

dollars of such transfer(s) of funds processed within the preceding 90 calendar days;

- The name of any foreign bank that certifies that it does not maintain a correspondent account for an Iranian-linked Financial Institution; that certifies that to its knowledge it has not processed one or more transfers of funds within the preceding 90 calendar days for or on behalf of, directly or indirectly, an Iranian-linked Financial Institution, other than through a correspondent account; and/or that certifies that to its knowledge it has not processed one or more transfers of funds within the preceding 90 calendar days directly or indirectly for or on behalf of an IRGC-linked Person;

- The name of any foreign bank for which the U.S. bank is unable to determine if the foreign bank: (i) Maintains a correspondent account for an Iranian-linked Financial Institution; (ii) has processed one or more transfers of funds within the preceding 90 calendar days directly or indirectly for or on behalf of an Iranian-linked Financial Institution, other than through a correspondent account; and/or (iii) has processed one or more transfers of funds within the preceding 90 calendar days directly or indirectly for or on behalf of an IRGC-linked Person. In addition, the U.S. bank must provide an explanation of the reason(s) the U.S. bank cannot determine if the foreign bank has provided financial services to an Iranian-linked Financial Institution or an IRGC-linked Person, for example, if the foreign bank fails to respond to a request from the U.S. bank;

- The name of any foreign bank that notifies the U.S. bank that it has established a new correspondent account for an Iranian-linked Financial Institution at any time within 365 calendar days from the date of the foreign bank's initial response, and the following related information: The name of the Iranian-linked Financial Institution; the full name(s) on the correspondent account and the correspondent account number(s); applicable information regarding whether the correspondent account has been blocked or restricted; and other applicable identifying information for the correspondent account;

- If applicable, confirmation that the U.S. bank does not maintain a correspondent account for the foreign bank(s), but only in instances in which FinCEN specifically requests that the U.S. bank report such information; and

- If applicable, the name of any foreign bank that provides a certification to the U.S. bank more than 45 calendar days after the date of FinCEN's request,

along with all applicable related information associated with that certification.

31 CFR 1060.300(c)(2) requires that a U.S. bank report to FinCEN within 45 calendar days of receipt of a CISADA Request. U.S. banks must also report to FinCEN within 10 calendar days of receipt of any subsequent notifications received from a foreign bank regarding the establishment of a new correspondent account for an Iranian-linked Financial Institution. For reports based on certifications received from a foreign bank after the 45 calendar day deadline, U.S. banks are required to report to FinCEN within 10 calendar days of receipt of the certification.

*(d) Retention of Records*

31 CFR 1060.300(d) requires that U.S. banks maintain a copy of any report filed and the original or any business record equivalent of any supporting documentation for a report, including a foreign bank certification or other responses to a FinCEN inquiry pursuant to 31 CFR 1060.300, for a period five years.

*(e) No Other Action Required*

31 CFR 1060.300(e) states that nothing under 31 CFR 1060.300 shall be construed to require a U.S. bank to take any action, or to decline to take any action, other than the requirements identified in 31 CFR 1060.300, with respect to an account established for, or a transaction engaged in with, a foreign bank. However, nothing in 31 CFR 1060.300 relieves a U.S. bank of any other applicable regulatory obligations.

*Form Number:* Optional form—certification regarding correspondent accounts for foreign banks.

*Affected Public:* Businesses and other for-profits.

*Estimated Number of Respondents:* 5,164.

*Frequency of Response:* As required.

*Estimated Number of Responses:* 1,040.

*Estimated Total Annual Burden Hours:* 1,820 hours.

*Authority:* 44 U.S.C. 3501 *et seq.*

**Molly Stasko,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2022–09098 Filed 4–27–22; 8:45 am]

**BILLING CODE 4810–02–P**

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Fiscal Service Information Collection Requests

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** 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, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments must be received on or before May 31, 2022.

**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting “Currently under 30-day Review—Open for Public Comments” or by using the search function.

**FOR FURTHER INFORMATION CONTACT:**

Copies of the submissions may be obtained from Molly Stasko by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622–8922, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:**

**Fiscal Service (FS)**

1. *Title:* Trace Request for Electronic Funds Transfer (EFT) Payment.

*OMB Control Number:* 1530–0002.

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

*Description:* These forms are used to notify the financial organization that a customer (beneficiary) has claimed non-receipt of credit for a payment. The forms are designed to help the financial organization locate any problems and to keep the customer (beneficiary) informed of any action taken.

*Form:* FS Form 150.1 and FS Form 150.2.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 203,719.

*Estimated Total Number of Annual Responses:* 203,719.

*Estimated Time per Response:* 8 minutes.

*Estimated Total Annual Burden Hours:* 27,162 hours.

2. *Title:* Creditor's Request For Payment of Treasury Securities

Belonging To A Decedent's Estate Being Settled Without Administration.

*OMB Control Number:* 1530–0027.

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

*Description:* The information is requested to obtain a creditor's consent to dispose of savings bonds/notes in settlement of a deceased owner's estate without administration.

*Form:* FS Form 1050.

*Affected Public:* Individuals or Households.

*Estimated Number of Respondents:* 2,200.

*Estimated Total Number of Annual Responses:* 2,200.

*Estimated Time per Response:* 6 minutes.

*Estimated Total Annual Burden Hours:* 220 hours.

*Authority:* 44 U.S.C. 3501 *et seq.*

**Molly Stasko,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2022–09100 Filed 4–27–22; 8:45 am]

**BILLING CODE 4810–AS–P**

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service Information Collection Requests

**AGENCY:** Departmental Offices, Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** 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, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments must be received on or before May 31, 2022.

**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting “Currently under 30-day Review—Open for Public Comments” or by using the search function.

#### FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained from Molly Stasko by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622–8922, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### SUPPLEMENTARY INFORMATION:

##### Internal Revenue Service (IRS)

1. *Title:* Application for Determination for Terminating Plan, and Distributable Benefits from Employee Pension Benefit Plans.

*OMB Control Number:* 1545–0202.

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

*Description:* Employers who have qualified deferred compensation plans can take an income tax deduction for contributions to their plans. Form 5310 is used to request an IRS determination letter about the plan's qualification status (qualified or non-qualified) under Internal Revenue Code sections 401(a) or 403(a) of a pension. Form 6088 is used by the IRS to analyst an application for a determination letter on the qualification of the plan upon termination.

*Form Number:* IRS Forms 5310 and 6088.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 1,244.

*Frequency of Response:* On occasion.  
*Estimated Total Number of Annual Responses:* 1,244.

*Estimated Time per Response:* 66 hours 6 minutes.

*Estimated Total Annual Burden Hours:* 82,231.

2. *Title:* Request for Discharge from Personal Liability Under Internal Revenue Code Section 2204 or 6905.

*OMB Control Number:* 1545–0432.

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

*Description:* Form 5495 provides guidance under sections 2204 and 6905 for executors of estates and fiduciaries of decedent's trusts. The form, filed after regular filing of an Estate, Gift, or Income tax return for a decedent, is used by the executor or fiduciary to request discharge from personal liability for any deficiency for the tax and periods shown on the form.

*Form Number:* IRS Form 5495.

*Affected Public:* Individuals or Households.

*Estimated Number of Respondents:* 25,000.

*Frequency of Response:* On occasion.  
*Estimated Total Number of Annual Responses:* 25,000.

*Estimated Time per Response:* 12 hours 16 minutes.

*Estimated Total Annual Burden Hours:* 306,500 hours.

3. *Title:* Low-Income Housing Credit Disposition Bond.

*OMB Control Number:* 1545–1029.

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

*Description:* Form 8693 is needed per IRC section 42(j)(6) to post bond or establish a Treasury Direct Account and waive the recapture requirements under section 42(j) for certain disposition of a building on which the low-income housing credit was claimed. Internal Revenue regulations section 301.7101–1 requires that the posting of a bond must be done on the appropriate form as determined by the Internal Revenue Service.

*Form Number:* IRS Form 8693.

*Affected Public:* Businesses or other for-profit; and Individuals or Households.

*Estimated Number of Respondents:* 667.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 667.

*Estimated Time per Response:* 2 hours 36 minutes.

*Estimated Total Annual Burden Hours:* 1,728.

4. *Title:* Clear Reflection of Income in the Case of Hedging Transactions.

*OMB Control Number:* 1545–1412.

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

*Description:* This regulation provides guidance to taxpayers regarding when gain or loss from common business hedging transactions is recognized for tax purposes and requires that the books and records maintained by a taxpayer disclose the method or methods used to account for different types of hedging transactions.

*Regulation Project Number:* TD 8554.

*Affected Public:* Business or other-for-profit organizations.

*Estimated Number of Respondents:* 100,000.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 100,000.

*Estimated Time per Response:* 12 minutes.

*Estimated Total Annual Burden Hours:* 20,000.

5. *Title:* Reporting Requirements for Widely Held Fixed Investment Trusts.

*OMB Control Number:* 1545–1540.

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

*Description:* Under regulation section 1.671–5, the trustee or the middleman who holds an interest in a widely held fixed investment trust for an investor will be required to provide a Form 1099 to the IRS and a tax information statement to the investor. The trust is also required to provide more detailed tax information to middlemen and certain other persons, upon request.

*Regulation Project Number:* TD 9308.

*Affected Public:* Business or other for-profit organizations.