

Information collection	Respondents	Responses	Hours per response	Total hours
Oil Spill Response Plans—Submit Reports	73	14.6	0.5	7.3
Oil Spill Response Plan—Class I	7	7	162	1,134
Oil Spill Response Plan—Class II	11	11	54	594
Oil Spill Response Plan—Class III	55	55	36	1,980
Notification Plans—Maintenance	73	2,190	1	2,190
Notification Plans—DOT Request	73	15.33	1	15.33

Affected Public: Shippers and carriers of petroleum liquids transported by rail.
Annual Reporting and Recordkeeping Burden:

Number of Respondents: 2,574.
Total Annual Responses: 4,773.
Total Annual Burden Hours: 34,757.
Frequency of Collection: On occasion.

Issued in Washington, DC, on March 4, 2025 under authority delegated in 49 CFR 1.97.

T Glenn Foster,

Chief, Regulatory Review and Reinvention Branch, Office of Hazardous Materials Safety, Pipeline and Hazardous Materials Safety Administration.

[FR Doc. 2025–03737 Filed 3–7–25; 8:45 am]

BILLING CODE 4910–60–P

DEPARTMENT OF THE TREASURY

Office of the Comptroller of the Currency

Agency Information Collection Activities: Information Collection Renewal; Comment Request; Leveraged Lending

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 comment on a continuing information collection, as required by the Paperwork Reduction Act of 1995 (PRA). 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 the renewal of its information collection titled, “Leveraged Lending.”

DATES: Comments must be received by May 9, 2025.

ADDRESSES: Commenters are encouraged to submit comments by email, if possible. You may submit comments by any of the following methods:

- *Email:* prainfo@occ.treas.gov.
- *Mail:* Chief Counsel’s Office, Attention: Comment Processing, Office

of the Comptroller of the Currency, Attention: 1557–0315, 400 7th Street SW, Suite 3E–218, Washington, DC 20219.

- *Hand Delivery/Courier:* 400 7th Street SW, Suite 3E–218, Washington, DC 20219.

- *Fax:* (571) 293–4835.

Instructions: You must include “OCC” as the agency name and “1557–0315” in your comment. In general, the OCC will publish comments on www.reginfo.gov without change, including any business or personal information provided, such as name and address information, email addresses, or phone numbers. Comments received, including attachments and other supporting materials, are part of the public record and subject to public disclosure. Do not include any information in your comment or supporting materials that you consider confidential or inappropriate for public disclosure.

Following the close of this notice’s 60-day comment period, the OCC will publish a second notice with a 30-day comment period. You may review comments and other related materials that pertain to this information collection beginning on the date of publication of the second notice for this collection by the method set forth in the next bullet.

- *Viewing Comments Electronically:* Go to www.reginfo.gov. Hover over the “Information Collection Review” tab and click on “Information Collection Review” from the drop-down menu. From the “Currently under Review” drop-down menu, select “Department of Treasury” and then click “submit.” This information collection can be located by searching OMB control number “1557–0315” or “Leveraged Lending.” Upon finding the appropriate information collection, click on the related “ICR Reference Number.” On the next screen, select “View Supporting Statement and Other Documents” and then click on the link to any comment listed at the bottom of the screen.

- For assistance in navigating www.reginfo.gov, please contact the Regulatory Information Service Center at (202) 482–7340.

FOR FURTHER INFORMATION CONTACT:

Shaquita Merritt, Clearance Officer, (202) 649–5490, Chief Counsel’s Office, Office of the Comptroller of the Currency, 400 7th Street SW, Washington, DC 20219. If you are deaf, hard of hearing, or have a speech disability, please dial 7–1–1 to access telecommunications relay services.

SUPPLEMENTARY INFORMATION: Under the PRA (44 U.S.C. 3501 *et seq.*), Federal agencies must obtain approval from the OMB for each collection of information that they conduct or sponsor.

“Collection of information” is defined in 44 U.S.C. 3502(3) and 5 CFR 1320.3(c) to include agency requests or requirements that members of the public submit reports, keep records, or provide information to a third party. Section 3506(c)(2)(A) of title 44 generally requires Federal agencies to provide a 60-day notice in the **Federal Register** concerning each proposed collection of information, including each proposed extension of an existing collection of information, before submitting the collection to OMB for approval. To comply with this requirement, the OCC is publishing notice of the renewal/revision of this collection.

Title: Leveraged Lending.
OMB Control No.: 1557–0315.

Type of Review: Regular.

Affected Public: Businesses or other for-profit.

Description: On March 22, 2013, the agencies¹ issued guidance to the financial institutions they supervise² on how to evaluate and monitor credit risks in leveraged loans, understand the effect of changes in borrowers’ enterprise values on credit portfolio quality, and assess the sensitivity of future credit losses to these changes in enterprise values.³ In regard to the underwriting of such credits, the guidance provides information for financial institutions to consider in assessing whether borrowers have the ability to repay credits when due and whether borrowers have

¹ OCC, Board of Governors of the Federal Reserve System, and Federal Deposit Insurance Corporation.

² For the OCC, the term “financial institution” or “institution” includes national banks, Federal savings associations, and Federal branches and agencies supervised by the OCC.

³ 78 FR 17766 (March 22, 2013).

sustainable capital structures, including bank borrowings and other debt, to support their continued operations through economic cycles. The guidance also provides information to financial institutions on the risks and potential impact of stressful events and circumstances on a borrower's financial condition.

The final guidance recommends that financial institutions consider developing: (i) underwriting policies for leveraged lending, including stress-testing procedures for leveraged credits; (ii) risk management policies, including stress-testing procedures for pipeline exposures; and (iii) policies and procedures for incorporating the results of leveraged credit and pipeline stress tests into the firm's overall stress-testing framework. While not requirements, these recommended policies qualify as "collections of information" as defined in the PRA.

Respondents are financial institutions with leveraged lending activities as defined in the guidance that may develop policies recommended in the guidance.

Estimated Frequency of Response: On occasion.

Estimated Number of Respondents: 30.

Estimated Total Annual Burden: 50,812.8 hours.

Comments submitted in response to this notice will be summarized and 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 OCC, including whether the information has 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.

Patrick T. Tierney,

Assistant Director, Office of the Comptroller of the Currency.

[FR Doc. 2025-03751 Filed 3-7-25; 8:45 am]

BILLING CODE 4810-33-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Collection Activities; Comment Request for Gaming Industry Tip Rate Compliance Agreement (GITCA)

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, 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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Gaming Industry Tip Rate Compliance Agreement (GITCA).

DATES: Written comments should be received on or before May 9, 2025 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 to pra.comments@irs.gov. Please include, "OMB Number: 1545-1530—Gaming Industry Tip Rate Compliance Agreement" in the Subject line.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form should be directed to LaNita Van Dyke at (202) 317-6009, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at LaNita.VanDyke@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Gaming Industry Tip Rate Compliance Agreement.

OMB Number: 1545-1530.

Revenue Procedure Number: 2007-32.

Abstract: The Gaming Industry Tip Compliance Agreement (GITCA) Program is designed to promote compliance by gaming industry employers and employees with the provisions of the Internal Revenue Code relating to tip income and to reduce disputes under section 3121(q). Under the GITCA Program, a gaming industry employer and the Internal Revenue Service (IRS) work together to reach a GITCA that establishes minimum tip rates for participating tipped employees in specified occupational categories, prescribes a threshold level of participation by the employer's employees, and reduces compliance burdens for the employer and enforcement burdens for the IRS. The

collections of information include the agreements, annual reports, recordkeeping requirements, and model gaming tip agreements, which are detailed within Revenue Procedure 2007-32, Exhibit 1—Gaming Industry Tip Compliance Agreement.

Current Actions: There is no change to the existing revenue procedures or burden at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit institutions.

Estimated Number of Respondents: 710.

Estimated Time per Respondent: 14 hours, 44 minutes.

Estimated Total Annual Burden Hours: 10,467 hours.

The following paragraph applies to all 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 if 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: March 4, 2025.

Molly J. Stasko,

Senior Tax Analyst.

[FR Doc. 2025-03730 Filed 3-7-25; 8:45 am]

BILLING CODE 4830-01-P