

OMB control No.	Subject of 311	Number of expected respondents	Average total annual burden hours ^a
1506–0072	Bank of Dandong	6.35	
1506–0071	North Korea	6.35	
1506–0036	Commercial Bank of Syria	6.35	
Total PRA Burden Hours	40.22

^a Values are calculated using the three-year average estimate of annual burden hours per respondent multiplied by the number of expected respondents, rounded to nearest hundredth hour. See FinCEN, *Agency Information Collection Activities; Proposed Renewal; Comment Request: Renewal Without Change of Information Collection Requirements In Connection With the Imposition of a Special Measure*, 90 FR 57279 (Dec. 10, 2025)—Table 4.

Estimated Total Annual Burden Hours: 40 hours, on average.
Authority: 44 U.S.C. 3501 *et seq.*

Spencer W. Clark,
Treasury PRA Clearance Officer.
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DEPARTMENT OF THE TREASURY
Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service Information Collection Requests

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 requests 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 these requests.

DATES: Comments should be received on or before April 30, 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: Application for Extension of Time for Payment of Tax Due to Undue Hardship.

OMB Control Number: 1545–2131.
Type of Request: Extension without change of a currently approved collection.

Description: Internal Revenue Code Section 6161 allows individual and business taxpayers to request an extension of time for payment of tax shown or required to be shown on a return or for a tax due on a notice of deficiency. Form 1127 must be filed with supporting documentation to approve an extension, providing evidence that the taxpayer would sustain a substantial financial loss if forced to pay the tax or deficiency on the due date.

Form Number: Form 1127.
Affected Public: Business or other for-profit organizations, Individuals and households.

Estimated Number of Respondents: 20.
Estimated Time per Response: 7 hours, 26 minutes.

Estimated Total Annual Burden Hours: 149.

2. Title: Provisional Foreign Tax Credit Agreement.

OMB Control Number: 1545–2296.
Type of Request: Extension without change of a currently approved collection.

Description: Internal Revenue Code (IRC) Sections 901 and 905 allow a taxpayer to claim a foreign tax credit for foreign income taxes paid or accrued in a taxable year, depending on taxpayer’s method of accounting for such taxes. However, regardless of the year in which the credit is allowed based on taxpayer’s method of accounting, the foreign tax credit is allowed only to the extent the foreign income taxes are ultimately both owed and actually remitted to the foreign country. For accrual method taxpayers, IRC Section 461(f) (flush language), Section 1.461–2(a)(2)(i), and section 1.905–1(d)(3) provide that a foreign income tax liability that is contested does not

accrue and is not creditable until the contest is resolved. For cash method taxpayers, a foreign income tax liability that is contested is not a reasonable approximation of the taxpayer’s final foreign income tax liability and, thus, under section 1.901–2(e)(2)(i), is not considered an amount of tax paid for purposes of section 901 until the contest is resolved. However, sections 1.905–1(c)(3) and 1.905–1(d)(4) allow taxpayers to make an election to claim a provisional foreign tax credit for a contested foreign income tax liability to the extent that the taxpayer has remitted the contested tax to the foreign country. As a condition for making this election, the taxpayer must enter into a provisional foreign tax credit agreement, in which the taxpayer gives the IRS information regarding the contested foreign income tax liability and agrees to comply with the conditions of the election, including agreeing to not to assert the statute of limitations on assessment as a defense to assessment of taxes and interest by the IRS with respect to the contested tax for a period of three years from the year in which taxpayer notifies the IRS of the resolution of the contest. See section 1.905–1(d)(4)(ii). Form 7204 must be used for elections to claim a provisional credit for contested foreign income taxes as provided in Regulations sections 1.905–1(c)(3) and 1.905–1(d)(4).

Form Number: Form 7204.
Affected Public: Business or other for-profit organizations, Individuals and households.

Estimated Number of Respondents: 11,400.
Estimated Time per Response: 2 hours.

Estimated Total Annual Burden Hours: 22,800.

3. Title: Excise Taxes on Excess Inclusions of REMIC Residual Interests.

OMB Control Number: 1545–1379.
Type of Request: Extension without change of a currently approved collection.

Description: Form 8831 is used by a real estate mortgage investment conduit (REMIC) to figure its excise tax liability

under Code sections 860E(e)(1), 860E(e)(6), and 860E-2(a)(7)(ii). IRS uses the information to determine the correct tax liability of the REMIC.

Form Number: Form 8831.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 31.

Estimated Time per Response: 7 hours, 39 minutes.

Estimated Total Annual Burden Hours: 237.

4. Title: TD 8459 Settlement Funds.

OMB Control Number: 1545-1299.

Type of Request: Extension without change of a currently approved collection.

Description: The Treasury Decision (TD) 8459 prescribes reporting requirements for settlement funds, which are funds established or approved by a governmental authority to resolve or satisfy certain liabilities, such as those involving tort or breach of contract. The final regulation relates to the tax treatment of transfers to these funds, the taxation of income earned by the funds, and the tax treatment of distributions made by the funds.

Regulatory Project Number: TD 8459.

Affected Public: Business or other for-profit organizations; individual or households; not for-profit institutions; State local or tribal governments.

Estimated Number of Respondents: 2,750.

Estimated Time per Response: 1 hour, 17 minutes.

Estimated Total Annual Burden Hours: 3,542.

5. Title: Environmental Taxes.

OMB Control Number: 1545-1361.

Type of Request: Extension without change of a currently approved collection.

Description: The Treasury Decision (TD) 8622 impose reporting and recordkeeping requirements necessary to implement Internal Revenue Code sections 4681 and 4682 relating to the tax on chemicals that deplete the ozone layer and on products containing such chemicals. The regulation affects manufacturers and importers of ozone-depleting chemicals, manufacturers of rigid foam insulation, and importers of products containing or manufactured with ozone-depleting chemicals manufacture, import, export, sell, or use ODCs. In addition, the regulation affects persons, other than manufacturers and importers of ozone-depleting chemicals, holding such chemicals for sale or for use in further manufacture on January 1, 1990, and on subsequent tax-increase dates. This regulation provides reporting and recordkeeping rules relating to taxes imposed on exports of

ozone-depleting chemicals (ODCs), taxes imposed on ODCs used as medical sterilant or propellants in metered-dose inhalers, and floor stocks taxes on ODCs. The rules affect persons, other than manufacturers and importers of ozone-depleting chemicals, holding such chemicals for sale or for use in further manufacture on January 1, 1990, and on subsequent tax-increase dates. This regulation provides reporting and recordkeeping rules relating to taxes imposed on exports of ozone-depleting chemicals (ODCs), taxes imposed on ODCs used as a medical sterilant or propellants in metered-dose inhalers, and floor stocks taxes on ODCs.

Regulatory Project Number: TD 8622.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 150,350.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 75,265.

6. Title: Vehicle Loan Interest Statement.

OMB Control Number: 1545-2334.

Type of Request: Extension of a currently approved collection.

Description: IRS Section 6050AA requires information reporting with respect to interest received on a specified passenger vehicle loan. Recipients of this interest are required to file an information return to the IRS and furnish a statement to individuals who pay or accrue the interest during a calendar year. The reporting requirements of section 6050AA allow the IRS to verify recipients' compliance with the information reporting rules and to verify that individuals deduct the proper amount of interest on their tax return.

Form Number: Form 1098-VLI.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 8,000,000.

Estimated Time per Response: 15 minutes.

Estimated Total Annual Burden Hours: 2,000,000.

7. Title: Application to Participate in the IRS Federal/State E-File Program.

OMB Control Number: 1545-NEW.

Type of Request: New collection.

Description: Form 15693 will be used to apply to be an authorized e-file provider within the Federal State E-file Program. A State, Local, or Territorial government will complete Form 15693 to participate in the e-Service program. The form is also used to update an application and manage Agency delegates.

Affected Public: State, Local or Tribal governments.

Estimated Number of Respondents: 5.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 5.

8. Title: Retirement Plans; Cash or Deferred Arrangements Under Section 401(k) and Matching Contributions or Employee Contributions Under Section 401(m) and Guidance Under Section 110 of the SECURE 2.0 Act with Respect to Matching Contributions Made on Account of Qualified Student Loan Payments Amounts.

OMB Control Number: 1545-1669.

Type of Request: Reinstatement with change.

Description: The collections of information contained in TD 9169 are required by the Internal Revenue Service (IRS) to comply with requirements of sections 401(k)(12)(D) and 401(m)(11)(A)(ii) regarding notices that must be provided to eligible participants to apprise them of their rights and obligations under certain plans. This information will be used by participants to determine whether to participate in the plan, and by the IRS to confirm that the plan complies with applicable qualification requirements to avoid adverse tax consequences.

The information required by § 1.401(k)-2(b)(3) will be used by employees to file their income tax returns and by the IRS to assess the correct amount of tax. The information provided under § 1.401(k)-1(d)(3)(iii)(C) will also be used by employers in determining whether to make hardship distributions to participants.

For Notice 2024-63, the information is required for payments on qualified education loans to be QSLPs upon which an employer may make matching contributions. Plan sponsors will use the collected information to process claims for QSLP matches for employees in the plan.

Regulatory Project Number: TD 9169 and Notice 2024-63.

Affected Public: Business or other for-profit organizations; Not-for-profit institutions; State, Local or Tribal governments.

Estimated Number of Respondents: 475,000.

Estimated Time per Response: 28 minutes.

Estimated Total Annual Burden Hours: 221,125.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

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