

consummation with the Board to signify that it has exercised the authority granted and fully abandoned the Lines. If consummation has not been effected by CERA's filing of a notice of consummation by March 9, 2027, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

Board decisions and notices are available at www.stb.gov.

Decided: March 4, 2026.

By the Board, Anika S. Cooper, Chief Counsel, Office of Chief Counsel.

Eden Besera,

Clearance Clerk.

[FR Doc. 2026-04510 Filed 3-6-26; 8:45 am]

BILLING CODE 4915-01-P

DEPARTMENT OF THE TREASURY

Office of the Comptroller of the Currency

Agency Information Collection Activities: Information Collection Renewal; Submission for OMB Review; General Reporting and Recordkeeping Requirements by Savings Associations

AGENCY: Office of the Comptroller of the Currency (OCC), Treasury.

ACTION: Notice and request for comment.

SUMMARY: The OCC, as part of its continuing effort to reduce paperwork and respondent burden, invites comment on a continuing information collection, as required by the Paperwork Reduction Act of 1995 (PRA). In accordance with the requirements of the PRA, the OCC 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. The OCC is soliciting comment concerning the renewal of its information collection titled, "General Reporting and Recordkeeping Requirements by Savings Associations." The OCC also is giving notice that it has sent the collection to OMB for review.

DATES: Comments must be received by April 8, 2026.

ADDRESSES: Commenters are encouraged to submit comments by email, if possible. You may submit comments by any of the following methods:

- *Email:* prainfo@occ.treas.gov.
- *Mail:* Chief Counsel's Office,

Attention: Comment Processing, Office of the Comptroller of the Currency, Attention: 1557-0266, 400 7th Street SW, Suite 3E-218, Washington, DC 20219.

- *Hand Delivery/Courier:* 400 7th Street SW, Suite 3E-218, Washington, DC 20219.

- *Fax:* (571) 293-4835.

Instructions: You must include "OCC" as the agency name and "1557-0266" in your comment. In general, the OCC will publish comments on 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.

Written comments and recommendations for the proposed information collection should also be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. You can find this information collection by selecting "Currently under 30-day Review—Open for Public Comments" or by using the search function.

You may review comments and other related materials that pertain to this information collection following the close of the 30-day comment period for this notice by the method set forth in the next bullet.

- **Viewing Comments Electronically:** Go to www.reginfo.gov. Hover over the "Information Collection Review" tab and click on "Information Collection Review" from the drop-down menu. From the "Currently under Review" drop-down menu, select "Department of the Treasury" and then click "submit." This information collection can be located by searching OMB control number "1557-0266" or "General Reporting and Recordkeeping Requirements by Savings Associations." 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 in navigating www.reginfo.gov, please contact the Regulatory Information Service Center at (202) 482-7340.

FOR FURTHER INFORMATION CONTACT: Shaquita Merritt, Clearance Officer, (202) 649-5490, Chief Counsel's Office, Office of the Comptroller of the Currency, 400 7th Street SW, Washington, DC 20219. If you are deaf, hard of hearing, or have a speech

disability, please dial 7-1-1 to access telecommunications relay services.

SUPPLEMENTARY INFORMATION: Under the PRA (44 U.S.C. 3501 *et seq.*), Federal agencies must obtain approval from the OMB for each collection of information that they conduct or sponsor.

"Collection of information" is defined in 44 U.S.C. 3502(3) and 5 CFR 1320.3(c) to include agency requests or requirements that members of the public submit reports, keep records, or provide information to a third party. The OCC asks the OMB to extend its approval of the collection in this notice.

Title: General Reporting and Recordkeeping Requirements by Savings Associations.

OMB Control No.: 1557-0266.

Type of Review: Regular.

Affected Public: Businesses or other for-profit.

Description: Federal savings associations must comply with the following regulations, for the protection of mutual members, certain pension plan participants, and certain buyers of securities.

- 12 CFR 144.8 (communications between members of a Federal mutual savings association);
- 12 CFR 163.47(e) (pension plans—records); and
- 12 CFR 163.76(c) (offers and sales of securities at an office of a Federal savings association—form of certification).

The disclosures and recordkeeping requirements reflected in this collection are mandated by regulation. They serve, respectively, to ensure communications between federal mutual savings associations' members are reasonably possible but member privacy is respected, to enforce diligent and prudent documentation of employee pension plans where the protections applicable to larger employers do not apply, and to ensure that buyers of a federal savings association's securities understand the nature of the transaction and asset.

Estimated Burden

Estimated Frequency of Response: On occasion.

Estimated Number of Respondents: 166.

Estimated Total Annual Burden: 16,218 hours.

Comments: On December 29, 2025, the OCC published a 60-day notice for this information collection, (90 FR 60856). 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

OCC, including whether the information has practical utility;

(b) The accuracy of the OCC'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 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.

Christopher A. Crawford,

Acting Assistant Director, Office of the Comptroller of the Currency.

[FR Doc. 2026-04587 Filed 3-6-26; 8:45 am]

BILLING CODE 4810-33-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Submission for OMB Review; Comment Request on Information Collection Requirements Related to Practice Before the Internal Revenue Service

AGENCY: Departmental Offices, Treasury.

ACTION: Notice of Information Collection; request for comment.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

DATES: Comments should be received on or before April 8, 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.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Spencer W. Clark by emailing PRA@treasury.gov, calling (202) 927-5331, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Title: Practice Before the Internal Revenue Service.

OMB Number: 1545-1726.

Regulatory Project Number: Circular 230 and Rev Proc 2014-42.

Form Numbers: 2587, 23, 8554, 8554-EP, 8498, 14360, 14364, and 14392.

Abstract: These collections cover the requirements outlined in Circular 230. Circular 230 contains rules governing the recognition of attorneys, certified public accountants, enrolled agents, enrolled retirement plan agents, registered tax return preparers, and other persons representing taxpayers before the Internal Revenue Service.

Current Actions: The IRS is not making changes to the collection requirements. The purpose of this OMB submission is to consolidate related collections under one approval number.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit; not-for-profit organizations.

Estimated Number of Responses: 215,146.

Estimated Time per Respondent: Varies, from 15 minutes to 2 hours.

Estimated Total Annual Burden Hours: 218,240.

Authority: 44 U.S.C. 3501 *et seq.*

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2026-04591 Filed 3-6-26; 8:45 am]

BILLING CODE 4831-GV-P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0890]

Agency Information Collection Activity: Government-Sponsored Enterprise (GSE) Industry Appraisal Report

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: Veterans Benefits Administration, Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed extension of a currently approved collection, and allow 60 days for public comment in response to the notice.

DATES: Written comments and recommendations on the proposed

collection of information should be received on or before May 8, 2026.

ADDRESSES: Comments must be submitted through www.regulations.gov.

FOR FURTHER INFORMATION CONTACT:

Program-Specific information: Kendra McCleave, 202-461-9760, Kendra.McCleave@va.gov.

VA PRA information: Dorothy Glasgow, 202-461-1084, VAPRA@va.gov.

SUPPLEMENTARY INFORMATION: Under the PRA of 1995, Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to Section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VBA invites comments on: (1) whether the proposed collection of information is necessary for the proper performance of VBA's functions, including whether the information will have practical utility; (2) the accuracy of VBA's estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

Title: Government-Sponsored Enterprise (GSE) Industry Appraisal Report.

OMB Control Number: 2900-0890.

<https://www.reginfo.gov/public/do/PRAsearch> (Once at this link, you can enter the OMB Control Number to find the historical versions of this Information Collection).

Type of Review: Revision of currently approved collection.

Abstract: The Government-Sponsored Enterprise (GSE) Industry Appraisal Report information collection is used by VA to support property valuation determinations for VA guaranteed loans. This collection seeks reapproval of VA's requirement that appraisers utilize certain industry-standard reports when completing an appraisal, as accurate and thorough appraisal reporting is critical to the underwriting process. Authority for this requirement is provided under 38 U.S.C. 3731, which authorizes the VA Secretary to establish a panel of appraisers, prescribe qualifications, and determine reasonable value property for loan guaranty purposes. This collection provides accurate and complete appraisal of prospective VA-guaranteed properties, ensuring mortgages are