technology trends and better understand emerging technologies. The information is collected on a transactional basis and is used to ensure that safety and soundness requirements are being met.

On July 28, 2014, OCC issued a notice for 60 days of comment concerning this collection. 79 FR 42823. One comment was received.

One commenter asked whether the collection of information is necessary for the proper performance of the OCC's functions, including whether the information has practical utility.

The commenter described the collection as an ''anachronism'' that ''no longer reflects the realities and risks of current times.'' The commenter further noted that the Internet has been widely used as a channel for offering and conducting banking services for many years and that the OCC likewise has many years of supervisory experience with ''transactional Web sites,'' which would seem to obviate the continued need for notice and collection of this information. Finally, the commenter stated that the information collection is not an effective way of understanding industry trends and emerging technologies, contending that FSAs as a group ''tend to be slow adopters of new technology'' and noting that national banks are not subject to a similar requirement.

The OCC appreciates the commenter's perspective. In response, the OCC will give careful consideration to the comment in connection with the OCC's national bank and FSA rule integration efforts, in particular whether a notice requirement is still necessary for transactional Web sites.

Comments continue to be solicited on:

(a) Whether the collections of information are necessary for the proper performance of the OCC's functions, including whether the information has practical utility;

(b) The accuracy of the OCC's estimates of the burden of the information collections, including the validity of the methodology and assumptions used;

(c) Ways to enhance the quality, utility, and clarity of the information to be collected; and

(d) Ways to minimize the burden of information collections on respondents, including through the use of automated collection techniques or other forms of information technology.

Dated: November 18, 2014.

Stuart E. Feldstein,

Legislative and Regulatory Activities Division.

[FR Doc. 2014–27686 Filed 11–21–14; 8:45 am]

BILLING CODE 4810–33–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 928

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, 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, Public Law 104–13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 928, Fuel Bond.

DATES: Written comments should be received on or before January 23, 2015 to be assured of consideration.

ADDRESSES: Direct all written comments to Christie Preston, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to Allan Hopkins at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at *Allan.M.Hopkins@irs.gov.*

SUPPLEMENTARY INFORMATION:

Title: Fuel Credit.

OMB Number: 1545–0725.

Form Number: 928.

Abstract: Under IRC section 4101(b) Secretary may require, as a condition of registration under 4101(a), that the applicant give a bond in an amount that the Secretary determines is appropriate. Applicant's that do not meet all the applicable registration tests for Form 637 registration must secure a federal bond, from an acceptable surety or reinsurer listed in Circular 570, prior to

receiving a Form 637 registration under section 4101. Form 928 is used for this purpose.

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

Type of Review: Reinstatement without change of a previously approved collection.

Affected Public: Businesses or other for-profit organizations.

Estimated Number of Respondents: 500.

Estimated Time per Respondent: 2 hours, 34 minutes.

Estimated Total Annual Burden Hours: 1,280.

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. 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 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.

Approved: November 13, 2014.

Christie Preston,

IRS Reports Clearance Officer.

[FR Doc. 2014–27724 Filed 11–21–14; 8:45 am]

BILLING CODE 4830–01–P