

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. 1545-2314" 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: Tax-Exempt Organization Complaint (Referral).

OMB Control Number: 1545-2314.

Form Numbers: 13909.

Abstract: This request covers the taxpayer burden with Form 13909, Tax-Exempt Organization Complaint (Referral). Form 13909 is used by individuals to submit a complaint about tax-exempt organizations. The information provided on this form will help the Internal Revenue Service (IRS) determine if there has been a violation of federal tax law.

Current Actions: There are no changes to the form that would affect burden.

Type of Review: Extension of a currently approved collection.

Affected Public: Not-for-profit institutions, and Federal, State, local or tribal governments.

Estimated Number of Responses: 8,000.

Estimated Time per Response: 46 minutes.

Estimated Total Annual Burden Hours: 6,400 hours.

Dated: June 25, 2026.

Kerry Dennis,

Tax Analyst.

[FR Doc. 2026-13097 Filed 6-29-26; 8:45 am]

BILLING CODE 4831-GV-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Internal Revenue Service Advisory Council; Public Meeting

AGENCY: Internal Revenue Service, Department of Treasury.

ACTION: Notice of public meeting.

SUMMARY: The Internal Revenue Service Advisory Council will hold a public meeting.

DATES: Wednesday, July 15, 2026.

ADDRESSES: The meeting will be held virtually via Microsoft Teams.

FOR FURTHER INFORMATION CONTACT: Anna Millikan, Office of National Public Liaison, at 202-317-6564 or send an email to PublicLiaison@irs.gov.

SUPPLEMENTARY INFORMATION: Pursuant to the Federal Advisory Committee Act, the Internal Revenue Services announced the Internal Revenue Service Advisory Council (IRSAC) will hold a public meeting on Wednesday, July 15, 2026, at 12:15 p.m. Eastern to discuss topics that may be recommended for inclusion in a future report of the Council.

The meeting will be held virtually via Microsoft Teams. Members of the public planning to attend should register by July 13 by contacting Anna Millikan at PublicLiaison@irs.gov or 202-317-6564. Attendees are encouraged to join at least five minutes before the meeting begins.

Agenda items to be discussed may include but are not limited to: enhancements to IRS operations; suggestions for administrative and policy changes to improve taxpayer experience and service, compliance and tax administration; information reporting issues; and matters concerning tax-exempt and government entities. The meeting agenda will be posted online prior to the meeting at the IRSAC web page, www.irs.gov/irsac.

Should you wish the IRSAC to consider a written statement germane to

the Council's work, file the statement by sending an email to PublicLiaison@irs.gov by July 13, 2026.

Dated: June 26, 2026.

John A. Lipold,

Designated Federal Official, Office of National Public Liaison, Internal Revenue Service.

[FR Doc. 2026-13168 Filed 6-29-26; 8:45 am]

BILLING CODE 4831-GV-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Departmental Offices 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 July 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:

Departmental Offices (DO)

1. *Title:* Treasury International Capital (TIC) Forms BC, BL-1, BL-2, BQ-1, BQ-2, and BQ-3.

OMB Control Number: 1505-0016.

Type of Request: Revision of a currently approved collection.

Description: These Treasury International Capital (TIC) B forms are required by law and are designed to collect timely and readily available

information on cross-border claims and liabilities of U.S. banks, other financial institutions, and their domestic customers. These reports are required by E.O. Number 10033 of February 8, 1949 and implementing Treasury Regulations (31 CFR 128), the International Investment and Trade in Services Survey Act (22 U.S.C. 3103), and the Bretton Woods Agreements Act (Sec. 8(a) 59 Stat. 515; 22 U.S.C. 286f).

The TIC B forms comprise the following six forms:

(1) Form BC (monthly), "Report of U.S. Dollar Claims of Financial Institutions on Foreign Residents", is filed by banks, other depository institutions, bank holding companies, financial holding companies, securities brokers and dealers, and all other financial institutions in the United States to report their own portfolio claims (exclusive of long-term securities) on foreign residents.

(2) Form BL-1 (monthly), "Report of U.S. Dollar Liabilities of Financial Institutions to Foreign Residents", is filed by banks, other depository institutions, bank holding companies, financial holding companies, securities brokers and dealers, and all other financial institutions in the United States to report their own portfolio liabilities (exclusive of long-term securities) to foreign residents.

(3) Form BL-2 (monthly), "Report of Customers' U.S. Dollar Liabilities to Foreign Residents", is filed by banks, other depository institutions, bank holding companies, financial holding companies, securities brokers and dealers, and all other financial institutions in the United States to report the U.S. dollar liabilities (exclusive of long-term securities) of their domestic customers.

(4) Form BQ-1 (quarterly), "Report of Customers' U.S. Dollar Claims on Foreign Residents", is filed by banks, other depository institutions, bank holding companies, financial holding companies, securities brokers and dealers, and all other financial institutions in the United States to report their own and their domestic customers' portfolio claims (exclusive of long-term securities) on foreign residents.

(5) BQ-2 (quarterly), "Part 1—Report of Foreign Currency Liabilities and Claims of Financial Institutions and of their Domestic Customers' Foreign Currency Claims with Foreign Residents; Part 2—Report of Customers' Foreign Currency Liabilities to Foreign Residents", is filed by banks, other depository institutions, bank holding companies, financial holding companies, securities brokers and

dealers, and all other financial institutions in the United States to report their own liabilities and claims (exclusive of long-term securities), and liabilities and claims (exclusive of long-term securities) of their domestic customers, denominated in foreign currencies.

(6) Form BQ-3 (quarterly), "Report of Maturities of Selected Liabilities and Claims of Financial Institutions with Foreign Residents", is filed by banks, other depository institutions, bank holding companies, financial holding companies, brokers and dealers, and all other financial institutions in the United States to report the maturities of selected liabilities and claims with foreign residents denominated in U.S. dollars or in foreign currencies.

Form: Treasury International Capital (TIC) Forms BC, BL-1, BL-2, BQ-1, BQ-2, and BQ-3.

Affected Public: Financial institutions.

Estimated Number of Respondents: 910.

Frequency of Response: Quarterly, Monthly.

Estimated Total Number of Annual Responses: 7,952.

Estimated Time per Response: Varies per form. Average 9.92 hours across all forms.

Estimated Total Annual Burden Hours: 78,900.

2. *Title:* Emergency Capital Investment Program Reporting.

OMB Control Number: 1505-0275.

Type of Request: Revision of a currently approved collection.

Description: The Consolidated Appropriations Act, 2021, signed into law on December 27, 2020, added Section 104A of the Community Development Banking and Financial Institutions Act of 1994 (the "Act"). Section 104A authorizes the Secretary of the Treasury to establish the Emergency Capital Investment Program ("ECIP" or "Program") to support the efforts of low- and moderate-income community financial institutions to, among other things, provide loans, grants, and forbearance for small businesses, minority-owned businesses, and consumers, especially in low-income and underserved communities, including persistent poverty counties, that may have been disproportionately impacted by the economic effects of the COVID-19 pandemic by providing direct and indirect capital investments in low- and moderate-income community financial institutions.

As required by the Act, the interest and dividend rates payable on ECIP instruments are determined based on the increase in the amount of lending by

an institution within minority, rural, and urban low-income and underserved communities and to low- and moderate-income borrowers during the preceding annual period compared to a baseline set from the annual period ending on September 30, 2020. To establish this baseline level of qualified lending, Treasury collected an Initial Supplemental Report (ISR) from participating applicants. This baseline must be adjusted to reflect mergers and acquisitions, should those events occur. The Quarterly Supplemental Report (QSR) allows for the collection of data on the increase in qualified and deep impact lending from the baseline amount established through the ISR. Legal certifications support validation of the accuracy of information reported to Treasury.

Treasury requests continued approval of the following forms associated with collection of compliance, legal certifications, and performance information from financial institutions that are participating in the program and to consolidate such forms under a single collection number.

(1) Routine collection of the Initial Supplemental Report for use in the event of certain mergers and acquisitions or other circumstances, inclusive of separate versions for credit unions and bank and holding companies.

(2) Quarterly Supplemental Report, inclusive of separate versions for credit unions and banks and holding companies.

(3) Legal certifications required by legal agreements.

Form: Initial Supplemental Report, Quarterly Supplemental Report.

Affected Public: Financial Institutions.

Estimated Number of Respondents: 165.

Frequency of Response: Once, Quarterly, On occasion.

Estimated Total Number of Annual Responses: 495.

Estimated Time per Response: Varies from 10 minutes for Legal Certification to 120-160 hours for Quarterly and Initial Supplemental Reports.

Estimated Total Annual Burden Hours: 28,143.

3. *Title:* Local Assistance and Tribal Consistency Fund.

OMB Control Number: 1505-0276.

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

Description: Section 605 of the Social Security Act, as added by section 9901 of the American Rescue Plan Act of 2021, established the Local Assistance and Tribal Consistency Fund

("LATCF"), which appropriated \$2 billion in total funding across fiscal years 2022 and 2023 to Treasury to make payments to eligible revenue sharing counties and eligible Tribal governments. Specifically, for each of fiscal years 2022 and 2023, Treasury reserved \$250 million of the total amount appropriated to allocate and pay to eligible Tribal governments and \$750 million of the total amount appropriated to allocate and pay to eligible revenue sharing counties. Additionally, Section 103 of Division LL of the Consolidated Appropriations Act, 2023 made additional funding available across fiscal years 2023 and 2024 for payments to eligible revenue sharing consolidated governments. Treasury determined the total allocation for eligible revenue sharing consolidated governments to be approximately \$10.5 million, approximately \$5.3 million reserved for each of fiscal years 2023 and 2024. Under this program, recipients have broad discretion on uses of funds, similar to the ways in which they may use funds generated from their own revenue sources.

Form: Annual Obligation and Expenditure Report.

Affected Public: State, Local and Tribal Governments.

Estimated Number of Respondents: 1,400.

Frequency of Response: Annually.

Estimated Total Number of Annual Responses: 1,400.

Estimated Time per Response: 1 hour.

Estimated Total Annual Burden Hours: 1,400.

4. *Title:* Application, Reports and Recordkeeping for the Social Impact Partnerships to Pay for Results Act (SIPRA) Grants Program.

OMB Control Number: 1505-0260.

Type of Request: Revision of a currently approved collection.

Description: SIPRA, enacted February 9, 2018, amends Title XX of the Social Security Act, 42 U.S.C. 1397 *et seq.*, to provide \$100 million in funding to implement social impact partnership projects (projects) and feasibility studies for such projects. SIPRA authorizes the Secretary of the Treasury to enter into award agreements with state or local governments for projects or feasibility studies. Treasury, in consultation with other federal agencies, administers the SIPRA program. SIPRA authorizes Treasury to conduct a request for proposals for projects, make award determinations, and enter into project award agreements.

Although Treasury asked applicants to use the SF-424 and SF-425 families of common forms for their applications

and reports, Treasury also solicited additional detailed information from applicants to effectively and efficiently assess and evaluate whether applications for projects comply with statutory requirements. This request includes only the burden for this additional information. The burden for the SF-424 forms is covered under OMB Control Numbers 4040-0004, 4040-0006, 4040-0007, 4040-0008, 4040-0009, 4040-0010, and 4040-0013. The burden for the SF-425 form is covered under OMB Control Number 4040-0014. The additional information includes the following components:

- *SAM.gov* registration;
- Project Narrative, to include an Executive Summary;
- Project Narrative Attachments, to include project budget, narrative statement addressing partnership agreements, an estimate of the value to the federal government of the interventions being proposed in the project, partner qualifications, independent evaluator qualifications, evaluation design plan, independent evaluator contract, outcome valuation, legal compliance, and (optional) additional supporting documentation such as a preexisting feasibility study;
- Treasury Office of Civil Rights and Equal Employment Opportunity Assurances and Certifications, Terms and Conditions, and Compliance Data;
- Additional documentation related to Title VI of the Civil Rights Act;
- Copy of application proposing privileged or confidential information to be redacted;
- Administrative Reporting, including an Annual Performance Report, Evaluation Progress Reports, and Final Evaluation Report; and
- Records Retention requirements.

Treasury has released two Notice of Funding Opportunities (NOFOs) since 2018. The first in January 2019 and the second in November 2023. Treasury is now planning to release a third round of funding in FY26. The potential FY26 NOFO is available in full for the public's review.

Affected Public: State, Local and Tribal Governments.

Estimated Number of Respondents: 35.

Frequency of Response: Once, Quarterly, On occasion.

Estimated Total Number of Annual Responses: 55.

Estimated Time per Response: Quarterly Performance Report—8 hours, Evaluation Progress Report—20 hours, Application—300 hours.

Estimated Total Annual Burden Hours: 7,860.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2026-13201 Filed 6-29-26; 8:45 am]

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DEPARTMENT OF THE TREASURY

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FOR FURTHER INFORMATION CONTACT:

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SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

1. *Title:* Original Issue Discount.

OMB Control Number: 1545-0117.

Type of Request: Extension of a currently approved collection.

Description: Form 1099-OID is used for reporting original issue discount as required by section 6049 of the Internal Revenue Code. It is used to verify that income earned on discount obligations is properly reported by the recipient.

Affected Public: Business or other for-profit.

Estimated Number of Responses: 5,832,633.

Estimated Time per Response: 23 minutes.