

financial regulatory agency may require.<sup>6</sup>

On October 9, 2012, the OCC published in the **Federal Register** a final rule implementing the section 165(i)(2) annual stress test requirement.<sup>7</sup> This rule describes the reports and information collections required to meet the reporting requirements under section 165(i)(2). These information collections will be given confidential treatment (5 U.S.C. 552(b)(4)) to the extent permitted by law.

On May 24, 2018, the Economic Growth, Regulatory Relief, and Consumer Protection Act (EGRRCPA) amended provisions in the Dodd-Frank Act and provided that, eighteen months after EGRRCPA's enactment, financial companies with total consolidated assets of less than \$250 billion that are not bank holding companies will no longer be subject to the company-run stress testing requirements in section 165(i)(2) of the Dodd-Frank Act. In addition, on EGRRCPA's date of enactment, bank holding companies under \$100 billion in total consolidated assets were no longer subject to section 165(i)(2). In order to avoid unnecessary burden for depository institutions and to maintain consistency between bank holding companies and depository institutions, the OCC, Board, and Federal Deposit Insurance Corporation extended the deadlines for all regulatory requirements related to section 165(i)(2) company-run stress testing for depository institutions with average total consolidated assets of less than \$100 billion until November 25, 2019 (at which time both statutory exemptions will be in effect).<sup>8</sup> The OCC, in coordination with the Board and Federal Deposit Insurance Corporation, is in the process of revising its stress testing regulation to incorporate EGRRCPA's amendments.

In 2012, the OCC first implemented the reporting templates referenced in the final rule. See 77 FR 49485 (August 16, 2012) and 77 FR 66663 (November 6, 2012). The OCC is now revising them as described below.

The OCC intends to use the data collected to assess the reasonableness of the stress test results of covered institutions and to provide forward-looking information to the OCC regarding a covered institution's capital adequacy. The OCC also may use the results of the stress tests to determine whether additional analytical

techniques and exercises could be appropriate to identify, measure, and monitor risks at the covered institution. The stress test results are expected to support ongoing improvement in a covered institution's stress testing practices with respect to its internal assessments of capital adequacy and overall capital planning.

The OCC recognizes that many covered institutions are required to submit reports using Comprehensive Capital Analysis and Review (CCAR) reporting form FR Y-14A.<sup>9</sup> The OCC also recognizes the Board has modified the FR Y-14A and, to the extent practical, the OCC has kept its reporting requirements consistent with the Board's FR Y-14A in order to minimize burden on covered institutions.<sup>10</sup> Therefore, the OCC is revising its reporting requirements to mirror the Board's proposed FR Y-14A for covered institutions. The changes include changes to accommodate the revised asset threshold necessitated by EGRRCPA. The changes also include the removal of the Retail Repurchase worksheet and various clarifications in the instructions. In addition to the changes that parallel the Board's changes to the FR Y-14A, the OCC is also removing or modifying certain items on the OCC Supplemental Schedule, which collects additional information not included in the FR Y-14A.

The OCC received one comment on the proposed revisions. The commenter requested clarification about an item on the OCC Supplemental Schedule. The information referenced by the commenter will not be collected in the revised Supplemental Schedule.

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

*Estimated Number of Respondents:* 8.

*Estimated Total Annual Burden:* 4,292 hours.

The OCC believes that the systems covered institutions use to prepare the FR Y-14 reporting templates to submit to the Board will also be used to prepare the reporting templates described in this notice. All comments will become a matter of public record. 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.

Dated: January 25, 2019.

**Theodore J. Dowd,**

*Deputy Chief Counsel, Office of the Comptroller of the Currency.*

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## DEPARTMENT OF THE TREASURY

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

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**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 March 4, 2019 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW, Suite 8100, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Jennifer Quintana by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-0489, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:**

<sup>6</sup> 12 U.S.C. 5365(i)(2)(B).

<sup>7</sup> 77 FR 61238 (October 9, 2012) (codified at 12 CFR part 46).

<sup>8</sup> <https://www.occ.gov/news-issuances/news-releases/2018/nr-ia-2018-69a.pdf>.

<sup>9</sup> <http://www.federalreserve.gov/reportforms>.

<sup>10</sup> 83 FR 58771 (November 21, 2018).

**Internal Revenue Service (IRS)**

*Title:* Form 5498 ESA—Coverdell ESA Contribution Information.

*OMB Control Number:* 1545–1815.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* Form 5498–ESA is used by trustees and issuers of Coverdell Education Savings accounts to report contributions and rollovers to these accounts to the beneficiaries.

*Form:* 5498–ESA.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 38,861,546.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 298,500.

*Estimated Time per Response:* 0.12 hours.

*Estimated Total Annual Burden Hours:* 35,820.

*Title:* Notice 2018–81, Notice Regarding Certain Church Plan Clarifications under Section 336 of the PATH Act.

*OMB Control Number:* 1545–2279.

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

*Description:* This notice describes the manner in which taxpayers notify the IRS of revocation of an election to aggregate or disaggregate certain church-related organizations under section 336(a) of the PATH Act. Churches and church-related organizations are allowed to make elections to aggregate or disaggregate for this purpose under section 414(c)(2)(C) and (D), which were added to the Code by section 336(a) of the Protecting Americans from Tax Hikes Act of 2015 (Pub. L. 114–113 (129 Stat. 2242 (2015))) (PATH Act).

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 61.

*Frequency of Response:* On Occasion.

*Estimated Total Number of Annual Responses:* 3.

*Estimated Time per Response:* 2 hours.

*Estimated Total Annual Burden Hours:* 6.

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

Dated: January 28, 2019.

**Spencer W. Clark,**

Treasury PRA Clearance Officer.

[FR Doc. 2019–00429 Filed 1–30–19; 8:45 am]

BILLING CODE 4830–01–P

**DEPARTMENT OF THE TREASURY****Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Fiscal Service Information Collection Requests**

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**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 March 4, 2019 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW, Suite 8100, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Jennifer Quintana by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622–0489, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:****Fiscal Service (FS)**

1. *Title:* Notice of Reclamation.

*OMB Control Number:* 1530–0003.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* FS Form 133 is utilized to notify financial institutions of an obligation to repay payments erroneously issued to a deceased Federal benefit payment recipient. The information collected from the financial institutions is used by Treasury to close out the request from a program agency to collect an EFT payment from the financial institution to which a beneficiary was not entitled.

*Form:* FS Form 133.

*Affected Public:* Business or Other for-profits.

*Estimated Number of Respondents:* 223,128.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 223,128.

*Estimated Time per Response:* 8 minutes.

*Estimated Total Annual Burden Hours:* 29,750.

2. *Title:* Claims Against the U.S. for Amounts Due in Case of a Deceased Creditor.

*OMB Control Number:* 1530–0004.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* The information is required to determine who is entitled to funds of a deceased Postal Savings depositor or deceased award holder. The form properly completed with supporting documents enables the Judgement Fund Branch to decide who is legally entitled to payment.

*Form:* SF 1055.

*Affected Public:* Individuals or Households.

*Estimated Number of Respondents:* 400.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 400.

*Estimated Time per Response:* 27 minutes.

*Estimated Total Annual Burden Hours:* 180.

3. *Title:* States Where Licensed for Surety.

*OMB Control Number:* 1530–0009.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* Information is collected from insurance companies in order to provide Federal bond approving officers with this information. The listing of states, by company, appears in Treasury's Circular 570, "Surety Companies Acceptable on Federal Bonds."

*Form:* FS Form 2208.

*Affected Public:* Business or Other for-profits.

*Estimated Number of Respondents:* 262.

*Frequency of Response:* Once.

*Estimated Total Number of Annual Responses:* 262.

*Estimated Time per Response:* 1 hour.

*Estimated Total Annual Burden Hours:* 262.

4. *Title:* Voucher for Payment of Awards.

*OMB Control Number:* 1530–0012.

*Type of Review:* Extension without change of a currently approved collection.

*Description:* Awards certified to Treasury are paid annually as funds are