

**DEPARTMENT OF THE TREASURY**

**Agency Information Collection Activities; Submission for OMB Review; Comment Request; [Title of ICR or “Multiple [Bureau] 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 [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER] 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](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:** Copies of the submissions may be obtained from Spencer W. Clark by e-mailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 927-5331, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:**

**Internal Revenue Service (IRS)**

1. *Title:* Reporting Requirements for Recipients of Points Paid on Residential Mortgages and Mortgage Interest Statement.

*OMB Control Number:* 1545-1380.

*Type of Request:* Internal Revenue Code (IRC) section 6050H provides that an information return must be made by any person who is engaged in a trade or business and who, during that trade or business, receives from any individual \$600 or more of interest on any mortgage in a calendar year. Any person required to make an information return under IRC section 6050H also must furnish a statement to the payor of record on or before January 31 of the year following the calendar year in which the interest was received. Form 1098, Mortgage Interest Statement, is used to report mortgage interest (including points) received during the year.

*Form:* Form 1098.

*Regulation Project Number:* TD 8191 as amended by TD 8507, TD 8571, TD 8734, and TD 9849.

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

*Estimated Number of Respondents:* 74,693,144.

*Frequency of Response:* Once, Annually.

*Estimated Total Number of Annual Responses:* 75,912,060.

*Estimated Time per Response:* 15 minutes.

*Estimated Total Annual Burden Hours:* 18,946,931.

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

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*