

DATES: Written comments should be received on or before April 13, 2026 to be assured of consideration.

ADDRESSES: Direct all written comments and recommendations to Andrés García, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email at pra.comments@irs.gov. Please include, "OMB Number: 1545-0115—Public Comment Request Notice" 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 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: Miscellaneous Income.

OMB Number: 1545-0115.

Form Number(s): Form 1099-MISC.

Abstract: Form 1099-MISC is used by payers to report payments of \$600 or more of rents, prizes and awards, medical and health care payments, nonemployee compensation, and crop insurance proceeds, \$10 or more of

royalties, any amount of fishing boat proceeds, certain substitute payments, golden parachute payments, and an indication of direct sales of \$5,000 or more.

Current Actions: Changes made to comply with Public Law 119-21 (Sec. 70201 and 70202) will result in a burden decrease of 69,348 hours. Updated estimates based on 2025 Pub 6961 will decrease the estimated annual responses by 6,573,550.

Type of Review: Revision 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: 43,763,450.

Estimated Time per Respondent: 28 min.

Estimated Total Annual Burden Hours: 20,568,822.

Dated: February 10, 2026.

Ronald J. Durbala,

Tax Analyst.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection

Activities: Comment Request Burden Related to the Low-Income Communities Bonus Credit Program

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 13, 2026 to be assured of consideration.

ADDRESSES: Direct all written comments and recommendations to Andrés García, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email at pra.comments@irs.gov. Please include, "OMB Number: 1545-2308—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: Low-Income Communities Bonus Credit Program.

OMB Number: 1545-2308.

Program Number(s): TD 9979 and Rev. Proc. 2023-27.

Abstract: TD 9979 contains final regulations concerning the application of the low-income communities bonus credit program for the energy investment credit established pursuant to the Inflation Reduction Act of 2022. Revenue Procedure (Rev Proc 2023-27) provides procedural and clarifying guidance applicable to section 48(e).

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 70,000.

Estimated Time per Respondent: 3 hr.

Estimated Total Annual Burden Hours: 210,000.

Dated: February 9, 2026.

Ronald J. Durbala,

Tax Analyst.

[FR Doc. 2026-02816 Filed 2-11-26; 8:45 am]

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