

concerning: (a) whether the collection of information is necessary for the proper performance of the function of the agency, including whether the information will have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information, including the validity of the methodology and assumptions used; (c) ways to enhance the quality, utility, and clarity of the information to be collected; and (d) ways to minimize the burden of the collection of the information on the respondents, including the use of automated collection techniques or other forms of information technology.

By the National Credit Union Administration Board.

Melane Conyers-Ausbrooks,
Secretary of the Board.

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PENSION BENEFIT GUARANTY CORPORATION

Submission of Information Collection for OMB Review; Comment Request; Annual Reporting (Form 5500 Series)

AGENCY: Pension Benefit Guaranty Corporation.

ACTION: Notice of request for extension of OMB approval of information collection.

SUMMARY: The Pension Benefit Guaranty Corporation (PBGC) is requesting that the Office of Management and Budget (OMB) extend approval under the Paperwork Reduction Act of a collection of information on Annual Reporting (OMB control number 1212-0057, expires March 31, 2026). This notice informs the public of PBGC's request and solicits public comment on the collection of information.

DATES: Comments must be submitted by March 30, 2026 to be assured of consideration.

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. Find this particular information collection by selecting "Currently under 30-day Review—Open for Public Comments" or by using the search function.

Comments received will be posted without change to PBGC's website, www.pbgc.gov, including any personal information provided. Do not submit comments that include any personally identifiable information (such as name,

address, or other contact information) or confidential business information that you do not want publicly disclosed. Comments may be submitted anonymously.

A copy of the request will be posted on PBGC's website at www.pbgc.gov/prac/laws-and-regulation/federal-register-notices-open-for-comment. It may also be obtained without charge by writing to the Disclosure Division (disclosure@pbgc.gov), Office of the General Counsel, Pension Benefit Guaranty Corporation, 445 12th Street SW, Washington, DC 20024-2101; or, calling 202-229-4040 during normal business hours. If you are deaf or hard of hearing, or have a speech disability, please dial 7-1-1 to access telecommunications relay services.

FOR FURTHER INFORMATION CONTACT: Jose Singer-Freeman (singer-freeman.jose@pbgc.gov), Attorney, Office of the General Counsel, Pension Benefit Guaranty Corporation, 445 12th Street SW, Washington, DC 20024-2101, 202-229-5432. If you are deaf or hard of hearing, or have a speech disability, please dial 7-1-1 to access telecommunications relay services.

SUPPLEMENTARY INFORMATION: The Pension Benefit Guaranty Corporation (PBGC) is requesting that the Office of Management and Budget (OMB) extend its approval under the Paperwork Reduction Act of a collection of information on Annual Reporting (OMB control number 1212-0057, expires March 31, 2026). This notice informs the public of PBGC's request and solicits public comment on the collection of information.

Annual reporting to the Internal Revenue Service (IRS), the Employee Benefits Security Administration (EBSA), and PBGC is required by law for most employee benefit plans. For example, section 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) requires annual reporting to PBGC for pension plans covered by title IV of ERISA. To accommodate these filing requirements, IRS, EBSA, and PBGC have jointly promulgated the Form 5500 Series, which includes the Form 5500 Annual Return/Report of Employee Benefit Plan and the Form 5500-SF Short Form Annual Return/Report of Small Employee Benefit Plan.

The existing collection of information is approved through March 31, 2026, under OMB control number 1212-0057. On August 4, 2025, PBGC published in the **Federal Register** (at 90 FR 36455) a notice informing the public of its intent to request an extension of this collection of information. PBGC received one comment in support of the collection of

information in response to the notice. PBGC is requesting that OMB extend approval of the collection for 3 years. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

The annual burden estimates have been revised since publication of the 60-day notice (at 90 FR 36455) to reflect updated estimates regarding the number of required filers and the time per response. In that notice, PBGC estimated there would be 25,000 defined benefit pension plans required to file the Form 5500 and Form 5500-SF and explained that the total annual time burden attributable to PBGC, as estimated by the Department of Labor's (DOL) cost allocation model, would be 15,089 hours. PBGC now estimates that approximately 24,000 defined benefit pension plans will be required to file Form 5500 and Form 5500-SF per year under this collection of information for the 2025 Form 5500 Series. In addition, under the DOL cost allocation model, the total annual burden of this collection of information for the Form 5500 Series, attributable to PBGC will be 15,518 hours. As stated in the 60-day notice, there will be no cost burden on the public.

Joseph Krettek,

Assistant General Counsel, Pension Benefit Guaranty Corporation.

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SECURITIES AND EXCHANGE COMMISSION

[Release No. 34-104881]

Amended and Restated Order Under Section 17(h)(4) of the Securities Exchange Act of 1934 Granting Exemption From Rule 17h-1T and Rule 17h-2T for Certain Broker-Dealers Maintaining Capital of Less Than \$100 Million and Total Assets of Less Than \$1 Billion

February 24, 2026.

I. Introduction

Section 17(h) was added to the Securities Exchange Act of 1934 ("Exchange Act") to address the concern that financial problems of a broker-dealer's affiliate could cause the broker-dealer to fail or experience significant financial difficulties.¹ The Securities

¹ See *Final Temporary Risk Assessment Rules*, Exchange Act Release No. 30929 (July 16, 1992), 57 FR 32159 (July 21, 1992) ("17h Adopting Release").