

**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. 1545–1276 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:* Form 1098–F—Fines, Penalties, and Other Amounts.

*OMB Number:* 1545–2284.

*Form Number:* 1098–F.

*Abstract:* Public Law 115–97, Tax Cuts and Jobs Act of 2017 (TCJA), amended Internal Revenue Code (IRC) section 162(f) regarding allowable deductions of fines, penalties, and other amounts paid to, or at the direction of, a government or governmental entity in relation to the violation of any law or the investigation or inquiry by such government or entity into the potential violation of any law. The TCJA also added IRC section 6050X, requiring the official of any government or entity described in IRC section 162(f)(5) to file an information return with respect to certain fines, penalties, and other amounts paid. Treasury Decision (TD) 9946 contains final regulations providing guidance on IRC sections 162(f) and 6050X. Treasury Regulations section 1.6050X–1 provides guidance on the information reporting requirements of IRC section 6050X and names Form 1098–F as the return to report the information. Form 1098–F is used to report the amounts paid as required by IRC section 6050X to the IRS and provide a statement to the payer.

*Current Actions:* The form and instructions have been revised to reflect the rules under the final regulations for IRC section 6050X. There is no change in burden due to the revisions. However, the number of responses has increased due to better estimates.

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

*Affected Public:* Federal government, State, Local, or Tribal Government.

*Estimated Number of Responses:* 137,500.

*Estimated Time per Respondent:* 7 minutes.

*Estimated Total Annual Burden Hours:* 16,500.

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 14, 2022.

**Jon R. Callahan,**

*Tax Analyst.*

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**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Meeting of the Treasury Advisory Committee on Racial Equity

**AGENCY:** Department of the Treasury.

**ACTION:** Notice of meeting.

**SUMMARY:** The Department of the Treasury (“Department” or “Treasury”) is hosting the first meeting of the Treasury Advisory Committee on Racial Equity (“TACRE” or “Committee”). The Committee is composed of 25 members who will provide information, advice, and recommendations to the Department of the Treasury on matters relating to the advancement of racial equity. This notification provides the date, time, and location of the first meeting and the process for participating and providing comments.

**DATES:** December 5, 2022, at 10 a.m.–3 p.m. Eastern Time.

**FOR FURTHER INFORMATION CONTACT:**

Snider Page, Designated Federal Official, Department of the Treasury, by emailing [TACRE@Treasury.gov](mailto:TACRE@Treasury.gov) or by calling (202) 622–0341 (this is not a toll-free number). For persons who are deaf, hard of hearing, have a speech disability or difficulty speaking may dial 7–1–1 to access telecommunications relay services.

*Check:* <https://home.treasury.gov/about/offices/equity-hub/TACRE> for any updates to the December 5th meeting.

**SUPPLEMENTARY INFORMATION:** Pursuant to the Federal Advisory Committee Act (FACA) (5 U.S.C. App., as amended), the Department has established the Treasury Advisory Committee on Racial Equity. The Department has determined that establishing this Committee was necessary and in the public interest in order to carry out the provisions of Executive Order 13985, *Advancing Racial Equity and Support for Underserved Communities Throughout the Federal Government*.

### Background

#### Objectives and Duties

The purpose of the Committee is to provide advice and recommendations to Secretary of the Treasury Janet L. Yellen and Deputy Secretary Wally Adeyemo on efforts to advance racial equity in the economy and address acute disparities for communities of color. The Committee will identify, monitor, and review aspects of the domestic economy that have directly and indirectly resulted in unfavorable conditions for communities of color. The Committee plans to address topics including but not limited to: financial inclusion, access to capital, housing stability, federal supplies diversity, and economic development. The duties of the Committee shall be solely advisory and shall extend only to the submission of advice and recommendations to the Offices of the Secretary and Deputy Secretary, which shall be non-binding to the Department. No determination of fact or policy shall be made by the Committee.

The agenda for the meeting includes opening remarks from the Secretary, Chair and Vice-Chair of TACRE, an overview of racial equity priorities, presentations on IRS Service Modernization, the Inflation Reduction Act and the TACRE bylaws and roles. These will be followed by a discussion on the committee's structure and operation and potentially a vote on forming subcommittee(s). Meeting times and topics are subject to change.

*First Periodic Meeting:* In accordance with section 10(a)(2) of the FACA and implementing regulations at 41 CFR 102–3.150, Snider Page, the Designated Federal Officer of TACRE, has ordered publication of this notice to inform the public that the TACRE will convene its first periodic meeting on Monday, December 5, 2022, from 10 a.m.–3 p.m. Eastern Time, at the Department of the Treasury, 1500 Pennsylvania Ave. NW, Washington, DC 20220.

*Process for Submitting Public Comments:* Members of the public wishing to comment on the business of the TACRE are invited to submit written comments by emailing [TACRE@Treasury.gov](mailto:TACRE@Treasury.gov). Comments are requested no later than 15 calendar days before the public meeting in order to be considered by the Committee.

In general, the Department will post all comments received on its website <https://home.treasury.gov/about/offices/equity-hub/TACRE> without change, including any business or personal information provided such as names, addresses, email addresses, or telephone numbers. The Department will also make these comments available for public inspection and copying in the Department of the Treasury's Library, 720 Madison Place NW, Room 1020, Washington, DC 20220, on official

business days between the hours of 10 a.m. and 5 p.m. Eastern Time. You can make an appointment to inspect statements by telephoning (202) 622–2000. All statements received, including attachments and other supporting materials, are part of the public record and subject to public disclosure. You should submit only information that you wish to make available publicly.

*Process for Attending In-Person:* Treasury is a secure facility, that requires all visitors to get cleared by security prior to arrival at the building. In addition, all visitors will be required to undergo COVID screening. The COVID screening will be a self-administered test provided by Treasury and visitors will have to wait for a negative result before proceeding to the meeting. Anyone testing positive will need to immediately leave the building. Please register for the Public Meeting by visiting: <https://events.treasury.gov/s/event-template/a2mt0000001LvKsAAK/treasury-advisory-committee-on-racial-equity-tacre-meeting>. The registration process will require submission of personally identifiable information, such as, full name, email address, date of birth, social security number, citizenship, residence, and if you have recently traveled outside of the United States.

Due to the limited size of the meeting room, public attendance will be limited to the first 20 people that complete the registration process. Members of the public will need to bring a government issued identification that matches the information provided during the registration process and present that to Security, for entry into the building. Please plan on arriving 30–45 minutes prior to the meeting to allow time for security and COVID screening. The meeting will break for lunch and members of the public can either wait in the meeting room or go to the café in Treasury until the meeting resumes. If you require reasonable accommodation, please contact the Departmental Offices Reasonable Accommodations Coordinator at [ReasonableAccommodationRequests@treasury.gov](mailto:ReasonableAccommodationRequests@treasury.gov). If requesting a sign language interpreter, please make sure your request to the Reasonable Accommodations Coordinator is made at least five (5) days prior to the event if at all possible.

Dated: November 10, 2022.

**Snider Page,**

*Acting Director, Office of Civil Rights and Equal Employment Opportunity and Designated Federal Officer.*

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