

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. 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

bonds shall be “at a rate determined by the Secretary of the Treasury, except that in no case shall the interest rate exceed 3 per centum per annum.” 8 U.S.C. 1363(a). Related Federal regulations state that “Interest on cash deposited to secure immigration bonds will be at the rate as determined by the Secretary of the Treasury, but in no case will exceed 3 per centum per annum or be less than zero.” 8 CFR 293.2.

Treasury has determined that interest on the bonds will vary quarterly and will accrue during each calendar quarter at a rate equal to the lesser of the average of the bond equivalent rates on 91-day Treasury bills auctioned during the preceding calendar quarter, or 3 per centum per annum, but in no case less than zero. [FR Doc. 2015–18545]. In addition to this Notice, Treasury posts the current quarterly rate in Table 2b—Interest Rates for Specific Legislation on the Treasury Direct website.

The Acting Fiscal Assistant Secretary, Gary Grippo, having reviewed and approved this document, is delegating the authority to electronically sign this document to Heidi Cohen, Federal Register Liaison for the Department, for purposes of publication in the **Federal Register**.

Heidi Cohen,

Federal Register Liaison.

[FR Doc. 2026–06629 Filed 4–3–26; 8:45 am]

BILLING CODE 4810–AS–P

DEPARTMENT OF THE TREASURY

Call for Applications for Secretary Appointment to Treasury Tribal Advisory Committee

AGENCY: Department of the Treasury.

ACTION: Notice.

SUMMARY: This notice announces that the U.S. Department of the Treasury (Treasury), pursuant to the Tribal General Welfare Exclusion Act of 2014 (TGWEA), seeks applications on behalf of the Secretary of the Treasury (Secretary) for the appointment of three members to the Treasury Tribal Advisory Committee (TTAC). Under section 3 of the TGWEA, the TTAC was established to advise the Secretary on matters related to the taxation of Indians, training and education for Internal Revenue Service (IRS) field agents who administer and enforce internal revenue laws with respect to Indian Tribes, and training and technical assistance for Tribal financial officers. Applications should describe the candidate’s qualifications for TTAC membership. Submittal of an

application and resume is required to be considered.

DATES: Please submit applications for appointment by the Secretary to the TTAC by May 29, 2026 at 5:00 p.m. AKT.

ADDRESSES: Please send applications or recommendations to *TTAC@treasury.gov*, with a subject line “Treasury Tribal Advisory Committee member application.”

FOR FURTHER INFORMATION CONTACT: Fatima Abbas, Designated Federal Officer for the TTAC, by emailing *TTAC@treasury.gov*.

SUPPLEMENTARY INFORMATION:

Background

I. Description and Mandate of the TTAC

Section 3 of the TGWEA, Public Law 113–68, 128 Stat. 1883 (Sept. 26, 2014), directs the Secretary of the Treasury to establish a Tribal Advisory Committee to advise the Secretary on matters related to the taxation of Indians, the training of Internal Revenue Service field agents, and the provision of training and technical assistance to Native American financial officers.

Pursuant to Section 3 of the TGWEA and in accordance with the provisions of the Federal Advisory Committee Act (FACA), 5 U.S.C. App. 1 *et seq.*, the TTAC was established on February 10, 2015, as the “U.S. Department of the Treasury Tribal Advisory Committee.” The TTAC’s Charter provides that it shall advise and report to the Secretary on:

- (1) Matters related to the taxation of Indians;
- (2) The establishment of training and education for internal revenue field agents who administer and enforce internal revenue laws with respect to Indian Tribes of Federal Indian law and the Federal Government’s unique legal treaty and trust relationship with Indian Tribal governments; and
- (3) The establishment of training of such internal revenue field agents, and provisions of training and technical assistance to Tribal financial officers, about implementation of the TGWEA and any amendments.

Section 3(c) of the TGWEA provides that the TTAC’s membership is composed of seven members in total, three members appointed by the Secretary and one member appointed by each of the following four Members of Congress: the Chairman and Ranking Member of the Committee on Ways and Means of the House of Representatives and the Chairman and Ranking Member of the Committee on Finance of the Senate.

This notice requests nominations for the appointment by the Secretary of three members to serve terms of four years. Recommendations for the four Congressional appointments to the TTAC expiring in 2027 and 2028 should be directed to the offices of the four Members of Congress specified in the law, whose roles are identified above.

II. Application for TTAC Appointment

Treasury seeks applications from individuals with experience and qualifications in the subject areas identified by the TWGEA: Tribal tax, IRS field agent training, and Native American financial officer training and technical assistance. No person who is a federally-registered lobbyist may serve on the TTAC. All potential candidates must pass an IRS tax compliance check and a Federal Bureau of Investigation (FBI) background investigation. To apply, an applicant must submit an appropriately detailed resume and a cover letter that includes a description of the applicant’s reasons for applying. An applicant must state in the application materials that he or she agrees to submit to a pre-appointment IRS tax compliance check and an FBI criminal background investigation in accordance with Treasury Directive 21–03.

Rachel Miller,

Executive Secretary.

[FR Doc. 2026–06652 Filed 4–3–26; 8:45 am]

BILLING CODE 4810–AK–P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0878]

Agency Information Collection Activity: Edith Nourse Rogers STEM Scholarship Application

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: Veterans Benefits Administration, 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 notice in the **Federal Register** concerning each proposed collection of information, including each proposed revision of a currently approved collection, and allow 60 days for public comment in response to the notice.