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,