

Interested parties are invited to comment on the PTCSP by submitting written comments or data. During its review of the PTCSP, FRA will consider any comments or data submitted. See 49 CFR 236.1011(e). However, FRA may elect not to respond to any particular comment and, under 49 CFR 236.1009(d)(3), FRA maintains the authority to approve or disapprove the PTCSP at its sole discretion. FRA does not anticipate scheduling a public hearing regarding SDNX's PTCSP because the circumstances do not appear to warrant a hearing. If any interested party desires an opportunity for oral comment, the party should notify FRA in writing before the end of the comment period and specify the basis for their request.

#### Privacy Act Notice

Anyone can search the electronic form of any written communications and comments received into any of our dockets by the name of the individual submitting the comment (or signing the document, if submitted on behalf of an association, business, labor union, etc.). In accordance with 49 CFR 211.3, FRA solicits comments from the public to better inform its decisions. DOT posts these comments, without edit, including any personal information the commenter provides, to <https://www.regulations.gov>, as described in the system of records notice (DOT/ALL-14 FDMS), which can be reviewed at <https://www.transportation.gov/privacy>. See <https://www.regulations.gov/privacy-notice> for the privacy notice of [www.regulations.gov](https://www.regulations.gov). To facilitate comment tracking, we encourage commenters to provide their name, or the name of their organization; however, submission of names is completely optional. If you wish to provide comments containing proprietary or confidential information, please contact FRA for alternate submission instructions.

Issued in Washington, DC.

**Carolyn R. Hayward-Williams,**

*Director, Office of Railroad Systems and Technology.*

[FR Doc. 2021-23997 Filed 11-3-21; 8:45 am]

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## DEPARTMENT OF TRANSPORTATION

### Federal Railroad Administration

[Docket Number FRA-2009-0078]

#### Petition for Amendment of Waiver of Compliance

Under part 211 of title 49 Code of Federal Regulations (CFR), this document provides the public notice

that on October 26, 2021, the American Short Line and Regional Railroad Association (ASLRRA) petitioned the Federal Railroad Administration (FRA) to amend a waiver of compliance from certain provisions of the Federal hours of service (HOS) laws contained at 49 U.S.C. 21103(a)(4), which, in part, require a train employee to receive 48 hours off duty after initiating an on-duty period for 6 consecutive days. The relevant FRA Docket Number is FRA-2009-0078.

Specifically, ASLRRA seeks to amend its existing waiver to add five member railroads that did not participate in the original waiver, but now wish to participate. ASLRRA states the following railroads expressed a desire to participate in the waiver, and maintain at their headquarters supporting documentation of employee support, as required:

- Trans Global Solutions—Port of Beaumont;
- Trans Global Solutions—Chevron—Port Arthur, Texas;
- Trans Global Solutions—Cedar Port Industrial Park;
- Salt Lake Garfield & Western Railway; and
- Ohio River Scenic Railway.

A copy of the petition, as well as any written communications concerning the petition, is available for review online at [www.regulations.gov](https://www.regulations.gov).

Interested parties are invited to participate in these proceedings by submitting written views, data, or comments. FRA does not anticipate scheduling a public hearing in connection with these proceedings since the facts do not appear to warrant a hearing. If any interested party desires an opportunity for oral comment and a public hearing, they should notify FRA, in writing, before the end of the comment period and specify the basis for their request.

All communications concerning these proceedings should identify the appropriate docket number and may be submitted at <http://www.regulations.gov>. Follow the online instructions for submitting comments.

Communications received by December 20, 2021 will be considered by FRA before final action is taken. Comments received after that date will be considered if practicable. Anyone can search the electronic form of any written communications and comments received into any of our dockets by the name of the individual submitting the comment (or signing the document, if submitted on behalf of an association, business, labor union, etc.). Under 5 U.S.C. 553(c), the U.S. Department of Transportation (DOT) solicits comments

from the public to better inform its processes. DOT posts these comments, without edit, including any personal information the commenter provides, to [www.regulations.gov](https://www.regulations.gov), as described in the system of records notice (DOT/ALL-14 FDMS), which can be reviewed at <https://www.transportation.gov/privacy>. See also <https://www.regulations.gov/privacy-notice> for the privacy notice of [www.regulations.gov](https://www.regulations.gov).

Issued in Washington, DC.

**John Karl Alexy,**

*Associate Administrator for Railroad Safety Chief Safety Officer.*

[FR Doc. 2021-24009 Filed 11-3-21; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Office of the Comptroller of the Currency

#### FEDERAL RESERVE SYSTEM

#### FEDERAL DEPOSIT INSURANCE CORPORATION

#### Agency Information Collection Activities; Submission for OMB Review; Comment Request

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

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

**SUMMARY:** In accordance with the requirements of the Paperwork Reduction Act of 1995 (PRA), the OCC, the Board, and the FDIC (the agencies) 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. On July 22, 2021, the agencies, under the auspices of the Federal Financial Institutions Examination Council (FFIEC), requested public comment for 60 days on proposals to revise and extend for three years the Consolidated Reports of Condition and Income (Call Reports) (FFIEC 031, FFIEC 041, and FFIEC 051), which is currently an approved collection of information. The agencies requested comment on proposed changes to the instructions for reporting of deferred tax assets (DTAs) and to add a new item related to the standardized approach for counterparty credit risk (SA-CCR). The comment period for the notice has closed. The agencies are adding the new item related to SA-CCR as proposed.

The agencies are deferring the proposed changes to the instructions for reporting of DTAs until a future notice, which will also provide an opportunity for additional comment on the instructions. The agencies hereby give notice of their plan to submit to OMB a request to approve the revision and extension of these information collections and again invite comment on the renewal.

**DATES:** Comments must be submitted on or before December 6, 2021.

**ADDRESSES:** Interested parties are invited to submit written comments to any or all of the agencies. All comments, which should refer to the “Call Report Revisions,” will be shared among the agencies.

Written comments and recommendations for the proposed information collections 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). You may find these particular information collections by selecting “Currently under 30-day Review—Open for Public Comments” or by using the search function.

Comments should also be sent to:  
**OCC:** You may submit comments, which should refer to “Call Report Revisions,” by any of the following methods:

- *Email:* [prainfo@occ.treas.gov](mailto:prainfo@occ.treas.gov).
- *Mail:* Chief Counsel’s Office, Office of the Comptroller of the Currency, Attention: 1557–0081, 400 7th Street SW, Suite 3E–218, Washington, DC 20219.
- *Hand Delivery/Courier:* 400 7th Street SW, Suite 3E–218, Washington, DC 20219.

**Instructions:** You must include “OCC” as the agency name and “1557–0081” in your comment. In general, the OCC will publish comments on [www.reginfo.gov](http://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.

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 following method:

- *Viewing Comments Electronically:* Go to [www.reginfo.gov](http://www.reginfo.gov). Hover over the “Information Collection Review” tab.

Underneath the “Currently under Review” section heading, from the drop-down menu select “Department of Treasury” and then click “submit.” This information collection can be located by searching by OMB control number “1557–0081.” 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 navigating [www.reginfo.gov](http://www.reginfo.gov), please contact the Regulatory Information Service Center at (202) 482–7340.

**Board:** You may submit comments, which should refer to “Call Report Revisions,” by any of the following methods:

- *Agency Website:* <http://www.federalreserve.gov>. Follow the instructions for submitting comments at: <http://www.federalreserve.gov/generalinfo/foia/ProposedRegs.cfm>.

• *Email:* [regs.comments@federalreserve.gov](mailto:regs.comments@federalreserve.gov). Include “Call Report Revisions” in the subject line of the message.

- *Fax:* (202) 452–3819 or (202) 452–3102.
- *Mail:* Ann E. Misback, Secretary, Board of Governors of the Federal Reserve System, 20th Street and Constitution Avenue NW, Washington, DC 20551.

All public comments are available on the Board’s website at <https://www.federalreserve.gov/apps/foia/proposedregs.aspx> as submitted, unless modified for technical reasons. Accordingly, your comments will not be edited to remove any identifying or contact information.

**FDIC:** You may submit comments, which should refer to “Call Report Revisions,” by any of the following methods:

- *Agency Website:* <https://www.fdic.gov/regulations/laws/federal/>. Follow the instructions for submitting comments on the FDIC’s website.

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

- *Email:* [comments@FDIC.gov](mailto:comments@FDIC.gov). Include “Call Report Revisions” in the subject line of the message.
- *Mail:* Manuel E. Cabeza, Counsel, Attn: Comments, Room MB–3128, Federal Deposit Insurance Corporation, 550 17th Street NW, Washington, DC 20429.

• *Hand Delivery:* Comments may be hand delivered to 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.

- *Public Inspection:* All comments received will be posted without change to <https://www.fdic.gov/regulations/laws/federal/> including any personal information provided. Paper copies of public comments may be requested from the FDIC Public Information Center by telephone at (877) 275–3342 or (703) 562–2200.

**FOR FURTHER INFORMATION CONTACT:** For further information about the proposed revisions to the information collections discussed in this notice, please contact any of the agency staff whose names appear below. In addition, copies of the report forms and instructions for the Call Reports can be obtained at the FFIEC’s website ([https://www.ffiec.gov/ffiec\\_report\\_forms.htm](https://www.ffiec.gov/ffiec_report_forms.htm)).

**OCC:** Kevin Korzeniewski, Counsel, Chief Counsel’s Office, (202) 649–5490.

**Board:** Nuha Elmaghrabi, Federal Reserve Board Clearance Officer, (202) 452–3884, Office of the Chief Data Officer, Board of Governors of the Federal Reserve System, 20th and C Streets NW, Washington, DC 20551. Telecommunications Device for the Deaf (TDD) users may call (202) 263–4869.

**FDIC:** Manuel E. Cabeza, Counsel, (202) 898–3767, Legal Division, Federal Deposit Insurance Corporation, 550 17th Street NW, Washington, DC 20429.

#### SUPPLEMENTARY INFORMATION:

##### I. Report Summary

The agencies propose to extend for three years, with revision, the FFIEC 031, FFIEC 041, and FFIEC 051 Call Reports.

**Report Title:** Consolidated Reports of Condition and Income (Call Report).

**Form Number:** FFIEC 031 (Consolidated Reports of Condition and Income for a Bank with Domestic and Foreign Offices), FFIEC 041 (Consolidated Reports of Condition and Income for a Bank with Domestic Offices Only), and FFIEC 051 (Consolidated Reports of Condition and Income for a Bank with Domestic Offices Only and Total Assets Less Than \$5 Billion).

**Frequency of Response:** Quarterly.

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

**Type of Review:** Revision and extension of currently approved collections.

**OCC**

*OMB Control No.:* 1557–0081.

*Estimated Number of Respondents:* 1,090 national banks and federal savings associations.

*Estimated Average Burden per Response:* 42.10 burden hours per quarter to file.

*Estimated Total Annual Burden:* 183,556 burden hours to file.

#### Board

*OMB Control No.:* 7100–0036.

*Estimated Number of Respondents:* 728 state member banks.

*Estimated Average Burden per Response:* 45.62 burden hours per quarter to file.

*Estimated Total Annual Burden:* 132,845 burden hours to file.

#### FDIC

*OMB Control No.:* 3064–0052.

*Estimated Number of Respondents:* 3,209 insured state nonmember banks and state savings associations.

*Estimated Average Burden per Response:* 40.13 burden hours per quarter to file.

*Estimated Total Annual Burden:* 515,109 burden hours to file.

The estimated average burden hours collectively reflect the estimates for the FFIEC 031, the FFIEC 041, and the FFIEC 051 reports for each agency. When the estimates are calculated by type of report across the agencies, the estimated average burden hours per quarter are 86.49 (FFIEC 031), 55.53 (FFIEC 041), and 35.38 (FFIEC 051). The changes to the FFIEC 031, FFIEC 041 and FFIEC 051 Call Report forms and instructions proposed in this notice would not have an impact on the existing burden estimates. The estimated burden per response for the quarterly filings of the Call Report is an average that varies by agency because of differences in the composition of the institutions under each agency's supervision (e.g., size distribution of institutions, types of activities in which they are engaged, and existence of foreign offices).

*Type of Review:* Extension and revision of currently approved collections. In addition to the proposed revisions discussed below, Call Reports are periodically updated to clarify instructional guidance and correct grammatical and typographical errors on the forms and instructions, which are published on the FFIEC website.<sup>1</sup> These non-substantive updates may also be commented upon.

#### Legal Basis and Need for Collections

The Call Report information collections are mandatory: 12 U.S.C. 161 (national banks), 12 U.S.C. 324 (state member banks), 12 U.S.C. 1817 (insured

state nonmember commercial and savings banks), and 12 U.S.C. 1464 (federal and state savings associations). At present, except for selected data items and text, these information collections are not given confidential treatment.

Banks and savings associations submit Call Report data to the agencies each quarter for the agencies' use in monitoring the condition, performance, and risk profile of individual institutions and the industry as a whole. Call Report data serve a regulatory or public policy purpose by assisting the agencies in fulfilling their shared missions of ensuring the safety and soundness of financial institutions and the financial system and protecting consumer financial rights, as well as agency-specific missions affecting national and state-chartered institutions, such as conducting monetary policy, ensuring financial stability, and administering federal deposit insurance. Call Reports are the source of the most current statistical data available for identifying areas of focus for on-site and off-site examinations. Among other purposes, the agencies use Call Report data in evaluating institutions' corporate applications, including interstate merger and acquisition applications for which the agencies are required by law to determine whether the resulting institution would control more than 10 percent of the total amount of deposits of insured depository institutions in the United States. Call Report data also are used to calculate institutions' deposit insurance assessments and national banks' and federal savings associations' semiannual assessment fees.

## II. Current Actions

### A. New Item for SA–CCR

On January 24, 2020, the agencies issued a final rule<sup>2</sup> (SA–CCR final rule) that amends the regulatory capital rule to implement a new approach for calculating the exposure amount for derivative contracts for purposes of calculating total risk-weighted assets (RWA), which is called SA–CCR. The final rule also incorporates SA–CCR into the determination of the exposure amount of derivatives for total leverage exposure under the supplementary leverage ratio and the cleared transaction framework under the capital rule. Banking institutions that are not advanced approaches institutions may elect to use SA–CCR to calculate standardized total RWA by notifying

their appropriate federal supervisor.<sup>3</sup> Advanced approaches institutions are required to use SA–CCR to calculate standardized total RWA starting on January 1, 2022. Advanced approaches institutions may adopt SA–CCR prior to January 1, 2022, but must notify their appropriate federal supervisor of early adoption.<sup>4</sup>

On July 22, 2021, the agencies proposed to revise Schedule RC–R, Part I, Regulatory Capital Components and Ratios, on all versions of the Call Report by adding a new line item 31.b, “Standardized Approach for Counterparty Credit Risk opt-in election.”<sup>5</sup> The agencies proposed to add this new item to identify institutions that have chosen to early adopt or voluntarily elect SA–CCR. This information allows for enhanced comparability of the reported derivative data and for better supervision of the implementation of the framework at these institutions. Due to the inherent complexity of adopting SA–CCR, identification of non-advanced approaches institutions that choose to voluntarily adopt SA–CCR is particularly important for their supervision.

The comment period for the July 2021 notice ended on September 20, 2021. The agencies received one comment that was generally supportive of the proposed new Call Report line item related to the SA–CCR final rule. The agencies did not receive any other comments on the proposed change and intend to add the new item for SA–CCR as proposed. The agencies made available on the FFIEC website redline changes related to SA–CCR in the forms and instructions for Schedule RC–R, Part I, Regulatory Capital Components and Ratios, and the agencies will use these same redline changes for this notice as well.

### B. Instruction Revisions for DTAs

On May 10, 2021, the agencies published a proposed rule on Tax Allocation Agreements (Tax NPR) with request for comment.<sup>6</sup> Consistent with the proposed requirements and discussion in the Tax NPR, the agencies proposed to revise the Call Report instructions Glossary entry for “Income Taxes” to address treatment of temporary difference deferred and operating loss and tax credit

<sup>3</sup> 12 CFR 3.34(a)(1)(ii) (OCC); 12 CFR 217.34(a)(1)(ii) (Board); 12 CFR 324.34(a)(1)(ii) (FDIC).

<sup>4</sup> 12 CFR 3.300(g) (OCC); 12 CFR 217.300(h) (Board); 12 CFR 324.300(g) (FDIC).

<sup>5</sup> 86 FR 38810 (July 22, 2021) (July 2021 notice).

<sup>6</sup> 86 FR 24755 (May 10, 2021).

<sup>1</sup> [www.ffiec.gov/forms031.htm](http://www.ffiec.gov/forms031.htm); [www.ffiec.gov/forms041.htm](http://www.ffiec.gov/forms041.htm); [www.ffiec.gov/forms051.htm](http://www.ffiec.gov/forms051.htm).

<sup>2</sup> 85 FR 4362 (Jan. 24, 2020).

carryforward DTAs in the July 2021 notice.

The agencies are still considering comments received on the Tax NPR. Therefore, the agencies are deferring consideration of any instruction changes related to DTAs to a future Paperwork Reduction Act notice, which will also provide an opportunity for additional comment on the instructions. The agencies did receive two comments on the proposed instruction revisions for DTAs, which will be considered when developing that notice.

### III. Timing

As stated in the July 2021 notice, the proposed reporting change for the new item related to SA-CCR would take effect starting with the December 31, 2021, Call Report.

### IV. Request for Comment

Public comment is requested on all aspects of this joint notice. Comment is specifically invited on:

(a) Whether the proposed revisions to 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, maintenance, and purchase of services to provide information.

Comments submitted in response to this joint notice will be shared among the agencies.

**Patrick T. Tierney,**

*Assistant Director, Bank Advisory Office of the Comptroller of the Currency.*

Board of Governors of the Federal Reserve System.

**Michele Taylor Fennell,**

*Deputy Associate Secretary of the Board.*

Federal Deposit Insurance Corporation.

Dated at Washington, DC, on October 28, 2021.

**James P. Sheesley,**

*Assistant Executive Secretary.*

[FR Doc. 2021-24060 Filed 11-3-21; 8:45 am]

**BILLING CODE 4810-33-P; 6210-01-P, 6714-01-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, 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. The IRS is soliciting comments concerning Form 8928, Return of Certain Excise Taxes of the Internal Revenue Code and information collection requirements related to employer comparable contributions of HSAs and requirement for filing excise tax under section 4980B, 4980D, 4980E & 4980G.

**DATES:** Written comments should be received on or before January 3, 2022 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.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this regulation should be directed to Sara Covington, at Internal Revenue Service, Room 6525, 1111 Constitution Avenue NW, Washington, DC 20224, or at (737) 800-6149 or through the internet at [Sara.L.Covington@irs.gov](mailto:Sara.L.Covington@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Form 8928—Return of Certain Excise Taxes Under Chapter 43 of the Internal Revenue Code & TD 9457—Employer Comparable Contributions to HSAs and requirement of Return for filing excise taxes under sections 4980B, 4980D, 4980E and 4980G.

*OMB Number:* 1545-2146.

*Form Number:* 8928.

*Regulation Project Number:* REG-120476-07 (TD 9457).

*Abstract:* Form 8928 is used by employers, group health plans HMOs, and third-party administrators to report and pay excise taxes due for failures under sections 4980B, 4980D, 4980E, and 4980G. The information results from the requirement form TD 9457 to file a return for the payment of the excise taxes under sections 4980B, 4980D, 4980E, and 4980G of the code.

*Current Actions:* There are no changes being made to the form or this existing regulation at this time.

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

*Affected Public:* Business or other for-profit organizations, not-for-profit organizations, and individuals.

*Estimated Number of Respondents:* 68.

*Estimated Time per Respondent:* 23.48 hours.

*Estimated Total Annual Burden Hours:* 1,597.

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: November 1, 2021.

**Sara L. Covington,**

*IRS Tax Analyst.*

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