

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Form 1098-MA**

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

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

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 1098-MA, Mortgage Assistance Payments.

**DATES:** Written comments should be received on or before January 24, 2022 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Sara Covington, (737) 800-6149, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Sara.L.Covington@irs.gov](mailto:Sara.L.Covington@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Mortgage Assistance Payments.

*OMB Number:* 1545-2221.

*Form Number:* Form 1098-MA.

*Abstract:* This form is a statement reported to the IRS and to taxpayers. It will be filed and furnished by State Housing Finance Agencies (HFAs) and HUD to report the total amounts of mortgage assistance payments and homeowner mortgage payments made to mortgage servicers. The requirement for the statements are authorized by Notice 2011-14, supported by Public Law 111-203, sec. 1496, and Public Law 110-343, Division A, sec. 109.

*Current Actions:* There were no changes made to the document that resulted in any change to the burden previously reported to OMB. We are making this submission to renew the OMB approval.

*Type of Review:* Extension to previously approved collection.

*Affected Public:* Individuals, Federal Government, State, Local, or Tribal Governments, and other Not-for-profit organizations.

*Estimated Number of Respondents:* 52.

*Estimated Time per Respondent:* 2 hours 50 minutes.

*Estimated Total Annual Burden Hours:* 170,400.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* 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. 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.

Approved: November 18, 2021.

**Sara L. Covington,**

*IRS Tax Analyst.*

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**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY****Agency Information Collection Activities; Submission for OMB Review; COVID Relief Programs: Homeowner Assistance Fund and Emergency Rental Assistance**

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**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 must be received on or before December 27, 2021.

**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 Molly Stasko by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-8922, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:**

1. *Title:* Emergency Rental Assistance Program (ERA1).

*OMB Control Number:* 1505-0266.

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

*Description:* On December 27, 2020, the President signed the Consolidated Appropriations Act, 2021 (the "Act"), Public Law 116-260. Division N, Title V, Section 501(a)(1) of the Act established the Emergency Rental Assistance (ERA 1) program and provides \$25 billion for the U.S. Department of the Treasury (Treasury) to make payments to States (defined to include the District of Columbia), U.S. Territories (Puerto Rico, U.S. Virgin Islands, Guam, Northern Mariana Islands, and American Samoa), Indian tribes or Tribally Designated Housing Entities, as applicable, the Department of Hawaiian Home Lands, and certain local governments with more than 200,000 residents (collectively the "eligible grantees") to provide financial assistance and housing stability services to eligible households.

*Forms:* Award and Payment Forms, Compliance Reporting Forms.

*Affected Public:* State, Territorial, Tribal, and certain Local Governments.

*Estimated Number of Respondents:* 5,445.

*Frequency of Response:* Once, Monthly, Quarterly.

*Estimated Total Number of Annual Responses:* 6,576.

*Estimated Time per Response:* 15 minutes to 1 hour for award and payment forms, 4 hours to 30 hours for compliance reporting.

*Estimated Total Annual Burden Hours:* 49,773.

2. *Title:* Homeowner Assistance Fund.

*OMB Control Number:* 1505-0269.

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