

Dated: February 19, 2016.

**Mary Hoyle Gottlieb,**

*Regulatory Specialist, Legislative and Regulatory Activities Division.*

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## DEPARTMENT OF THE TREASURY

### Office of the Comptroller of the Currency

#### FEDERAL DEPOSIT INSURANCE CORPORATION

##### Agency Information Collection Activities: Information Collection Renewal; Submission for OMB Review; Interagency Appraisal Complaint Form

**AGENCY:** Office of the Comptroller of the Currency, Treasury (OCC) and Federal Deposit Insurance Corporation (FDIC).

**ACTION:** Joint notice and request for comment.

**SUMMARY:** The OCC and the FDIC (the Agencies), as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to take this opportunity to comment on an information collection renewal, as required by the Paperwork Reduction Act of 1995 (PRA).

An agency may not conduct or sponsor, and a 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 Agencies are soliciting comment concerning the renewal of each Agency's information collection titled "Interagency Appraisal Complaint Form." The Agencies also are giving notice that they have each sent their collection to OMB for review.

**DATES:** Comments must be received by March 28, 2016.

**ADDRESSES:**

*OCC:* 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: 1557-0314, 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 [prainfo@occ.treas.gov](mailto:prainfo@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 or, for persons who are deaf or hard of hearing, TTY, (202) 649-5597. Upon arrival, visitors will be required to present valid government-issued photo identification and 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 include any information in your comment or supporting materials that you consider confidential or inappropriate for public disclosure.

*FDIC:* You may submit comments by any of the following methods:

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments.

- *Agency Web site:* <http://www.FDIC.gov/regulations/laws/federal/>.

- *Mail:* Gary Kuiper (202.898.3877), Counsel, MB-3016, or Manuel Cabeza (202.898.3767), Counsel, MB-3105, Legal Division, Federal Deposit Insurance Corporation, 550 17th Street NW., Washington, DC 20429.

- *Hand Delivered/Courier:* The guard station at the rear of the 550 17th Street Building (located on F Street), on business days between 7:00 a.m. and 5:00 p.m.

- *Email:* [comments@FDIC.gov](mailto:comments@FDIC.gov).

*Instructions:* Comments submitted must include "Interagency Appraisal Complaint Form." Comments received will be posted without change to <http://www.FDIC.gov/regulations/laws/federal/>, including any personal information provided.

Additionally, please send a copy of your comments by mail to: OCC Desk Officer, 1557-0314 or 3064-0190, U.S. Office of Management and Budget, 725 17th Street NW., #10235, Washington, DC 20503, or by email to: [oir\\_submission@omb.eop.gov](mailto:oir_submission@omb.eop.gov).

**FOR FURTHER INFORMATION CONTACT:**

*OCC:* Shaquita Merritt, OCC Clearance Officer, (202) 649-5490 or, 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, 400 7th Street SW., Washington, DC 20219.

*FDIC:* Gary Kuiper or Manuel Cabeza at the address or telephone number given above.

**SUPPLEMENTARY INFORMATION:** In compliance with the PRA, 44 U.S.C. 3501 *et seq.*, the Agencies are seeking comment on the renewal of the following collection of information:

#### Interagency Appraisal Complaint Form

Section 1473(p) of the Dodd-Frank Wall Street Reform and Consumer Protection Act<sup>1</sup> provides that the Appraisal Subcommittee (ASC) of the Federal Financial Institutions Examination Council (FFIEC) shall establish and operate a national hotline (ASC Hotline) to receive complaints of non-compliance with the appraisal independence standards of the Uniform Standards of Professional Appraisal Practice (USPAP) if the ASC determines, six months after enactment of that section (*i.e.*, January 21, 2011), that no such national hotline exists. The statute requires that the ASC Hotline shall include a toll-free telephone number and an email address. Section 1473(p) further directs the ASC to refer complaints received through the ASC Hotline to the appropriate government bodies for further action, which may include referrals to the Agencies, the Federal Reserve Board (Board), the National Credit Union Administration (NCUA), the Consumer Financial Protection Bureau (CFPB), and State agencies. On January 12, 2011, the ASC determined that a national appraisal hotline did not exist, and a notice of that determination was published in the **Federal Register** on January 28, 2011 (76 FR 5161). As a result, the ASC established a hotline to refer complaints to appropriate state and Federal regulators.

Representatives from the Agencies, the Board, the NCUA, and the CFPB met and established a process to facilitate the referral of complaints received through the ASC Hotline to the appropriate Federal financial institution regulatory agency or agencies. The Agencies, the Board, and the NCUA developed the Interagency Appraisal Complaint Form (IACF) to collect the information necessary to take further action on the complaint. The CFPB incorporated the process into one of their existing systems.

#### Description of the IACF

The IACF was developed for use by those who wish to file a formal, written complaint that an entity subject to the jurisdiction of one or more Agencies, the Board, or the NCUA has failed to comply with the appraisal independence standards or USPAP. The IACF is designed to collect information necessary for one or both of the Agencies, the Board, or the NCUA to take further action on a complaint from an appraiser, other individual, financial

<sup>1</sup>Dodd-Frank Wall Street Reform and Consumer Protection Act section 1473, Public Law 111-203, 124 Stat. 1376, July 21, 2010; 12 U.S.C. 3351(i).

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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