

Memorandum item 1 would continue to collect the institution's total current credit exposure amount for all interest rate, foreign exchange rate, gold, credit, commodity, equity, and other derivative contracts covered by the revised regulatory capital rules after considering applicable legally enforceable bilateral netting agreements.

Memorandum items 2 and 3, respectively, would collect, by remaining maturity and type of contract, the notional principal amounts of the institution's over-the-counter and centrally cleared derivative contracts subject to the revised regulatory capital rules. Data on interest rate, foreign exchange rate and gold, credit (investment grade reference assets), credit (non-investment grade reference assets), equity, precious metals (except gold), and other derivative contracts would be reported separately. At present, institutions report these notional principal amounts and remaining maturities, but without distinguishing between over-the-counter and centrally cleared derivatives. In addition, foreign exchange rate contracts and gold contracts would be combined in Memorandum items 2 and 3, whereas each of these two types of contracts currently is reported separately in Memorandum item 2.

III. Discussion of Proposed Changes to Call Report Schedule RC-L

This section describes the proposed changes to Call Report Schedule RC-L to implement the reporting of securities lent and borrowed consistent with the revised regulatory capital rules. Effective for the March 31, 2015, report date, the existing line item for securities lent (current item 6 of Schedule RC-L) would be renumbered and the existing reporting requirements for securities borrowed (current items 9 and 9.a) would be revised as described below. Call Report filers should refer to the revised regulatory capital rules and the proposed reporting instructions for revised Schedule RC-L for further information.

In current Schedule RC-L, securities lent and borrowed are reported separately, not in sequential order. Furthermore, all institutions must report securities lent, but securities borrowed are reported and disclosed only if the amount exceeds specified thresholds. Securities borrowed are included in item 9, "All other off-balance sheet liabilities," if the amount of securities borrowed is more than 10 percent of Schedule RC, item 27.a, "Total bank equity capital." If the amount of securities borrowed is greater than 25 percent of total bank equity capital, then

that amount is reported separately in item 9.a, "Securities borrowed."

Proposed line item 6.a would be used for reporting securities lent and item 6.b would be used for reporting securities borrowed. The total amount of securities borrowed would be reported in line item 6.b regardless of amount, *not* just when the amount is more than the 10 percent bank equity capital threshold, as is currently the case.

IV. Scope and Frequency of Reporting

The proposed regulatory reporting changes to the risk-weighted assets portion of Call Report Schedule RC-R and to the reporting of securities lent and borrowed in Schedule RC-L would apply to all Call Report filers for report dates beginning in 2015. Each reporting entity would continue to submit the applicable quarterly reports on the same due dates as are currently in effect for the reporting entity. In addition, the agencies expect all reporting entities to meet the existing reporting standards for accuracy and other requirements as currently mandated by their primary federal supervisor.

See section I.B of this notice for a detailed discussion of the timing for the implementation of the proposed reporting changes.

V. Request for Comment

Public comment is requested on all aspects of this joint notice. In particular, do institutions expect that making any specific line items on the proposed revised risk-weighted assets portion of Call Report Schedule RC-R public would cause them competitive or other harm? If so, identify the specific line items and describe in detail the nature of the harm.

Specifically, comments are invited on:

(a) Whether the collections of information that are the subject of this notice are necessary for the proper performance of the agencies' functions, including whether the information has practical utility;

(b) The accuracy of the agencies' estimates of the burden of the information collections as they are proposed to be revised, including the validity of the methodology and assumptions used;

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

(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; and

(e) Estimates of capital or start-up costs and costs of operation,

and purchase of services to provide information.

Comments submitted in response to this joint notice will be shared among the agencies and will be summarized or included in the agencies' requests for OMB approval. All comments will become a matter of public record.

Dated: June 16, 2014.

Stuart Feldstein,

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

Board of Governors of the Federal Reserve System, June 16, 2014.

Robert deV. Frierson,

Secretary of the Board.

Dated at Washington, DC, this 16 day of June, 2014.

Federal Deposit Insurance Corporation.

Valerie J. Best,

Assistant Executive Secretary.

[FR Doc. 2014-14549 Filed 6-20-14; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8849

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 8849, Claim for Refund of Excise Taxes.

DATES: Written comments should be received on or before August 22, 2014 to be assured of consideration.

ADDRESSES: Direct all written comments to R. Joseph Durbala, 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 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.

SUPPLEMENTARY INFORMATION:

Title: Claim for Refund of Excise Taxes.

OMB Number: 1545-1420.

Form Number: 8849.

Abstract: IRC Sections 6402, 6404, 6511 and sections 301.6402-2, 301.6404-1, and 301.6404-3 of the regulations allow for refunds of taxes (except income taxes) or refund, abatement, or credit or interest, penalties, and additions to tax in the event of errors or certain actions by the IRS. Form 8849 is used by taxpayers to claim refunds of excise taxes.

Current Actions: Changes were made to Schedule 3 (Form 8849) as a result of the expiration of credits for biodiesel and renewable diesel, and alternative fuel and alternative fuel mixtures after 12/31/2013. These credits had previously expired at the end of 2011 and were extended retroactively in 2013. As a result of the expiration, Schedule 3 (Form 8849) is only used to claim the Alternative Fuel Credit, for Liquefied Hydrogen. Changes to Schedule 3 (Form 8849), will decrease the overall burden by 26,660 hours.

Type of Review: Revisions of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals or households, and not-for-profit institutions, farms, and Federal, state, local or tribal governments.

Estimated Number of Responses: 111,147.

Estimated Time per Response: 8 hours, 31 minutes.

Estimated Total Annual Burden Hours: 946,827.

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: June 17, 2014.

R. Joseph Durbala,

IRS Reports Clearance Officer.

[FR Doc. 2014-14609 Filed 6-20-14; 8:45 am]

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DEPARTMENT OF THE TREASURY

United States Mint

Pricing for the 50th Anniversary Kennedy Half-Dollar Silver Coin Collection and 50th Anniversary Kennedy Half-Dollar Uncirculated Coin Set

AGENCY: United States Mint, Department of the Treasury.

ACTION: Notice.

SUMMARY: The United States Mint is announcing a price of \$99.95 for the 50th Anniversary Kennedy Half-Dollar Silver Coin Collection and a price of \$9.95 for the 50th Anniversary Kennedy Half-Dollar Uncirculated Coin Set.

FOR FURTHER INFORMATION CONTACT:

Marc Landry, Acting Associate Director for Sales and Marketing; United States Mint; 801 9th Street NW., Washington, DC 20220; or call 202-354-7500.

Authority: 31 U.S.C. 5111, 5112 & 9701.

Dated: June 17, 2014.

Richard A. Peterson,

Deputy Director, United States Mint.

[FR Doc. 2014-14587 Filed 6-20-14; 8:45 am]

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