions under section 6045(e)(5) of the Internal Revenue Code.

Current Actions: There is no change to the burden previously approved by OMB.

Type of Review: Extension of a currently approved collection.

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

Estimated Number of Respondents: 2,300,000.

Estimated Time per Respondent: 11 min.

Estimated Total Annual Burden Hours: 420,500.

Dated: January 29, 2026.

Ronald J. Durbala,

Tax Analyst.

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DEPARTMENT OF THE TREASURY

[TREAS–DO–2026–0001]

Request for Information Related to the Financial Literacy and Education Commission (FLEC) Update to the U.S. National Strategy for Financial Literacy

AGENCY: Departmental Offices, Department of the Treasury.

ACTION: Request for information (RFI).

SUMMARY: The Department of the Treasury (Treasury) invites public input to inform the interagency Financial Literacy and Education Commission (FLEC)’s statutorily required annual review of the U.S. National Strategy for Financial Literacy (National Strategy), which was last updated in 2020. This request for information (RFI) offers the opportunity for interested individuals and organizations to provide feedback on the National Strategy to ensure that financial literacy programs and initiatives continue to be relevant, effective, and responsive.

DATES: Written comments and information are requested on or before April 6, 2026.

ADDRESSES: Please submit comments electronically through the Federal eRulemaking Portal: <https://www.regulations.gov>, under docket number TREAS–DO–2026–0001. In general, all comments will be available for inspection at www.regulations.gov. Comments, including attachments and other supporting materials, are part of the public record. Do not submit any information in your comments or supporting materials that you consider confidential or inappropriate for public disclosure.

FOR FURTHER INFORMATION CONTACT: Tanya McInnis, Deputy Director, Office of Consumer Policy, (202) 577–7860, Tanya.McInnis2@treasury.gov; Cheryl Cooper, Senior Advisor, Office of Consumer Policy, (202) 702–6793, Cheryl.Cooper@treasury.gov.

SUPPLEMENTARY INFORMATION:

I. Background

A vibrant, competitive, and pro-growth financial sector is underpinned by broad-based financial literacy that