

§ 32.7(a) and confirming the terms and conditions for use of this lending authority; and

- A description of how the board will exercise its continuing responsibility to oversee the use of this lending authority.

12 CFR 32.9(b)(1) outlines three alternative methods (the Internal Model Method, the Conversion Factor Matrix Method, and the Current Exposure Method) for national banks and savings associations to use in calculating the credit exposure of non-credit derivative transactions. 12 CFR 32.9(c) outlines two alternative methods for national banks and savings associations to use in calculating credit exposure arising from their securities financing transactions.

Under 12 CFR 32.9(b)(1)(i)(C), the use of a model (other than the model approved for purposes of the Advanced Measurement Approach in the capital rules) must be approved in advance and in writing by the OCC specifically for part 32 purposes. If a national bank or savings association proposes to use an internal model that has been approved by the OCC for purposes of the Advanced Measurement Approach, the institution must provide prior written notification to the OCC prior to use of the model for lending limits purposes. OCC approval also is required for any substantive revisions to an approved model before that model is used for lending limit purposes.

*Estimated Number of Respondents:* 295.

*Estimated Annual Burden:* 1,958 hours.

All comments will be considered in formulating the subsequent submission and 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 OCC, including whether the information has practical utility;

(b) The accuracy of the OCC's estimate of the information collection burden;

(c) Ways to enhance the quality, utility, and clarity of the information to be collected;

(d) Ways to minimize the burden of the collection 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.

**Theodore J. Dowd,**

*Deputy Chief Counsel, Office of the Comptroller of the Currency.*

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**BILLING CODE 4810-33-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.

**DATES:** The meeting will be held April 27, 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.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8910

**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 8910, Alternative Motor Vehicle Credit.

**DATES:** Written comments should be received on or before June 7, 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 [omb.unit@irs.gov](mailto:omb.unit@irs.gov). Please include the "OMB Number 1545-1998" in the Subject Line.

#### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the form and instructions should be directed to Sara Covington at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or at (202) 317-4542 or through the internet, at [Sara.L.Covington@irs.gov](mailto:Sara.L.Covington@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Alternative Motor Vehicle Credit.

*OMB Number:* 1545-1998.

*Form Number:* 8910.

*Abstract:* Taxpayers will file Form 8910 to claim the credit for certain alternative motor vehicles placed in service during the tax year. The credit attributable to depreciable property (vehicles used for business or investment purposes) is treated as a general business credit. Any credit not attributable to depreciable property is treated as a personal credit. Taxpayers that are not partnerships or S corporations, and whose only source of this credit is from those pass-through entities, are not required to complete or file this form. They can report the credit directly on line 1r in Part 111 of form 3800.

*Current Actions:* There are no changes to this form.

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