

Approved: October 25, 2022.

Ronald J. Durbala,

IRS Tax Analyst.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request Concerning Source of Income From Certain Space and Ocean Activities; Source of Communications Income

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 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. Currently, the IRS is soliciting comments concerning source of income from certain space and ocean activities, source of communications income.

DATES: Written comments should be received on or before December 27, 2022 to be assured of consideration.

ADDRESSES: Direct all written comments to Andrés Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to pra.comments@irs.gov. Please include, “OMB Number: 1545–1718—Public Comment Request Notice” in the subject line.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to Ronald J. Durbala, at (202) 317–5746, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Source of Income from Certain Space and Ocean Activities; Source of Communications Income.

OMB Number: 1545–1718.

Regulation Project Number: TD 9305.

Abstract: TD 9305 contains final regulations under section 863(d) governing the source of income from certain space and ocean activities. The final regulations primarily affect persons who derive income from

activities conducted in space, or on or under water not within the jurisdiction of a foreign country, possession of the United States, or the United States (in international water). The final regulations also affect persons who derive income from transmission of communications.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 250.

Estimated Time per Respondent: 6 hours.

Estimated Total Annual Burden Hours: 1,500.

The following paragraph applies to all 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 if 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.

Desired Focus of Comments: The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility.
- Evaluate the accuracy of the agency’s estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used.
- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information

collection; they will also become a matter of public record.

Approved: October 25, 2022.

Ronald J. Durbala,

IRS Tax Analyst.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Internal Revenue Service Advisory Council; Meeting

AGENCY: Internal Revenue Service, Department of Treasury.

ACTION: Notice of meeting.

SUMMARY: The Internal Revenue Service Advisory Council will hold a public meeting.

DATES: The meeting will be held Wednesday, Nov. 16, 2022.

ADDRESSES: The meeting will be held in person.

FOR FURTHER INFORMATION CONTACT: Ms. Stephanie Burch, Office of National Public Liaison, at 202–317–4219 or send an email to PublicLiaison@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 a public meeting of the Internal Revenue Service Advisory Council (IRSAC) will be held on Wednesday, Nov. 16, 2022, from 9:00 a.m. to 1:00 p.m. EST.

The meeting will be held in person at 1111 Constitution Ave. NW, Washington, DC. To register, members of the public may contact Ms. Stephanie Burch at 202–317–4219 or send an email to PublicLiaison@irs.gov. Attendees are encouraged to arrive at the IRS visitor center at 1111 Constitution Ave. NW at least 30 minutes before the meeting begins.

Issues to be discussed may include, but are not limited to: *IRS Business and IT Modernization; Reduction in Electronic Filing Threshold for Information Reporting Filers; Alignment of Electronic Signature Requirements on Withholding Certificates; Section 1446(f): Withholding on Transfers of Interests in Publicly Traded Partnerships; Enabling Business Online Accounts and Electronic Communications and Transactions; Wage Reporting for Payments to Incarcerated Individuals; Accelerate Issuance of IRS Form 6166, Certification of U.S. Residency; Retaining Different Corporate Addresses for Different Types of Tax; Procedures for Partners that Receive Late Schedule K–1 Filings;*