

OMB Control Number: 2120–0710.

Title: Reduction of Fuel Tank Flammability on Transport Category Airplanes.

Form Numbers: There are no FAA forms associated with this collection.

Type of Review: Renewal of an information collection.

Background: This is a **Federal Register** Notice with a 60-day comment period soliciting comments on the following collection of information for OMB Control Number 2120–0710. In accordance with 14 CFR 25.981(b)(2) *Fuel tank explosion prevention* and Part 25 Appendix M25.5 *Fuel Tank System Flammability Reduction Means (FRM)*, the effects of aircraft component failures on the FRM reliability must be assessed on an on-going basis. All Design Approval Holders (DAH) as specified in AC 25.981–2A such as Type Certificate (TC) holders and Parts Manufacturer Approval (PMA) holders must submit component reliability reports and flammability analysis documentation to demonstrate to their FAA Oversight Office and/or Certificate Management Office that they are compliant with the Fuel Tank Flammability Safety rule (73 FR 42443). Semi-annual reports submitted by DAH provide listings of component failures discovered during scheduled or unscheduled maintenance so that the reliability of the flammability reduction means can be verified by the FAA.

Respondents: Approximately twenty Design approval holders.

Frequency: Every 6 months or 2 reports per year.

Estimated Average Burden per Response: 40 hours each report.

Estimated Total Annual Burden: 1,600 hours.

Issued in Kansas City, Missouri, on January 23rd, 2026.

**Patrick R. Mullen,**

Technical Policy Branch Manager, AIR–620,  
Policy & Standards Division, AIR–600,  
Aircraft Certification Service.

[FR Doc. 2026–01535 Filed 1–26–26; 8:45 am]

**BILLING CODE 4910–13–P**

## DEPARTMENT OF TRANSPORTATION

### Maritime Administration

[Docket No. MARAD–2026–0067]

#### Request for Comments of a Previously Approved Information Collection: Determination of Fair and Reasonable Rates for Carriage of Agriculture Cargoes on U.S. Commercial Vessels—46 CFR 382

**AGENCY:** Maritime Administration (MARAD), Department of Transportation (DOT).

**ACTION:** Notice and request for comments.

**SUMMARY:** In compliance with the Paperwork Reduction Act of 1995, this notice announces that the Information Collection Request (ICR) summarized below is being forwarded to the Office of Management and Budget (OMB) for review and comment. A **Federal Register** Notice with a 60-day comment period soliciting comments on the following information collection was published by MARAD on November 28, 2025.

**DATES:** Comments must be submitted on or before February 26, 2026.

**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](http://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:** Albert L. Bratton III, (202) 366–5769, Office of Business Finance, Maritime Administration, U.S. Department of Transportation, 1200 New Jersey Avenue SE, Washington, DC 20590.

#### SUPPLEMENTARY INFORMATION:

Title: Determination of Fair and Reasonable Rates for Carriage of Agriculture Cargoes on U.S. Commercial Vessels—46 CFR 382.

OMB Control Number: 2133–0514.

Type of Request: Extension without change of a previously approved information collection.

Abstract: This collection requires U.S.-flag commercial vessel owners and operators to submit both operating and capital costs to MARAD annually.

Respondents: U.S. citizens who own and operate U.S.-flag vessels.

Affected Public: Business or other for profit.

Estimated Number of Respondents: 22.

Total Estimated Number of Responses: 26.

Estimated Hours per Response: 1–10 hours.

Total Estimated Number of Annual Burden Hours: 134.

Frequency of Collection: Annually.

(Authority: The Paperwork Reduction Act of 1995; 44 U.S.C. Chapter 35, as amended; and 49 CFR 1.93)

By Order of the Maritime Administrator.

**T. Mitchell Hudson, Jr.,**

Secretary, Maritime Administration.

[FR Doc. 2026–01583 Filed 1–26–26; 8:45 am]

**BILLING CODE 4910–81–P**

## DEPARTMENT OF TRANSPORTATION

### Maritime Administration

[Docket Number MARAD–2026–0068]

#### Request for Comments on the Renewal of a Previously Approved Information Collection: Mariner Cadet Training-Agreements, Compliance Reporting, and Audits

**AGENCY:** Maritime Administration (MARAD), Department of Transportation (DOT).

**ACTION:** Notice and request for comments.

**SUMMARY:** MARAD invites public comments on our intention to request the Office of Management and Budget (OMB) approval for a currently approved emergency information collection. Before a Federal agency can collect certain information from the public, it must receive approval from OMB. Under procedures established by the Paperwork Reduction Act of 1995, before seeking OMB approval, Federal agencies must solicit public comment on proposed collection of information, including extensions and reinstatements of previously approved collections. A **Federal Register** Notice with a 60-day comment period soliciting comments on the following information collection was published on November 28, 2025.

**DATES:** Comments must be submitted on or before February 26, 2026.

**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](http://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:** Jennifer Pralgo, 202–309–7187, Office of Cadet Training At-Sea Safety (MAR–660), Maritime Administration, 1200

New Jersey Avenue SE, Washington, DC 20590, email: [jennifer.pralgo@dot.gov](mailto:jennifer.pralgo@dot.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Mariner Cadet Training-Agreements, Compliance Reporting, and Audits.

*OMB Control Number:* 2133–0553.

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

*Abstract:* In accordance with its delegation of authority at 49 CFR 1.93(a), and pursuant to 46 U.S.C. 50101(a)(4), MARAD is charged with ensuring that the United States Merchant Marine is manned with trained and efficient citizen personnel. Furthermore, 46 U.S.C. 51322 requires MARAD to protect cadet mariners from sexual assault onboard vessels, establish sexual assault policy, and conduct random and targeted unannounced checks of commercial vessels. MARAD must obtain information from commercial vessel operators to meet its statutory objectives of setting sexual assault policy and monitoring compliance, which are essential to its mission of ensuring a well-trained U.S. Merchant Marine. MARAD uses information compiled through this collection to confirm acceptance of sexual assault policies by commercial vessel operators. This collection also establishes a process to oversee and monitor continued sexual assault policy compliance through reporting and auditing of commercial vessel operators, during initial enrollment and subsequent Sea Years.

*Respondents:* Commercial vessel operators employing United States Merchant Marine cadets onboard their vessels.

*Affected Public:* Individuals and households.

*Estimated Number of Respondents:* 75.

*Estimated Number of Responses:* 1.

*Estimated Hours per Response:* .25 to 6 hours.

*Annual Estimated Total Annual Burden Hours:* 108.75.

*Frequency of Response:* Once annually and/or following incident of a sexual assault or harassment.

(Authority: The Paperwork Reduction Act of 1995; 44 U.S.C. Chapter 35, as amended; and 49 CFR 1.93.)

By Order of the Maritime Administrator.

**T. Mitchell Hudson, Jr.,**

Secretary, Maritime Administration.

[FR Doc. 2026–01582 Filed 1–26–26; 8:45 am]

BILLING CODE 4910–81–P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Agency Information Collection Activities; Comment Request on Dividends and Distributions

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

**ACTION:** Notice and request for comments. 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 March 30, 2026 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andrés 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 Number: 1545–0110 subject line of the message.”

#### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of this collection should be directed to Marcus W. McCrary.

**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:* Dividends and Distributions.

*OMB Control Number:* 1545–0110.

*Regulation Project Number:* Form 1099–DIV.

*Abstract:* Form 1099–DIV is used by the IRS to ensure that dividends are properly reported as required by Internal Revenue Code section 6402, that liquidation distributions are correctly reported as required by Internal Revenue Code section 6403, and to determine whether payees are correctly reporting their income.

*Current Actions:* There are no changes to the existing collection. However, the estimated number of responses has been updated based on current filing data.

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

*Affected Public:* Business or other for-profit groups.

*Estimated Number of Respondents:* 110,115,626.

*Estimated Time per Respondent:* 28 minutes.

*Estimated Total Annual Burden Hours:* 51,754,344.

Dated: January 22, 2026.

**Marcus W. McCrary,**  
Tax Analyst.

[FR Doc. 2026–01485 Filed 1–26–26; 8:45 am]

BILLING CODE 4830–01–P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Agency Information Collection Activities; Special Rules for Long-Term Contracts Under Section 460

**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 March 30, 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. 1545–1732” in the subject line of the message.

#### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of this collection should be directed to Jason Schoonmaker, (801) 620–6008.