

institution, or other entities. The Agencies, the Board, and the NCUA use the information to take further action on the complaint to the extent the complaint relates to an issue within their jurisdiction. The Board and the NCUA are renewing their forms separately.

The OCC and FDIC estimate that the burden of this collection of information is as follows:

#### OCC

*OMB Control Number:* 1557–0314.

*Estimated Number of Respondents:* 1,500.

*Estimated Burden per Response:* 0.5 hours.

*Estimated Total Annual Burden:* 750 hours.

#### FDIC

*OMB Control Number:* 3064–0190.

*Estimated Number of Respondents:* 200.

*Estimated Burden per Response:* 0.5 hours.

*Estimated Total Annual Burden:* 100 hours.

The Agencies issued a notice regarding the collection for 60 days of comment on December 4, 2015, 80 FR 75896. No comments were received. Comments continue to be invited on:

(a) Whether the collection of information is necessary for the proper performance of the functions of the Agencies, including whether the information has practical utility;

(b) The accuracy of the Agencies' estimates 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: February 17, 2016.

**Mary Hoyle Gottlieb,**

*Regulatory Specialist, Legislative and Regulatory Activities Division, Office of the Comptroller of the Currency.*

Dated at Washington, DC, this 19th day of February 2016.

Federal Deposit Insurance Corporation.

**Robert E. Feldman,**

*Executive Secretary.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Regulation Project

**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 Application of Separate Limitations to Dividends From Noncontrolled Section 902 Corporations.

**DATES:** Written comments should be received on or before April 25, 2016 to be assured of consideration.

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

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be directed to Martha R. Brinson, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Application of Separate Limitations to Dividends From Noncontrolled Section 902

Corporations.

*OMB Number:* 1545–2014.

*Form Number:* TD 9452.

*Abstract:* The final regulations require a collection of information in order for a taxpayer to make certain tax elections. The American Jobs Creation Act of 2004 amended the foreign tax credit treatment of dividends from noncontrolled section 902 corporations effective for post-2002 tax years, and the Gulf Opportunity Zone Act of 2005 permitted taxpayers to elect to defer the effective date of these amendments until post-2004 tax years (GOZA election). Treas. Reg. § 1.904–7(f)(9)(ii)(C) requires a taxpayer making the GOZA election to attach a statement to such effect to its next tax return for which the due date (with extensions) is more than 90 days after April 25, 2006. Treas. Reg. § 1.964–1(c)(3) requires certain shareholders making tax elections (section 964

elections) on behalf of a controlled foreign corporation or noncontrolled section 902 corporation to sign a jointly executed consent (that is retained by one designated shareholder) and to attach a statement to their tax returns for the election year.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB.

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

*Affected Public:* Individuals and Households, Businesses and other for-profit organizations.

*Estimated Number of Respondents:* 50.

*Estimated Time per Respondent:* 30 minutes.

*Estimated Total Annual Burden Hours:* 25.

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: February 18, 2016.

**Tuawana Pinkston,**

*IRS Reports Clearance Officer.*

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