

Approved: October 25, 2022.

**Ronald J. Durbala,**

*IRS Tax Analyst.*

[FR Doc. 2022–23521 Filed 10–27–22; 8:45 am]

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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](mailto: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](mailto: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](mailto: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](mailto: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;*

*Improvements to the Bridge Phase of the CAP; Examination Customer Coordination and Innovation Office; Improving the Taxpayer Experience in Docketed Cases within the Jurisdiction of the Independent Office of Appeals that Arise from Compliance Actions by the IRS' Correspondence Examination to Automated Underreporter Functions as well as Feedback Regarding Examination's efforts to Improve Taxpayer Experience with Respect to those Functions; Series 8038 Form Redesign and Updates; Recommendations for Employee Plan Examination Compliance Approaches; Recommendations for Changes to Group Trust Rules; Recommendations to TEOS Improvements; Recommendations for Effective State Engagement to Promote Employment Tax Compliance; Business Master File (BMF) Transcript Delivery Service (TDS); Artificial Intelligence BOTS for Customer Service; Tax Pro Account Online Features; Form SS-4, EIN Application, Daily Limit per Responsible Party.* Last-minute agenda changes may preclude advance notice.

Time permitting, at the end of the meeting, interested persons may make oral statements germane to the Council's work. Persons wishing to make oral statements should contact Ms. Stephanie Burch at [PublicLiaison@irs.gov](mailto:PublicLiaison@irs.gov) and include the written text or outline of comments they propose to make orally. Such comments will be limited to five minutes in length. In addition, any interested person may file a written statement for consideration by the IRSAC by sending it to [PublicLiaison@irs.gov](mailto:PublicLiaison@irs.gov).

Dated: October 25, 2022.

**John A. Lipold,**

*Designated Federal Officer, Internal Revenue Service Advisory Council.*

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## UNIFIED CARRIER REGISTRATION PLAN

### Sunshine Act Meetings

**TIME AND DATE:** November 3, 2022, 12:00 p.m. to 2:00 p.m., Eastern time.

**PLACE:** This meeting will be accessible via conference call and via Zoom Meeting and Screenshare. Any interested person may call (i) 1-929-205-6099 (US Toll) or 1-669-900-6833 (US Toll) or (ii) 1-877-853-5247 (US Toll Free) or 1-888-788-0099 (US Toll Free), Meeting ID: 970 7034 2913, to listen and participate in this meeting. The website to participate via Zoom Meeting and Screenshare is [https://](https://kellen.zoom.us/meeting/register/tjMtcOmqrjkjG9cEqwF5TiaK9zDVwh0Km7e4)

[kellen.zoom.us/meeting/register/tjMtcOmqrjkjG9cEqwF5TiaK9zDVwh0Km7e4](https://kellen.zoom.us/meeting/register/tjMtcOmqrjkjG9cEqwF5TiaK9zDVwh0Km7e4).

**STATUS:** This meeting will be open to the public.

**MATTERS TO BE CONSIDERED:** The Unified Carrier Registration Plan Audit Subcommittee (the "Subcommittee") will continue its work in developing and implementing the Unified Carrier Registration Plan and Agreement. The subject matter of this meeting will include:

### Proposed Agenda

#### I. Call to Order—UCR Audit Subcommittee Chair

The UCR Audit Subcommittee Chair will welcome attendees, call the meeting to order, call roll for the Audit Subcommittee, confirm whether a quorum is present, and facilitate self-introductions.

#### II. Verification of Publication of Meeting Notice—UCR Executive Director

The UCR Executive Director will verify the publication of the meeting notice on the UCR website and distribution to the UCR contact list via email followed by the subsequent publication of the notice in the **Federal Register**.

#### III. Review and Approval of Subcommittee Agenda and Setting of Ground Rules—UCR Audit Subcommittee Chair

*For Discussion and Possible Audit Subcommittee Action*

The agenda will be reviewed, and the Subcommittee will consider adoption.

#### Ground Rules

➤ Subcommittee action only to be taken in designated areas on the agenda.

#### IV. Review and Approval of Subcommittee Minutes From the September 8, 2022 Meeting—UCR Audit Subcommittee Chair

*For Discussion and Possible Subcommittee Action*

Draft minutes from the September 8, 2022 Subcommittee meeting via teleconference will be reviewed. The Subcommittee will consider action to approve.

#### V. Review the Compliance Evaluation Tools for the Annual State Audit Progress Report—UCR Audit Subcommittee Chair

The UCR Audit Subcommittee Chair will discuss the recently adopted evaluation tools for the participating

states' audit programs that are currently required by the UCR Agreement.

#### VI. Discuss Options for DSL Transportation Services, Inc. (DSL) to Close Out FARs in the National Registration System (NRS) on Behalf of the States Once the Motor Carrier Makes the Appropriate Adjustment—UCR Audit Subcommittee Chair, UCR Audit Subcommittee Vice-Chair and DSL Transportation Services, Inc. (DSL)

The UCR Audit Subcommittee Chair, Vice-Chair and DSL Representative will provide an update on how this service is working with the non-participating States Focused Anomaly Reviews (FARs.)

#### VII. Review Recent Updates to the UCR Handbook—UCR Audit Subcommittee Chair, UCR Executive Director

The UCR Audit Subcommittee Chair and UCR Executive Director will lead a discussion on updating and clarifying the language in the UCR Handbook in regard to the usage of the term "operated" as it relates to a motor carrier beginning operations. A general update on other revisions to the UCR Handbook will also be provided.

#### VIII. Update on the State Compliance Review Program—UCR Audit Subcommittee Chair

The UCR Audit Subcommittee Chair and Contractors will lead discussion on program objectives and states scheduled for review in 2022.

#### IX. Maximizing the Value of the Should Have Been (SHB) and Enforcement Efficiency Tools—UCR Audit Subcommittee Chair, UCR Audit Subcommittee Vice-Chair and DSL Transportation Services, Inc. (DSL)

The UCR Audit Subcommittee Chair, Vice-Chair and DSL will provide an update on the value achieved by utilizing Shadow MCMIS and other tools in the NRS. The discussion will highlight the financial value to the states of vetting businesses for UCR compliance, Commercial registration, IFTA, intrastate, and interstate Operating Authority.

#### X. Discuss Options for Future Audit Zoom Training Sessions for States Auditors—UCR Audit Subcommittee Chair

The UCR Audit Subcommittee Chair, UCR Audit Subcommittee Vice-Chair, DSL and Kellen representatives will lead a discussion regarding the value of a series of 30-minute virtual audit training sessions.