

**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 in New York, NY. The entire meeting will be closed.

**DATES:** The meeting will begin at 10:30 a.m. eastern time. The meeting will be held September 17, 2024.

**ADDRESSES:** The closed meeting of the Art Advisory Panel will be held at 290 Broadway–Foley Square, New York, NY 10007.

**FOR FURTHER INFORMATION CONTACT:**

Krista M. Floyd, 2203 N. Lois Avenue, Tampa, FL 33607. Telephone (813) 367–8444 (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. 1009, that a closed meeting of the Art Advisory Panel will be held at 290 Broadway–Foley Square, New York, NY 10007.

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.

**Elizabeth P. Askey,**

*Acting Chief, Independent Office of Appeals.*

[FR Doc. 2024–19430 Filed 8–28–24; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service**

**Proposed Collection; Comment Request for U.S. Employment Tax Returns and Related Forms; CT–1, CT–1X, CT–2, SS–8, SS–8 (PR), W–2, W–2 AS, W–2 C, W–2 GU, W–2 VI, W–3, W–3 (PR), W–3 C, W–3 C (PR), W–3 SS, 940, 940 (PR), 940 SCH A, 940 SCH A (PR), 940 SCH R, 941, 941 (PR), 941 SCH B, 941 SCH B (PR), 941 SCH D, 941 SCH R, 941 SS, 941 X, 941 X (PR), 943, 943 (PR), 943 A, 943 A (PR), 943 SCH R, 943 X, 943 X (PR), 944, 944 X, 945, 945 A, 945 X, 2032, 2678, 8027, 8027 T, 8453 EMP, 8850, 8879 EMP, 8922, 8952, and 8974**

**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 (PRA). The IRS is soliciting comments on U.S. Employment Tax Returns and related Forms.

**DATES:** Written comments should be received on or before October 28, 2024 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 [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Include 1545–0029 or U.S. Employment Tax Returns and Related Forms.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the forms and instructions should be directed to Kerry Dennis, at (202) 317–5751, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:****Tax Compliance Burden**

Tax compliance burden is defined as the time and money taxpayers spend to comply with their tax filing responsibilities. Time-related activities include recordkeeping, tax planning, gathering tax materials, learning about the law and what you need to do, and completing and submitting the return. Out-of-pocket costs include expenses such as purchasing tax software, paying

a third-party preparer, and printing and postage. Tax compliance burden does not include a taxpayer's tax liability, economic inefficiencies caused by sub-optimal choices related to tax deductions or credits, or psychological costs.

**Proposed PRA Submission to OMB**

*Title:* U.S. Employment Tax Returns and related Forms.

*OMB Number:* 1545–0029.

*Form Numbers:* CT–1, CT–1X, CT–2, SS–8, SS–8 (PR), W–2, W–2 AS, W–2 C, W–2 GU, W–2 VI, W–3, W–3 (PR), W–3 C, W–3 C (PR), W–3 SS, 940, 940 (PR), 940 SCH A, 940 SCH A (PR), 940 SCH R, 941, 941 (PR), 941 SCH B, 941 SCH B (PR), 941 SCH D, 941 SCH R, 941 SS, 941 X, 941 X (PR), 943, 943 (PR), 943 A, 943 A (PR), 943 SCH R, 943 X, 943 X (PR), 944, 944 X, 945, 945 A, 945 X, 2032, 2678, 8027, 8027 T, 8453 EMP, 8850, 8879 EMP, 8922, 8952, and 8974.

*Abstract:* These forms are used by employers to report their employment tax-related activity. The data is used to verify that the items reported on the forms are correct.

*Current Actions:* There have been changes in regulatory guidance related to various forms approved under this approval package during the past year. There have been additions and removals of forms included in this approval package. It is anticipated that these changes will have an impact on the overall burden and cost estimates requested for this approval package, however these estimates were not finalized at the time of release of this notice. These estimated figures are expected to be available by the release of the 30-day comment notice from OMB. This approval package is being submitted for renewal purposes.

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

*Affected Public:* Employers.

*Preliminary Estimated Number of Respondents:* 7,271,800.

*Preliminary Estimated Time per Respondent (Hours):* 63 hours, 48 minutes.

*Preliminary Estimated Total Annual Time (Hours):* 464,000,000.

*Preliminary Estimated Total Annual Monetized Time (\$):* 14,850,000,000.

*Preliminary Estimated Total Out-of-Pocket Costs (\$):* 19,210,000,000.

*Preliminary Estimated Total Monetized Burden (\$):* 34,060,000,000.

**Note:** Total Monetized Burden = Total Out-of-Pocket Costs + Total Annual Monetized Time.

**Note:** Amounts below are estimates for fiscal year (FY) 2025. Reported time and cost burdens are national averages and do not