PHMSA acknowledges PST's comment and agrees that TVC recordkeeping requirements are pre-existing regulatory obligations. Because these requirements are already codified in the PSR, PHMSA has revised the information collection request to remove the estimated burden for TVC recordkeeping for operators electing to use the IM alternative.

II. Summary of Impacted Collections

5 CFR 1320.8(d) requires PHMSA to provide interested members of the public and affected agencies an opportunity to comment on information collection and recordkeeping requests. The following information is provided for this information collection: (1) Title of the information collection; (2) OMB control number; (3) Current expiration date; (4) Type of request; (5) Abstract of the information collection activity; (6) Description of affected public; (7) Estimate of total annual reporting and recordkeeping burden; and (8) Frequency of collection. PHMSA will request a 3-year term of approval for, and requests comments on, the following information collection activity:

1. Title: Class Location Change Records.

OMB Control Number: Will Request from OMB.

Current Expiration Date: TBD.

Abstract: This mandatory information collection covers the collection of data by owners and operators of gas transmission pipeline systems in compliance with the class location change requirements of the Federal pipeline safety regulations.

Gas transmission pipeline operators who experience a change in their class location and elect to use the IM alternative must amend applicable sections of their operation and maintenance (O&M) manual(s) to incorporate the program requirements. PHMSA estimates operators will need to update O&M manuals for approximately 137 affected pipeline miles. PHMSA estimates this action to take 80 hours per mile. Operators must maintain records of all actions implemented to meet the program requirements for the life of the pipeline.

Affected Public: Owners and operators of gas transmission pipeline systems.

Annual Reporting Burden:

Total Annual Responses: 137.

Total Annual Burden Hours: 10,960.

Frequency of Collection: On occasion.

Comments are invited on:

(a) The need for the renewal of this information collection for the proper performance of the functions of the Agency, including whether the information will have practical utility;

(b) The accuracy of the Agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;

(c) Ways to enhance the quality, utility, and clarity of the information to be collected; and

(d) Ways to minimize the burden of the collection of information on those who are to respond, including the use of appropriate automated, electronic, mechanical, or other technological collection techniques.

Authority: The Paperwork Reduction Act of 1995; 44 U.S.C. Chapter 35, as amended, and 49 CFR 1.48.

Issued in Washington, DC, on July 9, 2026, under authority delegated in 49 CFR 1.97.

Thomas Correll,

Associate Administrator for Pipeline Safety.

[FR Doc. 2026–14070 Filed 7–10–26; 8:45 am]

BILLING CODE 4910–60–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on U.S. Information Returns and Related Forms, Schedules, Attachments, and Published Guidance

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 September 11, 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. 1545–0108'' 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 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.

Change in Paperwork Reduction Act (PRA) Approval of Information Returns

Under the PRA, the Office of Management and Budget (OMB) assigned a control number to each ''collection of information'' that it reviews and approves for use by an agency. A single information collection may consist of one or more forms, recordkeeping requirements, and/or third-party disclosure requirements. Under the PRA and OMB regulations, agencies have the discretion to seek separate OMB approvals for forms, recordkeeping requirements, and third-party reporting requirements or to combine any number of forms, recordkeeping requirements, and/or third-party disclosure requirements (usually related in subject matter) under one OMB Control Number. Agency decisions on whether to group individual requirements under a single OMB Control Number or to disaggregate them and request separate OMB Control Numbers are based largely on considerations of administrative practicality.

The PRA also requires agencies to estimate the burden for each collection of information. Accordingly, each OMB Control Number has an associated burden estimate. The burden estimates for each control number are displayed in (1) the PRA notices that accompany collections of information, (2) **Federal Register** notices such as this one, and (3) OMB's database of approved information collections. If more than one form, recordkeeping requirement, and/or third-party disclosure is approved under a single OMB Control Number, the burden estimate for that OMB Control Number reflects the burden associated with all the approved forms, recordkeeping requirements, and/or third-party disclosure requirements.

As described below under the heading ''Updated Burden Estimate Methodology,'' the Internal Revenue Service's (IRS) currently accepted burden estimate methodology, referred to as the RAAS Taxpayer Burden Model, is based on taxpayers' tax reporting experience taking into account, among other things, the forms and schedules used by those taxpayers and the recordkeeping and other activities needed to complete those forms. The transition of the information return [1] reporting burden represents the IRS's continued effort to improve the ability of IRS to measure the burden imposed on various groups of taxpayers by the Federal tax system. While the RAAS Taxpayer Burden Model methodology provides a more accurate and comprehensive description of information return reporting burden, it will not provide burden estimates on a form-by-form basis, as has been done under the previous methodology. When the prior model, known as the legacy Arthur D. Little (ADL) model was developed in the mid-1980s, almost all tax returns were prepared manually, either by the taxpayer or a paid preparer. In this context, it was determined that estimating burden on a form-by-form, line-by-line basis was an appropriate methodology. Information returns are increasingly being prepared using software or with preparer assistance. In this current reporting environment, in which many taxpayers' activities are no longer directly associated with particular forms, estimating burden on a form-by-form basis is not an appropriate method of estimating taxpayer burden. The RAAS Taxpayer Burden Model methodology, which takes into account broader and more comprehensive taxpayer characteristics and activities, provides a much more accurate and useful estimate of taxpayer burden.

Currently, there are 47 forms and 11 regulations used by information return issuers when complying with Federal tax laws. These include Forms 1098, 1099–B, 1099–DA, 1099–DIV, 1099–INT, 1099–MISC, 1099–NEC, 1099–R, 5498, W–9 and all related forms, schedules, and attachments. For most of these forms, IRS has in the past obtained separate OMB approval under unique OMB Control Numbers and separate burden estimates.

The RAAS Taxpayer Burden Model methodology estimates the aggregate burden imposed for information reporting, based upon the reporting-related characteristics and activities of the issuers. IRS therefore will seek OMB approval of all 47 information reporting tax forms and 11 regulations as a single ''collection of information.'' The aggregate burden of these tax forms will be accounted for under OMB Control Number 1545–0108, which is currently assigned to Form 1096. OMB Control Number 1545–0108 will be displayed on all information returns and related information collections. As a result of this change, burden estimates for information returns will now be displayed differently in PRA Notices on tax forms and other information collections, and in **Federal Register** notices. This new way of displaying burden is presented below under the heading ''Proposed PRA Submission to OMB.''

Updated Burden Estimate Methodology

The RAAS Taxpayer Burden Model for Information Returns revises the estimates of the levels of burden experienced by information return issuers when complying with their federal reporting requirements related to information return reporting. It replaces the legacy ADL model methodology developed in the mid-1980s. Since that time, improved technology and modeling sophistication have enabled the IRS to improve the burden estimates. The RAAS Taxpayer Burden Model methodology provides taxpayers and the IRS with a more comprehensive understanding of the current levels of taxpayer burden. It reflects major changes over the past two decades in the way taxpayers prepare and file their returns. The RAAS Taxpayer Burden Model methodology also represents a substantial step forward in the IRS's ability to assess likely impacts of administrative and legislation changes on information reporting.

The RAAS Taxpayer Burden Model methodology focuses on the characteristics and activities of information return issuers rather than solely focusing on the forms they file. Key determinates of taxpayer burden in the model are the type of forms issued, number of forms issued, and whether the issuer is newly issuing that form. Indicators of tax law and administrative complexity, as reflected in the tax forms and instructions, are incorporated into the model. Tax compliance burden does not include a taxpayer's tax liability, economic inefficiencies caused by sub-optimal choices related to tax deductions or credits, or psychological costs. The legacy ADL model methodology primarily focused on the number of line items on each tax form. The changes between the old and new burden estimates are due to the improved ability of the RAAS Taxpayer Burden Model to measure burden and the expanded scope of what is measured. These changes create a one-time shift in the estimate of imposed burden. It is important to note that the difference between the legacy and revised estimates do not reflect any change in the actual burden imposed on taxpayers.

Tax Compliance Burden

Tax compliance burden is defined as the time and money taxpayers spend to comply with their tax filing responsibilities. Time-related activities include recordkeeping, tax planning, gathering tax materials, learning about the law, and completing and submitting the return. Out-of-pocket costs include expenses such as purchasing tax software, paying a third-party preparer, and printing and postage. Tax compliance burden does not include a taxpayer's tax liability, economic inefficiencies caused by sub-optimal choices related to tax deductions or credits, or psychological costs.

As has been done for individual taxpayer burden since 2005, business entity burden since 2014, tax-exempt organization burden since 2018, employer reporting burden since 2023, and trust and estate burden since 2024, both the time expended and the out-of-pocket costs for information return issuers are estimated. The RAAS Taxpayer Burden Model methodology relies on surveys that gather data about time spent and out-of-pocket costs incurred for pre-issuing and issuing activities for information return issuers. The methodology establishes econometric relationships between tax return characteristics and reported compliance costs. The methodology controls for the substitution of time and money by monetizing time and reporting total compliance costs in dollars. The RAAS Taxpayer Burden

[1] Inclusion or exclusion of forms in this collection is not a legal determination that a form is or is not an information return as defined by Section 7434. Information return is used here only as a general descript of the most prevalent forms by filing numbers included in this collection (*e.g.,* Form 1099 and Form 1098).

Model methodology better reflects taxpayer compliance burden because, in a world of electronic tax preparation, time and out-of-pockets costs are governed by the information required rather than the form on which it is ultimately reported. Importantly, even where various information return issuers complete the same tax form lines, the RAAS Taxpayer Burden Model methodology differentiates the cost incurred to complete those forms based on characteristics of those issuers. Key characteristics that serve as coefficients in the information return burden model are:

- Type of form issued
- Number of forms issued
- Whether the issuer is newly issuing the form type

The RAAS Taxpayer Burden Model methodology uses the following stratification for information return issuers:

Strata		
500 or Fewer Recipients	1 Type Issued	Form 1099–NEC.
		Form 1099–MISC with Other Income.
		Form 1099–MISC with Rent and without Other Income.
		Form 1099–MISC without Rent and without Other Income.
		Form 1098.
		Form 1099–INT.
		Form 1099–R.
		Form 1099–DIV.
		Form 1098–T.
		Form 1099–S.
		Form 1042–S.
		Form 1099–B.
		Form 1099–C.
		Form 1099–K.
		Form 5498.
	2 Types Issued	Form 1099–NEC and Form 1099–MISC with Other Income.
		Form 1099–NEC and Form 1099–MISC with Rent and without Other Income.
		Form 1099–NEC and Form 1099–MISC without Rent and without Other Income.
	2 or More Types Issued	Including Form 1099–NEC, Form 1099–MISC, and Form 1099–INT.
		Including Form 1099–NEC and Form 1099–INT; Excluding Form 1099–MISC.
		Including Form 1099–MISC and Form 1099–INT; Excluding Form 1099–NEC.
		All Other Combinations.
More Than 500 Recipients	2 Types Issued	Form 1099–NEC and Form 1099–MISC.
	Any	Other Form 1099–NEC Combinations.
		All Other Combinations.

Proposed PRA Submission to OMB

Title: U.S. Information Returns and Related Forms, Schedules, Attachments, and Published Guidance.

OMB Control Number: 1545–0108.

Form Number: Forms include but are not limited to Forms 1098, 1099–B, 1099–DA, 1099–DIV, 1099–INT, 1099–MISC, 1099–NEC, 1099–R, 5498, W–9 and all related forms, schedules, and attachments.

Abstract: These forms, schedules and attachments are used by information return issuers when complying with Federal tax laws. This information collection covers the burden associated with preparing and issuing information returns and related forms, schedules, and attachments, and complying with published guidance.

Current Actions: The burden estimation methodology for information returns is being transitioned from the legacy Arthur D. Little (ADL) model to the RAAS Taxpayer Burden Model. The changes discussed above result in a burden hour estimate of 140,987,248, a decrease in total estimated time burden of 2,420,759,231 hours. The newly reported total out-of-pocket cost estimate is $6,179,662,122 and total monetized burden is $13,962,431,740. The change related to the transition of the burden estimate from the legacy ADL methodology to the RAAS Taxpayer Burden Model is a one-time change. In addition, changes are being made to forms included in this estimate to be current with enacted legislation.

Type of Review: Revision of a currently approved collection.

Affected Public: Information Return Users.

Preliminary Estimated Number of Respondents: 79,536,100.

Preliminary Estimated Total Time (Hours): 140,987,248.

Preliminary Estimated Time per Respondent (Hours): 1 hour 46 minutes.

Preliminary Estimated Monetized Time ($): 7,782,769,618.

Preliminary Estimated Out-of-Pocket Costs ($): 6,179,662,122.

Preliminary Estimated Total Monetized Burden ($): 13,962,431,740.

Note: Total Monetized Burden = Out-of-Pocket Costs + Monetized Time.

Dated: July 8, 2026.

Kerry Dennis,

Tax Analyst.

Appendix-A: Forms and Schedules

Form	Title
1042	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.
1096	Annual Summary and Transmittal of U.S. Information Returns.
1098	Mortgage Interest Statement.
3921	Exercise of an Incentive Stock Option.
3922	Transfer of Stock Acquired Through an Employee Stock Purchase Plan.

Form	Title
5498	IRA Contribution Information.
5754	Statement by person(s) receiving gambling winnings.
8329	Lender's Information Return for Mortgage Credit Certificates.
8508	Application for Waiver From Electronic Filing of Information Returns.
8809	Application for Extension of Time To File Information Returns.
8811	Information Return for REMICs and Issuers of Collateralized Debt Obligations.
1042–S	Foreign Person's U.S. Source Income Subject to Withholding.
1095–A	Health Insurance Premium Tax Credit.
1097 BTC	Bond Tax Credit.
1098–C	Contributions of Motor Vehicles, Boats, and Airplanes.
1098–E	Student Loan Interest Statement.
1098–F	Fines, Penalties, and Other Amounts.
1098–Q	Qualifying Longevity Annuity Contract Information.
1098–T	Tuition Statement.
1098–VLI	Vehicle Loan Interest Statement.
1099–A	Acquisition or Abandonment of Secured Property.
1099–B	Proceeds From Broker and Barter Exchange Transactions.
1099–C	Cancellation of Debt.
1099–CAP	Changes in Corporate Control and Capital Structure.
1099–DA	Digital Asset Proceeds From Broker Transactions.
1099–DIV	Dividends and Distributions.
1099–G	Certain Government Payments.
1099–H	Health Coverage Tax Credit Advance Payments.
1099–INT	Interest Income.
1099–K	Payment Card and Third Party Network Transactions.
1099–LS	Reportable Life Insurance Sale.
1099–LTC	Long-Term Care and Accelerated Death Benefits.
1099–MISC	Miscellaneous Information.
1099–NEC	Nonemployee Compensation.
1099–OID	Original Issue Discount.
1099–PATR	Taxable Distributions Received From Cooperatives.
1099–Q	Payments From Qualified Education Programs.
1099–QA	Distributions From ABLE Accounts.
1099–R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans.
1099–S	Proceeds From Real Estate Transactions.
1099–SA	Distributions From an HSA, Archer MSA, or Medicare Advantage MSA.
1099–SB	Seller's Investment in Life Insurance Contract.
5498–ESA	Coverdell ESA Contribution Information.
5498–QA	ABLE Account Contribution Information.
5498–SA	HSA, Archer MSA, or Medicare Advantage MSA Information.
W–2G	Certain Gambling Winnings.
W–9	Request for Taxpayer Identification Number (TIN) and Certification.

Appendix-B: Guidance Documents

Title/document	Description
T.D. 7873	Returns of information of brokers and barter exchanges.
T.D. 8881	Revisions to Regulations Relating to Withholding of Tax on Certain U.S. Source Income Paid to Foreign Persons and Revisions of Information Reporting Regulations.
T.D. 9253	Revisions to Regulations Relating to Withholding of Tax on Certain U.S. Source Income Paid to Foreign Persons and Revisions of Information Reporting Regulations.
T.D. 9658	Withholding of Tax on Certain U.S. Source Income Paid to Foreign Persons, Information Reporting and Backup Withholding on Payments Made to Certain U.S. Persons, and Portfolio Interest Treatment.
T.D. 9734	Dividend Equivalents From Sources Within the United States.
T.D. 9807	Certain Gambling Winnings—Gambling winnings reporting uses.
T.D. 9815	Dividend Equivalents From Sources Within the United States.
T.D. 9838	Application for Extension of Time To File Information Returns.
T.D. 9887	Dividend Equivalents From Sources Within the United States.
T.D. 9984	De Minimis Error Safe Harbor Exceptions to Penalties for Failure to File Correct Information Returns or Furnish Correct Payee Statements.
T.D. 10000	Gross Proceeds and Basis Reporting by Brokers and Determination of Amount Realized and Basis for Digital Asset.

[FR Doc. 2026–13997 Filed 7–10–26; 8:45 am]

BILLING CODE 4831–GV–P