

- That the national bank or Federal savings association discloses or reserves the right to disclose nonpublic personal information about its consumer to a nonaffiliated third party;

- That the consumer has the right to opt out of that disclosure; and
- A reasonable means by which the consumer may exercise the opt out right.

A national bank or Federal savings association provides a reasonable means to exercise an opt out right if it:

- Designates check-off boxes on the relevant forms with the opt out notice;
- Includes a reply form with the opt out notice;
- Provides an electronic means to opt out; or
- Provides a toll-free number that consumers may call to opt out.

§§ 1016.10(a)(1) and (2) and 1016.10(c)—Limits on disclosure of nonpublic personal information to nonaffiliated parties—A national bank or Federal savings association may not disclose any nonpublic personal information about a consumer to a nonaffiliated third party unless the institution has provided the consumer with an initial notice under § 1016.4, the institution has provided the consumer with an opt out notice, the institution has given the consumer a reasonable opportunity to opt out of the disclosure, and the consumer has not opted out. A customer may direct one of the following forms of opt out:

- Opt out—Consumers may direct that the national bank or Federal savings association not disclose nonpublic personal information about them to a nonaffiliated third party, other than permitted by §§ 1016.13–1016.15.

- Partial opt out—Consumers may exercise partial opt out rights by selecting certain nonpublic personal information or certain nonaffiliated third parties with respect to which the consumer wishes to opt out.

§§ 1016.7(h) and 1016.7(i) Continuing right to opt out and Duration of right to opt out—A consumer may exercise the right to opt out at any time. A consumer's direction to opt out is effective until the consumer revokes it in writing or, if the consumer agrees, electronically. When a customer relationship terminates, the customer's opt out direction continues to apply to the nonpublic personal information collected during or related to that relationship. If the individual subsequently establishes a new customer relationship with the institution, the opt out direction that applied to the former relationship does not apply to the new relationship.

### Estimated Burden

*Estimated Frequency of Response:* On occasion.

*Estimated Number of Respondents:* 2,451,569.

*Estimated Total Annual Burden:* 625,291 hours.

*Comments:* On October 2, 2025, the OCC published a 60-day notice for this information collection (90 FR 47905). No comments were received.

Comments continue to be invited on:

(a) Whether the collection of information is necessary for the proper performance of the functions of the OCC, including whether the information has practical utility;

(b) The accuracy of the OCC'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 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.

**Eden Gray,**

*Assistant Director, Office of the Comptroller of the Currency.*

[FR Doc. 2026–06558 Filed 4–3–26; 8:45 am]

**BILLING CODE 4810–33–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Agency Information Collection Activities; Comment Request on Rules for Certain Rental Real Estate Activities

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of information collection; 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 June 5, 2026 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Include “OMB Control No. 1545–2194” in the subject line of the message.

### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of this collection should be directed to Kerry Dennis, (202) 317–5751.

**SUPPLEMENTARY INFORMATION:** The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the 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 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:* Rules for Certain Rental Real Estate Activities.

*OMB Control Number:* 1545–2194.

*Revenue Procedure Number:* 2011–34.

*Abstract:* This revenue procedure grants relief under Section 1.469–9(g) for certain taxpayers to make late elections to treat all interests in rental real estate as a single rental real estate activity.

*Current Actions:* There is no change to the previously approved information collection.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individual or Households.

*Estimated Number of Responses:* 2,000.

*Estimated Time per Response:* 30 minutes.

*Estimated Total Annual Burden Hours:* 1,000 hours.

Dated: April 1, 2026.

**Kerry Dennis,**

*Tax Analyst.*

[FR Doc. 2026-06592 Filed 4-3-26; 8:45 am]

**BILLING CODE 4831-GV-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Agency Information Collection Activities; Comment Request on Forms 5498-QA and 1099-QA

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of information collection; 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 June 5, 2026 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Include "OMB Control No. 1545-2262" 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 LaNita Van Dyke, 202-317-3009.

**SUPPLEMENTARY INFORMATION:** The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the 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 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:* ABLE Account Contribution Information; Distributions from ABLE Accounts.

*OMB Control Number:* 1545-2262.

*Form Number:* 5498-QA; 1099-QA.

*Abstract:* The Achieving a Better Life Experience (ABLE) Act of 2014 allows states to create tax-advantaged savings programs for eligible people with disabilities (designated beneficiaries). Funds from these ABLE accounts can help designated beneficiaries pay for qualified expenses. Form 5498-QA is used by the qualified ABLE program to report contributions and rollovers to an ABLE account, as well as the fair market value of the account. Form 1099-QA is used by the qualified ABLE program to report distributions from an ABLE account.

*Current Actions:* Form 5498-QA is being revised to capture amounts rolled over from a Trump account to an ABLE account.

*Type of Review:* Revision of currently approved collection.

*Affected Public:* Individuals and households.

*Estimated Number of Responses:* 20,000.

*Estimated Time per Response:* 11 minutes.

*Estimated Total Annual Burden Hours:* 3,600.

Dated: April 2, 2026.

**LaNita Van Dyke,**

*Tax Analyst.*

[FR Doc. 2026-06611 Filed 4-3-26; 8:45 am]

**BILLING CODE 4831-GV-P**

## DEPARTMENT OF THE TREASURY

### Office of the Secretary

#### List of Countries Requiring Cooperation With an International Boycott

In accordance with section 999(a)(3) of the Internal Revenue Code of 1986, the Department of the Treasury is publishing a current list of countries which require or may require participation in, or cooperation with, an international boycott (within the

meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

On the basis of the best information currently available to the Department of the Treasury, the following countries require or may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

Iraq  
Kuwait  
Lebanon  
Libya  
Qatar  
Saudi Arabia  
Syria  
Yemen

**James Wang,**

*International Tax Counsel, (Tax Policy).*

[FR Doc. 2026-06596 Filed 4-3-26; 8:45 am]

**BILLING CODE 4810-AK-P**

## DEPARTMENT OF THE TREASURY

### Interest Rate Paid on Cash Deposited To Secure U.S. Immigration and Customs Enforcement Immigration Bonds

**AGENCY:** Departmental Offices, Treasury.

**ACTION:** Notice.

**SUMMARY:** For the period beginning April 1, 2026, and ending on June 30, 2026, the U.S. Immigration and Customs Enforcement Immigration Bond interest rate is 3 per centum per annum.

**DATES:** Rates are applicable April 1, 2026, to June 30, 2026.

**ADDRESSES:** Comments or inquiries may be mailed to Will Walcutt, Supervisor, Funds Management Branch, Funds Management Division, Fiscal Accounting, Bureau of the Fiscal Services, Parkersburg, West Virginia 26106-1328.

You can download this notice at the following internet addresses: <<http://www.treasury.gov>> or <<http://www.federalregister.gov>>.

**FOR FURTHER INFORMATION CONTACT:**

Ryan Hanna, Manager, Funds Management Branch, Funds Management Division, Fiscal Accounting, Bureau of the Fiscal Service, Parkersburg, West Virginia 26106-1328 (304) 480-5120; Will Walcutt, Supervisor, Funds Management Branch, Funds Management Division, Fiscal Accounting, Bureau of the Fiscal Services, Parkersburg, West Virginia 26106-1328, (304) 480-5117.

**SUPPLEMENTARY INFORMATION:** Federal law requires that interest payments on cash deposited to secure immigration