

Members of the public may submit written statements to the MSAAC. The OCC must receive written statements no later than 5:00 p.m. EDT on Thursday, September 15, 2022. Members of the public may submit written statements to [MSAAC@occ.treas.gov](mailto:MSAAC@occ.treas.gov).

Members of the public who plan to attend the meeting should contact the OCC by 5:00 p.m. EDT on Thursday, September 15, 2022, to inform the OCC of their desire to attend the meeting and whether they will attend in person or virtually, and to obtain information about participating in the meeting. Members of the public may contact the OCC via email at [MSAAC@OCC.treas.gov](mailto:MSAAC@OCC.treas.gov) or by telephone at (202) 649-5420. Attendees should provide their full name, email address, and organization, if any. For persons who are deaf, hard of hearing, or have a speech disability, please dial 7-1-1 to arrange telecommunications relay services for this meeting.

**Michael J. Hsu,**

*Acting Comptroller of the Currency.*

[FR Doc. 2022-18630 Filed 8-29-22; 8:45 am]

**BILLING CODE P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Art Advisory Panel—Notice of Closed Meeting

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Notice of closed meeting of Art Advisory Panel.

**SUMMARY:** Closed meeting of the Art Advisory Panel will be held virtually by *ZoomGov*. The entire meeting will be closed.

**DATES:** The meeting will begin at 10:30 a.m. Eastern Time. The meeting will be held September 22, 2022.

**ADDRESSES:** The closed meeting of the Art Advisory Panel will be held virtually by *ZoomGov*.

**FOR FURTHER INFORMATION CONTACT:** Robin B. Lawhorn, 400 West Bay Street, Suite 252, Jacksonville, FL 32202. Telephone (904) 661-3198 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. app., that a closed meeting of the Art Advisory Panel will be held virtually by *ZoomGov*.

The agenda will consist of the review and evaluation of the acceptability of fair market value appraisals of works of

art involved in Federal income, estate, or gift tax returns. This will involve the discussion of material in individual tax returns made confidential by the provisions of 26 U.S.C. 6103.

A determination as required by section 10(d) of the Federal Advisory Committee Act has been made that this meeting is concerned with matters listed in sections 552b(c)(3), (4), (6), and (7), of the Government in the Sunshine Act, and that the meeting will not be open to the public.

**Andrew J. Keyso Jr.,**

*Chief, Independent Office of Appeals.*

[FR Doc. 2022-18707 Filed 8-29-22; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Requesting Comments on TD 9584, TD 9734, Form 1042, Schedule Q (Form 1042), Form 1042-S, and Form 1042-T

**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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning final regulations in Treasury Decision (TD) 9584 relating to interest paid to nonresident aliens, TD 9734 relating to dividend equivalents from sources within the United States, Form 1042, Schedule Q (Form 1042), Form 1042-S, and Form 1042-T.

**DATES:** Written comments should be received on or before October 31, 2022 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. 1545-0096 in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to Jon Callahan, (737) 800-7639, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [jon.r.callahan@irs.gov](mailto:jon.r.callahan@irs.gov).

**SUPPLEMENTARY INFORMATION:** The IRS is currently seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

**Title:** TD 9584, TD 9734, Form 1042, Schedule Q (Form 1042), Form 1042-S, and Form 1042-T.

**OMB Number:** 1545-0096.

**Form Number:** 1042, Schedule Q (Form 1042), 1042-S, and 1042-T.

**Regulation Project Number:** TD 9584 and TD 9734.

**Abstract:** TD 9584 contains final regulations that provide guidance on the reporting requirements for interest on deposits maintained at the U.S. office of certain financial institutions and paid to nonresident alien individuals. These regulations affect persons making payments of interest with respect to such a deposit. TD 9734 contains regulations pertain to Internal Revenue Code (IRC) section 871(m) regarding dividend equivalent payments that are treated as U.S. source income. These regulations provide guidance regarding when payments made pursuant to certain financial instruments will be treated as U.S. source income and subject to U.S. withholding tax.

Form 1042 is used by withholding agents to report tax withheld at source on certain income paid to nonresident alien individuals, foreign partnerships, and foreign corporations to the IRS. Schedule Q (Form 1042) is used by withholding agents to report the tax liability of a qualified derivatives dealer (QDD). Form 1042-S is used by withholding agents to report income and tax withheld to payees. A copy of each 1042-S is filed electronically or with Form 1042 for information reporting purposes. The IRS uses this information to verify that the correct amount of tax has been withheld and paid to the United States. Form 1042-T is used by withholding agents to transmit paper Forms 1042-S to the IRS.

**Current Actions:** There are changes to the existing collection: (1) Schedule Q (Form 1042) was created to replace the previous requirement to attach a statement to the Form 1042 to provide information regarding a QDD's tax liability; (2) the burden for TD 9584, previously reported under OMB control number 1545-1725, is being incorporated in this collection for clarity and continuity; (3) the burden for Form 1042 was recalculated for better estimates; and (4) the number of respondents and responses for all forms were updated with better estimates.

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

**Affected Public:** Individuals, business or other for-profit organizations, estates,

trusts, tax-exempt organizations, and government entities.

*Estimated Number of Respondents:* 138,150.

*Estimated Number of Responses:* 8,560,200.

*Estimated Time per Respondent:* 15 minutes for TD 9584, 8 hours for TD 9734, 29 hours and 28 minutes for Form 1042, 5 hours and 44 minutes for Schedule Q (Form 1042), 34 minutes for Form 1042-S, and 12 minutes for Form 1042-T.

*Estimated Total Annual Burden Hours:* 6,704,749.

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: August 25, 2022.

**Jon R. Callahan,**

*Tax Analyst.*

[FR Doc. 2022-18638 Filed 8-29-22; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Alcohol and Tobacco Tax and Trade Bureau Information Collection Request

**AGENCY:** Departmental Offices, 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 should be received on or before September 29, 2022 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 Melody Braswell by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-1035, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### SUPPLEMENTARY INFORMATION:

#### Alcohol and Tobacco Tax and Trade Bureau Information Collection Request (TTB)

1. *Title:* Formula and Process for Wine.

*OMB Number:* 1513-0010.

*Form Number:* TTB F 5120.29.

*Abstract:* The Internal Revenue Code (IRC) at 26 U.S.C. 5361, 5362, and 5386-5388, require persons who intend to produce certain agricultural, non-standard, or nonbeverage wines to obtain approval of the formulas and processes by which those products will be made. Under the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations in 27 CFR parts 24 and 26, producers may file such wine formula and process approval requests using TTB F 5120.29. TTB uses the collected information to ensure that the relevant tax provisions of the IRC are appropriately applied.

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

*Affected Public:* Businesses and other for-profits.

*Estimated Number of Respondents:* 30.

*Estimated Average Responses per Respondent:* 5.

*Estimated Number of Responses:* 150.

*Estimated Average per-response*

*Burden:* 2 hours.

*Estimated Total Burden:* 300 hours.

2. *Title:* User's Report of Denatured Spirits.

*OMB Number:* 1513-0012

*Form Number:* TTB F 5150.18.

*Abstract:* The IRC at 26 U.S.C. 5214 allows the tax-free withdrawal of denatured distilled spirits from a distilled spirits plant (DSP), while 26 U.S.C. 5275 requires persons that procure, deal in, or use specially denatured (SDS), or that recover specially denatured or completely denatured distilled spirits, to maintain records and file reports as required by regulation. The TTB regulations in 27 CFR part 20 require persons who use or recover SDS or articles, or who use recovered completely denatured spirits or articles, to file a report once annually, or when discontinuing business, using TTB F 5150.18 to account for their use of such denatured spirits in specific approved formulas. The collected information is necessary to ensure that the tax provisions of the IRC are appropriately applied, as it accounts for the use of untaxed distilled spirits.

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

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 650.

*Estimated Average Responses per Respondent:* 1 (one).

*Estimated Number of Responses:* 650.

*Estimated Average per-response Burden:* 18 minutes.

*Estimated Total Burden:* 195 hours.

3. *Title:* Power of Attorney.

*Form Number:* TTB F 5000.8.

*OMB Number:* 1513-0014.

*Abstract:* The IRC at 26 U.S.C. 6061 provides that persons must sign any return, statement, or document submitted under the IRC's provisions in accordance with prescribed forms and regulations. In addition, the Federal Alcohol Administration Act (FAA Act) at 27 U.S.C. 204(c) authorizes the Secretary of the Treasury (the Secretary) to prescribe the manner and form of applications for basic permits issued under the Act. Under those authorities, the TTB regulations require individuals signing documents and forms filed with TTB on behalf of an applicant or principal to have specific authority to do so. To delegate such authority and