

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.

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 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]

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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. 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.

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,