**SUMMARY:** The Federal Financial Institutions Examination Council has rescinded its Revised Policy Statement on ''Interagency Coordination of Formal Corrective Action by the Federal Bank Regulatory Agencies'' dated February 20, 1997. To assure onging coordination, the Board, the FDIC, and the OCC (collectively, ''the Federal Banking Agencies'' or ''FBAs'') are issuing this policy statement concerning Federal Banking Agency coordination of formal corrective action.

**DATES:** Applicable on June 12, 2018.

**FOR FURTHER INFORMATION CONTACT:**

*OCC:* Jessica Burrell, Counsel, Enforcement and Compliance, (202–649–6200); William Jacquet, Assistant Director, Enforcement and Compliance, (202–649–6200). For the hearing impaired, TTY (202) 649–5597.

*Board:* Jason Gonzalez, Special Counsel, Legal Division, Board of Governors of the Federal Reserve System, 20th Street and Constitution Avenue NW, Washington, DC 20551. For the hearing impaired or users of Telecommunication Device for Deaf (TDD) only, call (202) 263–4869.

*FDIC:* Sam Ozeck, Legal Division (202) 898–6736; George Parkerson, Division of Risk Management Supervision, (202) 898–3648.

**SUPPLEMENTARY INFORMATION:** The Federal Banking Agencies are issuing this policy statement concerning their coordination of formal corrective action.

The text of the policy statement is as follows:

## Policy Statement on Interagency Notification of Formal Enforcement Actions

The FBAs are issuing this policy statement to promote notification of, and coordination on, formal enforcement actions among the FBAs at the earliest practicable date. This statement replaces the existing policy statement [1] to incorporate and reflect current practices and is not intended as a substitute for informal communication that routinely occurs among the FBAs in advance of an enforcement action, including verbal notification of pending enforcement matters to officials and staff with supervisory and enforcement responsibility for the affected institution.

When an FBA determines it will take a formal enforcement action against any federally insured depository institution, depository institution holding company, non-bank affiliate, or institution-affiliated party, it should evaluate whether the enforcement action involves the interests of another FBA. Examples of such interests include unsafe or unsound practices or significant violations of law by an insured depository institution, non-bank affiliate, or depository institution holding company or misconduct by an institution-affiliated party that may have significant connections with an institution regulated by another FBA.

If it is determined that one or more other FBAs have an interest in the enforcement action, the FBA proposing the enforcement action should notify the other FBA(s). Notification should be provided at the earlier of the FBA's written notification to the federally insured depository institution, depository institution holding company, non-bank affiliate, or institution-affiliated party against which the FBA is considering an enforcement action or when the appropriate responsible agency official, or group of officials, determines that formal enforcement action is expected to be taken.

The scope of the information shared by the notification may depend on the gravity of the interests of the other FBA(s) and be determined on a case-by-case basis by the FBA providing the notification. The information shared, however, should be appropriate to allow the other FBA(s) to take necessary action in examining or investigating the financial institution or institution-affiliated party over which they have jurisdiction.

If two or more FBAs consider bringing a complementary action (*e.g.,* action involving a bank and its parent holding company), those FBAs should coordinate the preparation, processing, presentation, potential penalties, service, and follow-up of the enforcement action.

Dated: June 6, 2018.

**Joseph M. Otting,**

*Comptroller of the Currency.*

By order of the Board of Governors of the Federal Reserve System, June 4, 2018.

**Anne E. Misback,**

*Secretary of the Board.*

Dated at Washington, DC, this day of March 20, 2018.

Federal Deposit Insurance Corporation.

**Valerie J. Best,**

*Assistant Executive Secretary.*

[FR Doc. 2018–12556 Filed 6–11–18; 8:45 am]

**BILLING CODE 4810–33–P; 6210–01–P; 6714–01–P**

[1] *See* 62 FR 7782 (Feb. 20, 1997).

# DEPARTMENT OF THE TREASURY

## Internal Revenue Service

## Proposed Collection; Comment Request for Revenue Procedure 2003–33

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service (IRS), 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Section 9100 Relief for 338 Elections.

**DATES:** Written comments should be received on or before August 13, 2018 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION:** Requests for additional information or copies of the Rev. Proc. should be directed to Martha R. Brinson, at (202) 317–5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at *Martha.R.Brinson@irs.gov*.

**SUPPLEMENTARY INFORMATION:**

*Title:* Section 9100 Relief for 338 Elections.

*OMB Number:* 1545–1820.

*Rev. Proc. Number:* 2003–33.

*Abstract:* Revenue Procedure 2003–33 provides qualifying taxpayers with an extension of time pursuant to § 301.9100–3 of the Procedure and Administration Regulations to file an election described in § 338(a) or § 338(h)(10) of the Internal Revenue Code to treat the purchase of the stock of a corporation as an asset acquisition.

*Current Actions:* There are no changes being made to the Rev. Proc. at this time.

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

*Affected Public:* Business or other for-profit organizations, and individuals or households.

*Estimated Number of Responses:* 60.

*Estimated Time per Respondent:* 5 hours.

*Estimated Total Annual Burden Hours:* 300.

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 4, 2018.

**Laurie Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2018–12578 Filed 6–11–18; 8:45 am]

**BILLING CODE 4830–01–P**

## 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 Internal Revenue Service (IRS), 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Excise Tax Relating to Gain or Other Income Realized by Any Person on Receipt of Greenmail.

**DATES:** Written comments should be received on or before August 13, 2018 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION:** Requests for additional information or copies of the regulation should be directed to Martha R. Brinson, at (202) 317–5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at *Martha.R.Brinson@irs.gov.*

**SUPPLEMENTARY INFORMATION:**

*Title:* Excise Tax Relating to Gain or Other Income Realized by Any Person on Receipt of Greenmail.

*OMB Number:* 1545–1049.

*Regulation Project Number:* TD 8379 (final); TD 9407 (final).

*Form Number:* 8725.

*Abstract:* The regulations provide rules relating to the manner and method of reporting and paying the nondeductible 50 percent excise tax imposed by section 5881 of the Internal Revenue Code with respect to the receipt of greenmail. The reporting requirements will be used to verify that the excise tax imposed under section 5881 is properly reported and timely paid. Form 8725 is used by persons who receive ''greenmail'' to compute and pay the excise tax on greenmail imposed under Internal Revenue Code section 5881. IRS uses the information to verify that the correct amount of tax has been reported.

*Current Actions:* There is no change to this existing regulation.

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

*Affected Public:* Individuals and business or other for-profit organizations.

*Estimated Number of Responses:* 12.

*Estimated Time per Response:* 7 hours., 37 minutes.**

*Estimated Total Annual Burden Hours:* 92.

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. Comments will be 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 has 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 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 5, 2018.

**Laurie Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2018–12566 Filed 6–11–18; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

### Proposed Collection; Comment Request for Form 911

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service (IRS), 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order).

**DATES:** Written comments should be received on or before August 13, 2018 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6526, 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, at (202) 317–5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at *Martha.R.Brinson@irs.gov.*

**SUPPLEMENTARY INFORMATION:**

*Title:* Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order).