

signing this document is being changed to John A. Lipold. All other meeting details remain unchanged. This meeting will be held as a virtual video conference via the Microsoft Teams platform.

**DATES:** The meeting will be held on Thursday, July 10, 2025, at 2:00 p.m. Eastern Time.

**FOR FURTHER INFORMATION CONTACT:** Jose Cintron-Santiago at 1-888-912-1227 or 787-522-8607, or by email at [taxpayer.advocacy.panel@irs.gov](mailto:taxpayer.advocacy.panel@irs.gov).

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988), that an open meeting of the Taxpayer Advocacy Panel Taxpayer Communications Project Committee will be held on Thursday, July 10, 2025, at 2:00 p.m. Eastern Time.

The public is invited to attend the meeting virtually, or by phone, and may provide oral comments or submit written statements for consideration. Due to meeting structure and time limitations, advance registration is required to attend or make public comments during the meeting. To register and receive meeting access information, please contact Jose Cintron-Santiago at the contact information above no later than Thursday, July 3, 2025.

Meeting materials, including the agenda and any handouts, will be made available prior to the meeting at [www.improveirs.org](http://www.improveirs.org).

The agenda will include a committee discussion of new and continuing issues and other activities related to the new TAP year.

Dated: July 7, 2025.

**John A. Lipold,**

*Designated Federal Official, Taxpayer Advocacy Panel.*

[FR Doc. 2025-13091 Filed 7-11-25; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Agency Collection Activities; Requesting Comments on Form 1042, Schedule Q (Form 1042), Form 1042-S, Form 1042-T, and Section 871(m) Transactions.**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of information collection; request for comments.

**SUMMARY:** In accordance with the Paperwork Reduction Act of 1995, the

IRS is inviting comments on the information collection request outlined in this notice.

**DATES:** Written comments should be received on or before September 12, 2025 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 Jason Schoonmaker, (801) 620-2128.

**SUPPLEMENTARY INFORMATION:** The IRS, in accordance with the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3506(c)(2)(A)), provides the general public and Federal agencies with an opportunity to comment on proposed, revised, and continuing collections of information. This helps the IRS assess the impact and minimize the burden of its information collection requirements. 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.

*Title:* Form 1042, Schedule Q (Form 1042), Form 1042-S, Form 1042-T, and Section 871(m) Transactions.

*OMB Number:* 1545-0096.

*Form Number:* Form 1042, Schedule Q (Form 1042), Form 1042-S, Form 1042-T, and Section 871(m) Transactions.

*Abstract:* 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. Treasury Regulations section 1.871-15(p) was added by Treasury Decision (TD) 9734, as amended by TD 9815, as amended by TD 9887. This regulation provides that any party to an IRC section 871(m) transaction may request information regarding that transaction from another party to the transaction. There is no prescribed form required. Any statement required by section 1.871-15(p) may be provided in paper or electronic form. The regulation allows taxpayers to share information in any reasonable manner agreed to by the parties. See 1.871-15(p)(3)(i).

*Current Actions:* There is no change to the burden previously approved.

*Type of Review:* Extension 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:* 167,200.

*Estimated Number of Responses:* 17,562,100.

*Estimated Time per Respondent:* 5 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:* 12,383,498.

Dated: July 10, 2025.

**Jason M. Schoonmaker,**  
*Tax Analyst.*

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**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Open Meeting of the Taxpayer Advocacy Panel's Special Projects Committee; Correction**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of meeting: correction.

**SUMMARY:** In the **Federal Register** that was originally published on June 11, 2025, the Designated Federal Officer