

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. 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.

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

necessarily reflect a “typical case.” Most taxpayers experience lower than average burden, with taxpayer burden varying

considerably by taxpayer type. Detail may not add due to rounding.

ICB ESTIMATES FOR EMPLOYMENT TAX FORMS, SCHEDULES, AND REGULATIONS
[FY2025]

	FY23	Program change due to adjustment	FY25
Number of Respondents	7,128,000	143,800	7,271,800
Burden in Hours	456,000,000	8,000,000	464,000,000
Monetized Time Burden	\$14,630,000,000	\$220,000,000	\$14,850,000,000
Out-of-Pocket Costs	\$18,910,000,000	\$300,000,000	\$19,210,000,000
Total Monetized Burden	\$33,540,000,000	\$520,000,000	\$34,060,000,000

Request for Comments

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 will 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.

Approved: August 23, 2024.

Kerry Dennis,
Tax Analyst.

Appendix A

Form	Title/description	OMB No.
CT-1	Employer’s Annual Railroad Retirement Tax Return	1545-0001
CT-1X	Adjusted Employer’s Annual Railroad Retirement Tax Return or Claim for Refund	1545-0001
CT-2	Employee Representative’s Quarterly Railroad Tax Return	1545-0002
SS-8	Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding	1545-0004
SS-8 (PR)	Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax (Puerto Rican Version)	1545-0004
W-2	Wage and Tax Statement	1545-0008
W-2 AS	American Samoa Wage and Tax Statement	1545-0008
W-2 C	Corrected Wage and Tax Statement	1545-0008
W-2 GU	Guam Wage and Tax Statement	1545-0008
W-2 VI	U.S. Virgin Islands Wage and Tax Statement	1545-0008
W-3	Transmittal of Wage and Tax Statements	1545-0008
W-3 (PR)	Transmittal of Withholding Statements (Puerto Rican Version)	1545-0008
W-3 C	Transmittal of Corrected Wage and Tax Statements	1545-0008
W-3 C (PR)	Transmittal of Corrected Wage and Tax Statements (Puerto Rican Version)	1545-0008
W-3 SS	Transmittal of Wage and Tax Statements	1545-0008
940	Employer’s Annual Federal Unemployment (FUTA) Tax Return	1545-0028
940 (PR)	Employer’s Annual Federal Unemployment (FUTA) Tax Return (Puerto Rican Version)	1545-0028
940 SCH A	Multi-State Employer and Credit Reduction Information	1545-0028
940 SCH A (PR)	Multi-State Employer and Credit Reduction Information (Puerto Rican Version)	1545-0028
940 SCH R	Allocation Schedule for Aggregate Form 940 Filers	1545-0028
941	Employer’s Quarterly Federal Tax Return	* 1545-0029
941 (PR)	Employer’s Quarterly Federal Tax Return	* 1545-0029
941 SCH B	Report of Tax Liability for Semiweekly Schedule Depositors	* 1545-0029
941 SCH B (PR)	Supplemental Record of Federal Tax Liability (Puerto Rican Version)	* 1545-0029
941 SCH D	Report of Discrepancies Caused by Acquisitions, Statutory Mergers, or Consolidations	* 1545-0029
941 SCH R	Reconciliation for Aggregate Form 941 Filers	* 1545-0029
941 SS	Employer’s QUARTERLY Federal Tax Return (American Samoa, Guam, the Commonwealth of Northern Mariana Islands, and the U.S. Virgin Islands)	* 1545-0029
941 X	Adjusted Employer’s QUARTERLY Federal Tax Return or Claim for Refund	* 1545-0029
941 X (PR)	Adjusted Employer’s QUARTERLY Federal Tax Return or Claim for Refund (Puerto Rico Version)	* 1545-0029
943	Employer’s Annual Tax Return for Agricultural Employees	1545-0035
943 (PR)	Employer’s Annual Tax Return for Agricultural Employees (Puerto Rican Version)	1545-0035
943 A	Agricultural Employer’s Record of Federal Tax Liability	1545-0035
943 A (PR)	Agricultural Employer’s Record of Federal Tax Liability (Puerto Rican Version)	1545-0035
943 R	Allocation Schedule for Aggregate Form 943 Filers	1545-0035
943 X	Adjusted Employer’s Annual Federal Tax Return for Agricultural Employees or Claim for Refund	1545-0035
943 X (PR)	Adjusted Employer’s Annual Federal Tax Return for Agricultural Employees or Claim for Refund	1545-0035
944	Employer’s ANNUAL Federal Tax Return	1545-2007
944 X	Adjusted Employer’s ANNUAL Federal Tax Return or Claim for Refund	1545-2007
945	Annual Return of Withheld Federal Income Tax	1545-1430
945 A	Annual Record of Federal Tax Liability	1545-1430
945 X	Adjusted ANNUAL Return of Withheld Federal Income Tax or Claim for Refund	1545-1430
2032	Contract Coverage Under Title II of the Social Security Act	1545-0137

Form	Title/description	OMB No.
2678	Employer/Payer Appointment of Agent	1545-0748
8027	Employer's Annual Information Return of Tip Income and Allocated Tips	1545-0714
8027 T	Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips	1545-0714
8453 EMP	Employment Tax Declaration for an IRS e-file Return	1545-0967
8850	Pre-Screening Notice and Certification Request for the Work Opportunity Credit	1545-1500
8879 EMP	IRS e-file Signature Authorization for Forms 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, and 945.	1545-0967
8922	Third-Party Sick Pay Recap	* 1545-0123
8952	Application for Voluntary Classification Settlement Program (VCSP)	1545-2215
8974	Qualified Small Business Payroll Tax Credit for Increasing Research Activities	1545-0029

* 1545-0123 will not be discontinued. It is the Business collection and 8922 will be included in both the Business collection and the Employment Tax collection.

* 1545-0029 will not be discontinued it will be the number assigned to all Forms within the employment tax collection.

Appendix B

Guidance title/description	OMB No.
26 CFR 31.6001-1 Records in general; 26 CFR 31.6001-2 Additional Records under FICA; 26 CFR 31.6001-3, Additional records under Railroad Retirement Tax Act; 26 CFR 31.6001-5 Additional records	1545-0798
Tip Reporting Alternative Commitment (TRAC) Agreement for Use in the Cosmetology and Barber Industry to Employment Tax	1545-1529
Reg-111583-07 (TD 9405) (Final)—Employment Tax Adjustments; REG-130074-11—Rules Relating to Additional Medicare Tax	1545-2097

[FR Doc. 2024-19400 Filed 8-28-24; 8:45 am]
 BILLING CODE 4830-01-P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0179]

Agency Information Collection Activity Under OMB Review: Application for Change of Permanent Plan—Medical

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: In compliance with the Paperwork Reduction Act (PRA) of 1995, this notice announces that the Veterans Benefits Administration, Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected

cost and burden, and it includes the actual data collection instrument.

DATES: Comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice by clicking on the following link <http://www.reginfo.gov/public/do/PRAMain>, select “Currently under Review—Open for Public Comments”, then search the list for the information collection by Title or “OMB Control No. 2900-0179.”

FOR FURTHER INFORMATION CONTACT: VA PRA information: Maribel Aponte, (202) 461-8900, vacopaperworkreduact@va.gov.

SUPPLEMENTARY INFORMATION:

Title: Application for Change of Permanent Plan—Medical VA Form 29-1549.

OMB Control Number: 2900-0179
<https://www.reginfo.gov/public/do/PRASearch>.

Type of Review: Extension of a currently approved collection.

Abstract: These forms are used by veterans to apply to change his/her plan of insurance from a higher reserve to a lower reserve. The information on the form is required by law, 38 CFR 6.48 and 8.36.

An agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The **Federal Register** Notice with a 60-day comment period soliciting comments on this collection of information was published at 89 FR 54163 on June 28, 2024.

Affected Public: Individuals or Households.

Estimated Annual Burden: 14 hours.

Estimated Average Burden per Respondent: 30 minutes.

Frequency of Response: Once.

Estimated Number of Respondents: 28.

Authority: 44 U.S.C. 3501 *et seq.*

Maribel Aponte,
 VA PRA Clearance Officer, Office of Enterprise and Integration, Data Governance Analytics, Department of Veterans Affairs.

[FR Doc. 2024-19399 Filed 8-28-24; 8:45 am]

BILLING CODE 8320-01-P

DEPARTMENT OF VETERANS AFFAIRS

Advisory Committee on Disability Compensation, Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act, 5 U.S.C. ch. 10, that the Advisory Committee on Disability Compensation (hereinafter the Committee) will hold virtual meeting sessions on Thursday, September 26, 2024, and Friday, September 27, 2024. The meeting session will begin, and end as follows:

Date	Time
Thursday, September 26, 2024.	9:00 a.m. to 2:00 p.m. Eastern Daylight Time (EDT).
Friday, September 27, 2024.	9:00 a.m. to 2:00 p.m. EDT.

The meeting sessions are open to the public.

The purpose of the Committee is to advise the Secretary of Veterans Affairs on the maintenance and periodic readjustment of the VA Schedule for Rating Disabilities (VASRD). The Committee is to assemble and review relevant information relating to the nature and character of disabilities arising during service in the Armed Forces, provide an ongoing assessment of the effectiveness of the VASRD, and give advice on the most appropriate means of responding to the needs of Veterans relating to disability compensation in the future.

On Thursday, September 26, 2024, through Friday, September 27, 2024, the agenda will include updates from