

Daylight Time (EDT). The meeting will be in person and virtual.

**ADDRESSES:** The OCC will host the October 22, 2024 meeting of the MSAAC at the OCC's offices at 400 7th Street SW, Washington, DC 20219 and virtually.

**FOR FURTHER INFORMATION CONTACT:**

Michael R. Brickman, Deputy Comptroller for Specialty Supervision, (202) 649-5420, Office of the Comptroller of the Currency, Washington, DC 20219. If you are deaf, hard of hearing, or have a speech disability, please dial 7-1-1 to access telecommunications relay services. You also may access prior MSAAC meeting materials on the MSAAC page of the OCC's website.<sup>1</sup>

**SUPPLEMENTARY INFORMATION:** Under the authority of the Federal Advisory Committee Act (the Act), 5 U.S.C. 1001 *et seq.*, and the regulations implementing the Act at 41 CFR part 102-3, the OCC is announcing that the MSAAC will convene a meeting on Tuesday, October 22, 2024. The meeting is open to the public and will begin at 8:30 a.m. EDT. The purpose of the meeting is for the MSAAC to advise the OCC on regulatory or other changes the OCC may make to ensure the health and viability of mutual savings associations. The agenda includes a discussion of current regulatory and policy topics of interest to the industry, for example, updates on economic trends affecting mutual savings associations and the implementation of rules and policies that affect the operations and consumer compliance activities of mutual savings associations. The agenda also includes a Roundtable discussion with MSAAC members and OCC staff.

Members of the public may submit written statements to the MSAAC by emailing them to [MSAAC@occ.treas.gov](mailto:MSAAC@occ.treas.gov). The OCC must receive written statements no later than 5:00 p.m. EDT on Thursday, October 17, 2024.

Members of the public who plan to attend the meeting should contact the OCC by 5:00 p.m. EDT on Thursday, October 17, 2024, 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](mailto: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. 2024-22531 Filed 9-30-24; 8:45 am]

**BILLING CODE 4810-33-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notice 2015-4

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service (IRS), 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, Property Qualifying for the Energy Credit under section 48 (Specifically, Performance & Quality for Small Wind Energy Property).

**DATES:** Written comments should be received on or before December 2, 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 to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Include "OMB Number 1545-2259—Property Qualifying for the Energy Credit under Section 48 (Specifically, Performance & Quality for Small Wind Energy Property)" in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of this collection should be directed to Martha R. Brinson, at (202) 317-5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Property Qualifying for the Energy Credit under Section 48 (Specifically, Performance & Quality for Small Wind Energy Property).

*OMB Number:* 1545-2259.

*Notice Number:* 2015-4.

*Abstract:* Section 48(a)(3)(D) of the Internal Revenue Code allows a credit for energy property which meets, among

other requirements, the performance and quality standards (if any) which have been prescribed by the Secretary by regulations (after consultation with the Secretary of Energy), and are in effect at the time of the acquisition of the property. Energy property includes small wind energy property. This notice provides the performance and quality standards that small wind energy property must meet to qualify for the energy credit under section 48.

*Current Actions:* There are no changes being made to the notice at this time.

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

*Affected Public:* Individuals or households, business or other for-profit organizations, and not-for-profit institutions.

*Estimated Number of Respondents:* 160.

*Estimated Time per Response:* 2 hours, 30 minutes.

*Estimated Total Annual Burden Hours:* 400.

The following paragraph applies to all of 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 as long as 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.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. Comments will be 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 has 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 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: September 25, 2024.

**Martha R. Brinson,**

*Tax Analyst.*

[FR Doc. 2024-22458 Filed 9-30-24; 8:45 am]

**BILLING CODE 4830-01-P**

<sup>1</sup> <https://occ.gov/topics/supervision-and-examination/bank-management/mutual-savings-associations/mutual-savings-association-advisory-committee.html>.