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, and viewable on relevant websites. For this reason, please do not include in your comments information of a confidential nature, such as sensitive personal information. 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:* Qualified Intermediary (QI), Withholding Foreign Partnership (WP), and Withholding Foreign Trust (WT) Application and Account Management System.

*OMB Control Number:* 1545–1597.

*Form Number:* 14345.

*Abstract:* Internal Revenue Code (IRC) Section 1441 (Withholding of tax on nonresident aliens), states any nonresident alien individual or of any foreign partnership shall deduct and withhold from such items a tax equal to 30 percent or 14 percent depending on circumstances. Revenue Procedure 2022–43 sets forth the final qualified intermediary (QI) withholding agreement (QI agreement) entered by the Internal Revenue Service and certain foreign persons under Treas. Reg. § 1.1441–1(e)(5) and (6). The Qualified Intermediary (QI), Withholding Foreign Partnership (WP), and Withholding Foreign Trust (WT) Application and Account Management System (QAAMS) allows entities to apply, renew, or terminate their status as a QI, WP, or WT.

*Current Actions:* There are no changes to the previously approved information collections.

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

*Affected Public:* Individuals or households and Business or other for-profit.

*Estimated Number of Respondents:* 1,097,991.

*Estimated Time per Respondent:* 16 minutes.

*Estimated Total Annual Burden Hours:* 301,018.

Dated: November 6, 2026.

**Jon R. Callahan,**

*Senior Tax Analyst.*

[FR Doc. 2026–22892 Filed 11–9–26; 8:45 am]

**BILLING CODE 4831–GV–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

### Agency Information Collection Activities; Comment Request on Revenue Procedure 2004–47, Simplified Alternate Procedure for Making Late Reverse QTIP Election

**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 January 11, 2027 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.* Include ''OMB Control No. 1545–1898'' in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to Marcus W. McCrary, 470–769–2001.

**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, and viewable on relevant websites. For this reason, please do not include in your comments information of a confidential nature, such as sensitive personal information. 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:* Revenue Procedure 2004–47, Simplified Alternate Procedure for Making Late Reverse QTIP Election

*OMB Control Number:* 1545–1898.

*Revenue Procedure Number:* Revenue Procedure 2004–47

*Abstract:* This revenue procedure provides a simplified alternate procedure (in lieu of requesting a letter ruling) for certain executors of estates and trustees of trusts to request relief to make a late reverse qualified terminable interest property (QTIP) election under section 2652 of the Code.

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

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

*Affected Public:* Individuals and households.

*Estimated Number of Responses:* 6.

*Estimated Time Per Response:* 9 hours.

*Estimated Total Annual Burden Hours:* 54.

Dated: November 6, 2026.

**Marcus W. McCrary,**

*Tax Analyst.*

[FR Doc. 2026–22886 Filed 11–9–26; 8:45 am]

**BILLING CODE 4831–GV–P**

## U.S.-CHINA ECONOMIC AND SECURITY REVIEW COMMISSION

### Notice of Open Public Event

**AGENCY:** U.S.-China Economic and Security Review Commission.

**ACTION:** Notice of open public event.

**SUMMARY:** Notice is hereby given of the following open public event of the U.S.-China Economic and Security Review Commission. The Commission is mandated by Congress to monitor,

investigate, and report to Congress annually on ''the national security implications of the bilateral trade and economic relationship between the United States and the People's Republic of China.'' Pursuant to this mandate, the Commission will hold a public release of its 2026 Annual Report to Congress in Washington, DC on November 18, 2026.

**DATES:** The release is scheduled for Wednesday, November 18, 2026, at 1:00 p.m.

**ADDRESSES:** This release will be held in-person at or near the U.S. Capitol and adjacent congressional office buildings (specific building and room number to be announced) and online via live webcast on the Commission's website at *www.uscc.gov*. Please check the Commission's website for an announcement on the specific event location once determined. Instructions on how to view the webcast and submit questions or participate in the question and answer session will also be posted at *USCC.gov.* Reservations are not required to attend.

**FOR FURTHER INFORMATION CONTACT:** Any member of the public seeking further information concerning the event should contact Jameson Cunningham, 444 North Capitol Street NW, Suite 602, Washington, DC 20001; telephone: 202–624–1496, or via email at *jcunningham@uscc.gov.* Reservations are not required to attend.

*ADA Accessibility:* For questions about the accessibility of the event or to request an accommodation, please contact Jameson Cunningham at 202–624–1496, or via email at *jcunningham@uscc.gov.* Requests for an accommodation should be made as soon as possible, and at least five business days prior to the event.

**SUPPLEMENTARY INFORMATION:** Topics to Be Discussed: The Commission's 2026 Annual Report to Congress addresses key findings and recommendations for congressional action based upon the Commission's hearings, research, fact-finding travel, and review of areas designated by Congress in its mandate, including focused work this year on: a review of economics, trade, security, and foreign affairs developments in China and in the U.S.-China relationship in 2026; China's relations with India and the future of U.S. strategy in the Indo-Pacific; China's predatory diplomatic practices in Latin America; China's efforts to narrow the United States' advantages in the undersea domain; China's bid to reshape global commodities markets; China's attempts to harness data to advance its economic, technological, intelligence, and military goals; China's bid to control the AI tech stack; and recent developments affecting Taiwan and Hong Kong.

## Authority

Congress created the U.S.-China Economic and Security Review Commission in 2000 in the National Defense Authorization Act (Public Law 106–398), as amended by Public Laws No. 107–67 (November 12, 2001), No. 108–7 (February 20, 2003), 109–108 (November 22, 2005), No. 110–161 (December 26, 2007), No. 113–291 (December 19, 2014), and No. 117–286 (December 27, 2022).

Dated: November 5, 2026.

**Christopher P. Fioravante,**

*Deputy Executive Director, U.S.-China Economic and Security Review Commission.*

[FR Doc. 2026–22856 Filed 11–9–26; 8:45 am]

**BILLING CODE 1137–00–P**