

NOTICE OF OFFICE OF MANAGEMENT AND BUDGET ACTION

Date 10/15/2026

Department of the Treasury
Internal Revenue Service

FOR CERTIFYING OFFICIAL: Ryan Law
FOR CLEARANCE OFFICER: Spencer Clark

In accordance with the Paperwork Reduction Act, OMB has taken action on your request received
10/02/2026

ACTION REQUESTED: Revision of a currently approved collection

TYPE OF REVIEW REQUESTED: Emergency

ICR REFERENCE NUMBER: 202609-1545-018

AGENCY ICR TRACKING NUMBER:

TITLE: Qualified Contributions to a Scholarship Granting Organization Under Section 25F

LIST OF INFORMATION COLLECTIONS: See next page

OMB ACTION: Approved with change

OMB CONTROL NUMBER: 1545-2335

The agency is required to display the OMB Control Number and inform respondents of its legal significance in accordance with 5 CFR 1320.5(b).

EXPIRATION DATE: 04/30/2027

DISCONTINUE DATE:

BURDEN:	RESPONSES	HOURS	COSTS
Previous	51	37	0
New	22,002,210	8,258,885	0
Difference			
Change due to New Statute	22,002,159	8,258,848	0
Change due to Agency Discretion	0	0	0
Change due to Agency Adjustment	0	0	0
Change due to PRA Violation	0	0	0

TERMS OF CLEARANCE:

OMB Authorizing Official: Dominic J. Mancini
Deputy Administrator,
Office Of Information And Regulatory Affairs

List of ICs			
IC Title	Form No.	Form Name	CFR Citation
Form 15714 Advance Election to Participate Under Section 25F for 2027	Form 15714	Advance Election to Participate Under Section 25F for 2027	
State Registration			26 CFR 1.25F-5T(b)
State Election			26 CFR 1.25F-5T(c)(1)-(4)
State Compiling and Submitting SGO List			26 CFR 1.25F-5T(d)(2) and (3)
State Certification			26 CFR 1.25F-5T(c)(5), 26 CFR 1.25F-5T(d)(6)
State Removal of SGO			26 CFR 1.25F-5T(d)(7)(iii)
SGO Registration			26 CFR 1.25F-4T(b)
SGO Drafting Template for Acknowledgement and Unique ID Generation Process			26 CFR 1.25F-4T(c)(1)
SGO Giving the Contributors a Written Acknowledgement			26 CFR 1.25F-4T(c)(1)
Annual Report of Contributor Information			26 CFR 1.25F-4T(c)(2)