

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

June 16, 2014.

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104–13, on or after the date of publication of this notice.

DATES: Comments should be received on or before July 21, 2014 to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8141, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by emailing PRA@treasury.gov, calling (202) 622–1295, or viewing the entire information collection request at www.reginfo.gov.

Internal Revenue Service (IRS)

OMB Number: 1545–2098.

Type of Review: Extension without change of a currently approved collection.

Title: Rev. Proc. 2008–27—9100 Relief Under Sections 897 and 1445.

Abstract: Revenue Procedure 2008–27 provides a simplified method for taxpayers to request relief for certain late filings under Internal Revenue Code sections 897 and 1445. Once the taxpayer becomes aware of the failure to file the statements or notices required by sections 1.897–2(g)(1)(ii)(A), 1.897–2(h), 1.1445–2(c)(3)(i), 1.1445–2(d)(2), 1.1445–5(b)(2), or 1.1445–5(b)(4) of the income tax regulations, the taxpayer must file the completed statement or notice with the appropriate person or the IRS, as applicable.

Affected Public: Businesses or other for-profit organizations; Farms.

Estimated Annual Burden Hours: 1,000.

OMB Number: 1545–2199.

Type of Review: Revision of a currently approved collection.

Title: Form 15597, Foreclosure Sale Purchaser Contact Information Request.

Form: Form 15597.

Abstract: When the IRS is considering the redemption of real property foreclosed on by a third party, the IRS informs the foreclosure sale purchaser of this consideration and asks for contact information. Form 15597 is the request for that information.

Affected Public: Individuals or households; Businesses or other for-profit organizations; Farms; Not-for-profit institutions; Federal Government; and State, local, or tribal governments.

Estimated Annual Burden Hours: 613.

OMB Number: 1545–2211.

Type of Review: Extension without change of a currently approved collection.

Title: Form 8940, Request for Miscellaneous Determination.

Form: Form 8940.

Abstract: Organizations exempt under Internal Revenue Code section 501(c)(3) may file Form 8940 for miscellaneous determinations under sections 507, 509(a), 4940, 4942, 4945, and 6033. The form standardizes information collection procedures for nine categories of individually written requests for miscellaneous determinations submitted to the IRS. Nonexempt charitable trusts may also file Form 8940 for an initial determination under section 509(a)(3).

Affected Public: Not-for-profit institutions.

Estimated Annual Burden Hours: 28,959.

Brenda Simms,

Treasury PRA Clearance Officer.

[FR Doc. 2014–14383 Filed 6–19–14; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Office of the Comptroller of the Currency

Agency Information Collection Activities: Information Collection Renewal; Comment Request; Loans in Areas Having Special Flood Hazards

AGENCY: Office of the Comptroller of the Currency (OCC), Treasury.

ACTION: Notice and request for comment.

SUMMARY: The OCC, 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 a continuing information collection, as required by the Paperwork Reduction Act of 1995 (PRA).

Under the PRA, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information,

including each proposed extension of an existing collection of information, and to allow 60 days for public comment in response to the notice.

In accordance with the requirements of the PRA, the OCC may not conduct or sponsor, and the respondent is not required to respond to, an information collection unless it displays a currently valid Office of Management and Budget (OMB) control number. The OCC is soliciting comment concerning its information collection titled, “Loans in Areas Having Special Flood Hazards.”

DATES: You should submit written comments by: August 19, 2014.

ADDRESSES: Because paper mail in the Washington, DC area and at the OCC is subject to delay, commenters are encouraged to submit comments by email if possible. Comments may be sent to: Legislative and Regulatory Activities Division, Office of the Comptroller of the Currency, Attention: 1557–0202, 400 7th Street SW., Suite 3E–218, Mail Stop 9W–11, Washington, DC 20219. In addition, comments may be sent by fax to (571) 465–4326 or by electronic mail to regs.comments@occ.treas.gov. You may personally inspect and photocopy comments at the OCC, 400 7th Street SW., Washington, DC 20219. For security reasons, the OCC requires that visitors make an appointment to inspect comments. You may do so by calling (202) 649–6700. Upon arrival, visitors will be required to present valid government-issued photo identification and to submit to security screening in order to inspect and photocopy comments.

All comments received, including attachments and other supporting materials, are part of the public record and subject to public disclosure. Do not enclose any information in your comment or supporting materials that you consider confidential or inappropriate for public disclosure.

FOR FURTHER INFORMATION CONTACT: You can request additional information or a copy of the collection from Johnny Vilela or Mary H. Gottlieb, (202) 874–5090, for persons who are deaf or hard of hearing, TTY, (202) 649–5597, Legislative and Regulatory Activities Division, Office of the Comptroller of the Currency, 250 E Street SW., Washington, DC 20219.

SUPPLEMENTARY INFORMATION: The OCC is proposing to extend OMB approval of the following information collection:

Title: Loans in Areas Having Special Flood Hazards—12 CFR part 22.

OMB Control Number: 1557–0202.

Description: The regulation requires national banks to make disclosures and keep records regarding whether a

property held as security for a loan is located in a special flood hazard area.

This information collection is required by section 303(a)¹ and title V of the Riegle Community Development and Regulatory Improvement Act,² the National Flood Insurance Reform Act of 1994 amendments to the National Flood Insurance Act of 1968,³ the Flood Disaster Protection Act of 1973,⁴ and by OCC regulations implementing those statutes. The information collection requirements are contained in 12 CFR part 22.

Section 22.6 requires a national bank to use the Standard Flood Hazard Determination Form developed by the Federal Emergency Management Agency (FEMA) and to maintain a completed copy of that form for the period of time the bank owns the loan.

Section 22.7 requires a national bank or its loan servicer, if a borrower has not obtained flood insurance, to notify the borrower to obtain adequate flood insurance coverage or the bank or servicer will purchase flood insurance on the borrower's behalf.

Section 22.9 requires a national bank making, extending, increasing, or renewing a loan secured by a building or a mobile home located in a special flood hazard area to advise the borrower and the loan servicer that the property is located in a special flood hazard area; provide a description of the flood insurance purchase requirements; and provide information regarding the availability of insurance under the National Flood Insurance Program and of Federal assistance in the event of a declared Federal flood disaster. In lieu of providing the borrower notice, a national bank may obtain a satisfactory written assurance from a seller or lessor that, within a reasonable time before completion of the sale or lease transaction, the seller or lessor provided such notice to the purchaser or lessee. For the period of time the bank owns the loan, the bank must maintain a record of the borrower's and loan servicer's receipts of these notices and, where appropriate, the written assurance from the seller or the lessor.

Section 22.10 requires a national bank making, increasing, extending, renewing, selling, or transferring a loan secured by a building or a mobile home located in a special flood hazard area to notify FEMA of the identity of the servicer, and of any change in servicers.

These information collection requirements ensure bank compliance

with applicable Federal law, further bank safety and soundness, provide protections for banks and the public, and further public policy interests.

Type of Review: Regular review.

Affected Public: Businesses or other for-profit.

Estimated Number of Respondents: 2,251.

Estimated Responses per Respondent: 2,729.

Estimated Total Annual Responses: 6,142,979.

Estimated Frequency of Response: On occasion.

Estimated Total Annual Burden: 363,012 hours.

An agency may not conduct or sponsor, and a respondent is not required to respond to, an information collection unless the information collection displays a currently valid OMB control number.

Comments submitted in response to this notice will be summarized and included in the request for OMB approval. All comments 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 OCC, including whether the information shall have practical utility;

(b) The accuracy of the OCC'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 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.

Dated: June 16, 2014.

Stuart E. Feldstein,

Director, Legislative & Regulatory Activities Division.

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DEPARTMENT OF THE TREASURY

Office of the Comptroller of the Currency

Agency Information Collection Activities: Information Collection Renewal; Comment Request; Fair Housing Home Loan Data System Regulation

AGENCY: Office of the Comptroller of the Currency (OCC), Treasury.

ACTION: Notice and request for comment.

SUMMARY: The OCC, 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 a continuing information collection, as required by the Paperwork Reduction Act of 1995 (PRA).

Under the PRA, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed extension of an existing collection of information and to allow 60 days for public comment in response to the notice.

In accordance with the requirements of the PRA, the OCC may not conduct or sponsor, and the respondent is not required to respond to, an information collection unless it displays a currently valid Office of Management and Budget (OMB) control number.

The OCC is soliciting comment concerning renewal of its information collection titled, "Fair Housing Home Loan Data System Regulation."

DATES: You should submit your comments by August 19, 2014.

Because paper mail in the Washington, DC area and at the OCC is subject to delay, commenters are encouraged to submit comments by email if possible. Comments may be sent to: Legislative and Regulatory Activities Division, Office of the Comptroller of the Currency, Attention: 1557-0159, 400 7th Street SW., Suite 3E-218, Mail Stop 9W-11, Washington, DC 20219. In addition, comments may be sent by fax to (571) 465-4326 or by electronic mail to regs.comments@occ.treas.gov. You may personally inspect and photocopy comments at the OCC, 400 7th Street SW., Washington, DC 20219. For security reasons, the OCC requires that visitors make an appointment to inspect comments. You may do so by calling (202) 649-6700. Upon arrival, visitors will be required to present valid government-issued photo identification and to submit to security screening in order to inspect and photocopy comments.

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FOR FURTHER INFORMATION CONTACT:

Johnny Vilela or Mary H. Gottlieb, OCC Clearance Officers, (202) 649-5490, for persons who are deaf or hard of hearing, TTY, (202) 649-5597, Legislative and

¹ 12 U.S.C. 4804.

² 42 U.S.C. 4104(a).

³ 12 U.S.C. 4104a and 4104b.

⁴ 12 U.S.C. 4012a and 4106(b).