

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.

[FR Doc. 2026–02172 Filed 2–2–26; 8:45 am]

BILLING CODE 4830–01–P

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

enables consumers to seek out the best and most effective financial products and services to meet their day-to-day needs and invest in their future. In today's complex and rapidly evolving economy, financial literacy is a foundational life skill, and financial education starting at an early age and continuing through adulthood provides a pathway to individual financial freedom and security.

The Financial Literacy and Education Commission (FLEC or Commission) was established by the Fair and Accurate Credit Transactions Act of 2003 to "improve the financial literacy and education of persons in the United States through the development of a national strategy to promote financial literacy and education."¹ The FLEC is composed of the heads of 23 federal agencies and the White House Domestic Policy Council and is chaired by the Secretary of the Treasury. The FLEC provides a forum for its represented federal agencies and the White House Domestic Policy Council to coordinate their efforts to advance financial literacy and education. FLEC represented agencies develop consumer-friendly, trustworthy, and consistent educational materials and tools, and conduct outreach efforts to help consumers make informed and sound decisions that enhance their financial well-being.

The FLEC last published its National Strategy in 2020.² Each year, the FLEC is statutorily required to review the National Strategy and make such changes and recommendations as it deems necessary. The Commission is now planning to update the National Strategy to reflect emerging trends, current best practices, and new research findings. For this year's update, Treasury seeks information and recommendations from all interested individuals and organizations on how the National Strategy should be revised to address recent developments in today's complex and rapidly evolving economy. For example, the National Strategy could leverage the opportunity presented by Trump Accounts,³ youth investment accounts established through the One Big Beautiful Bill Act, to promote financial literacy through real-world investing experience. The FLEC is also evaluating how the National Strategy can promote financial literacy that equips consumers with the tools to identify and avoid increasingly

sophisticated fraud schemes, helping them protect their personal finances.

II. Request for Information

Treasury welcomes input on any matter that commenters believe is relevant to the FLEC's update to the National Strategy. Commenters are encouraged to address any or all of the following questions, and to provide any other comments relevant to this work.

National Strategy Priority Areas and Best Practices

The 2020 National Strategy prioritizes the following topic areas:

- I. Basic Financial Capability
- II. Military
- III. Postsecondary Education
- IV. Housing Counseling
- V. Retirement Savings and Investor Education

1. Which priority areas would you keep, change, add, or remove in a revised National Strategy, and why?

A. How can financial education providers best use investment vehicles, like Trump Accounts, to teach children how to save, invest, and achieve financial security? How do you think that the FLEC should support these efforts? Are there specific approaches that should be considered for hard to reach populations?

B. Given the rise in scam and fraud incidences in the past five years, how do you think that the FLEC should approach this topic area?

C. Are there other developments in the past five years that the strategy should incorporate or address, and how?

The 2020 National Strategy includes the following best practices for financial education programs:

- I. Know the Individuals and Families To Be Served
- II. Provide Actionable, Relevant, and Timely Information
- III. Improve Key Financial Skills
- IV. Build on Motivation
- V. Make It Easy To Make Good Decisions
- VI. Follow Through
- VII. Raise Standards for Financial Educators
- VIII. Provide Ongoing Support
- IX. Evaluate for Impact

2. Which best practices for financial education programs would you keep, change, add, or remove, and why?

A. What best practices would you recommend for youth financial education programs?

B. What best practices would you recommend to increase consumer awareness and consumers' ability to protect themselves against fraud and scams?

C. Since the National Strategy was last updated in 2020, what evidence-based best practices in financial education have been developed in the past five years that should be incorporated into the National Strategy?

Federal Government Role in Financial Literacy and Education

3. How can the federal government support consumers and financial education practitioners?

4. How should the FLEC best engage with financial education providers outside of the federal government to promote financial literacy and education? (For example, state and local government, schools and universities, and the private and nonprofit sectors.)

Research and Evaluation

5. What new research or research gaps should Treasury be aware of to inform the National Strategy? (For example, quantitative or qualitative research, local, state, national, and international examples of good practice, academic publications, etc.)

6. What best practices related to program evaluation do you think should be incorporated into the National Strategy?

7. What outcome measures should be used to evaluate financial literacy?

Other Input

8. Is there any other information or input that you would like to share with Treasury to inform its update of the National Strategy?

Rachel Miller,
Executive Secretary.

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0198]

Agency Information Collection Activity: Application for Annual Clothing Allowance

AGENCY: Veterans Health Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: Veterans Health

Administration (VHA), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish a notice in the **Federal Register**

¹ 20 U.S.C. 9702.

² US-National-Strategy-Financial-Literacy-2020.pdf—Treasury Releases Report on National Financial Literacy Strategy | U.S. Department of the Treasury.

³ Public Law 119-21; Sec. 70204.