

117–2. Title III, Subtitle B, Section 3201 of the Act provides \$21.55 billion for the U.S. Department of the Treasury (Treasury) to make payments to States (defined to include the District of Columbia), U.S. Territories (Puerto Rico, U.S. Virgin Islands, Guam, Northern Mariana Islands, and American Samoa), and certain local governments with more than 200,000 residents (collectively the “eligible grantees”) to provide financial assistance and housing stability services to eligible households, and cover the costs for other affordable rental housing and eviction prevention activities for eligible households. ERA2 grantees are required to submit reports on their utilization of ERA2 award funds electronically via Treasury’s Portal. These information collections permit Treasury to effectively monitor the ERA2 grantees’ compliance with the requirements of the ERA2 award terms. The ERA2 Final Quarterly Reports were due to be submitted by all grantees no later than January 28, 2026. After the official submissions of the ERA2 Final Quarterly Reports, Treasury and others will use the information collection forms for on-going compliance monitoring purposes, such as case-by-case reviews and follow-up with individual grantees, and for standard recordkeeping.

Form: None.

Affected Public: State, Local, and Territorial Government recipients of ERA2 awards including those that either fail to submit timely ERA2 Final Quarterly Reports or who are requested to resubmit reports for corrections or additional information.

Estimated Number of Respondents: 70.

Frequency of Response: On occasion.

Estimated Total Number of Annual Responses: 70.

Estimated Time per Response: Five hours per respondent (on average).

Estimated Total Annual Burden Hours: 350 hours.

3. *Title:* Treasury International Capital (TIC) Forms CQ–1 and CQ–2.

OMB Control Number: 1505–0024.

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

Description: Forms CQ–1 and CQ–2 are part of the Treasury International Capital (TIC) reporting system, which is required by law (22 U.S.C. 286f; 22

U.S.C. 3103; E.O. 10033; 31 CFR 128), and is designed to collect timely information on international portfolio capital movements. Forms CQ–1 and CQ–2 are quarterly reports filed by non-financial enterprises in the U.S. to report their international portfolio transactions with unaffiliated foreign residents. This information is used by the U.S. Government in the formulation of international financial and monetary policies and for the preparation of the U.S. balance of payments accounts and the U.S. international investment position.

Forms: Treasury International Capital (TIC) Forms CQ–1 and CQ–2.

Affected Public: U.S. resident nonfinancial enterprises, nonprofit institutions, and other specified U.S. persons.

Estimated Number of Respondents: 111.

Frequency of Response: Quarterly.

Estimated Total Number of Annual Responses: 444.

Estimated Time per Response: 6.7 hours (on average).

Estimated Total Annual Burden Hours: 2,975 hours.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2026–06191 Filed 3–30–26; 8:45 am]

BILLING CODE 4810–AK–P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Information Collection Requirements in Connection With the Imposition of Special Measures

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:

Financial Crimes Enforcement Network (FinCEN)

Title: Information Collection Requirements in Connection with the Imposition of Special Measures (31 CFR 1010.653, 1010.659, 1010.660, 1010.661, and 1010.663).

OMB Control Number: 1506–0036, 1506–0071, 1506–0072, 1506–0074, 1506–0079.

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

Description: FinCEN is issuing this notice to renew OMB control numbers for regulations imposing special measures against certain entities of primary money laundering concern pursuant to the authority contained in 31 U.S.C. 5318A. *See* 31 CFR 1010.653, 31 CFR 1010.659, 31 CFR 1010.660, 31 CFR 1010.661, and 31 CFR 1010.663.

Form: None.

Affected Public: Businesses or other for-profit institutions, and non-profit institutions.

Estimated Number of Potential Respondents: 15,710 covered financial institutions.

Estimated Number of Expected Respondents: 127 covered financial institutions.

Frequency of Response: As required.

Estimated Average Annual Burden per Respondent: 19 minutes (approximately 0.32 hours).

Estimated Total Annual Burden Hours Per Subject of 311:

OMB control No.	Subject of 311	Number of expected respondents	Average total annual burden hours ^a
1506–0079	Al-Huda Bank	127	14.82
1506–0074	Iran	6.35	

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.
 [FR Doc. 2026–06192 Filed 3–30–26; 8:45 am]
BILLING CODE 4810–02–P

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