

collection requirements in part 22 are as follows:

- **12 CFR 22.5—Escrow**

**Requirements**—With certain exceptions with respect to types of loans and size of institution, national banks and federal savings associations, and their servicers, must escrow flood insurance premiums and fees for all loans secured by properties located in a Special Flood Hazard Area made, increased, extended, or renewed on or after January 1, 2016. Written notice must be provided informing the borrower that the institution is required to escrow all premiums and fees for required flood insurance.

- **12 CFR 22.6—Required Use of Standard Flood Hazard Determination Form**—A national bank or federal savings association must use the Standard Flood Hazard Determination Form developed by FEMA.

- **12 CFR 22.6(b)—Retention of Standard Flood Hazard Determination Form**—A national bank or federal savings association must retain a copy of the completed Standard Flood Hazard Determination Form for the period of time the bank or savings association owns the loan.

- **12 CFR 22.7—Notice of Forced Placement of Flood Insurance**—If a national bank, federal savings association, or its loan servicer determines during the period of time the bank or savings association owns the loan that the property securing the loan is not covered by adequate flood insurance, the national bank, federal savings association, or its loan servicer must notify the borrower that the borrower should obtain adequate flood insurance coverage (forced placement notice). The forced placement notice informs the borrower of the amount of flood insurance to purchase. If the borrower fails to purchase insurance, the bank, savings association, or its servicer must purchase insurance on the borrower's behalf and may charge the borrower for the premiums and fees. The insurance provider must be notified to terminate any insurance purchased by an institution or servicer within 30 days of receipt of confirmation of a borrower's existing flood insurance coverage.

- **12 CFR 22.9—Notice to Borrower and Servicer**—A national bank or federal savings association making, extending, increasing, or renewing a loan secured by property located in a special flood hazard area must provide a notice to the borrower and loan servicer (borrower notice). The borrower notice advises the borrower that the property securing the loan is located in a special flood hazard area and that

flood insurance on the property securing the loan is required. Among other things, the borrower notice includes a description of the flood insurance purchase requirements and states that flood insurance is available under the National Flood Insurance Program, where applicable, that flood insurance may be available from private insurance companies, and that federal disaster relief assistance may be available in the event of a declared federal flood disaster.

- **12 CFR 22.9(d) and (e)—Record of Borrower and Servicer Receipt of Notice and Alternate Method of Notice**—A national bank or federal savings association must retain a record of the receipt of the borrower notice by the borrower and the loan servicer for the period of time the bank or savings association owns the loan. In lieu of providing the borrower notice, a national bank or federal savings association may obtain a satisfactory written assurance from a seller or lessor that, within a reasonable time before completion of the sale or lease transaction, the seller or lessor has provided such notice to the purchaser or lessee. The bank or savings association must retain a record of the written assurance from the seller or lessor for the period of time the bank or savings association owns the loan.

- **12 CFR 22.10—Notices to FEMA**—A national bank or federal savings association making, increasing, extending, renewing, selling, or transferring a loan secured by property located in a special flood hazard area must notify the Administrator of FEMA (or FEMA's designee) of the identity of the loan servicer (notice of servicer) and must notify the Administrator of FEMA of any change in the loan servicer (notice of servicer transfer) within 60 days of such change.

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

**Estimated Number of Respondents:** 1,550.

**Estimated Total Annual Burden:** 106,951.

**Frequency of Response:** On occasion. The OCC issued a notice for 60 days of comment regarding this collection on April 2, 2018, 83 FR 14314. 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.

Dated: June 20, 2018.

**Karen Solomon,**

*Acting Senior Deputy Comptroller and Chief Counsel.*

[FR Doc. 2018–13745 Filed 6–26–18; 8:45 am]

**BILLING CODE 4810–33–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 Revenue Procedure 2015–41—Section 482—Allocation of Income and Deductions Among Taxpayers.

**DATES:** Written comments should be received on or before August 27, 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 regulation should be directed to Sara Covington, at (202) 317–6038, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Sara.L.Covington@irs.gov](mailto:Sara.L.Covington@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Revenue Procedure 2015–41 (Formerly 2006–9)—Section 482—Allocation of Income and Deductions Among Taxpayers.

**OMB Number:** 1545–1503.

**Regulation Project Number:** Revenue Procedure 2015–41.

*Abstract:* This revenue procedure provides guidance on the process of requesting and obtaining advance pricing agreements from the advance pricing agreement and mutual agreement program ("APMA"), to process applications, negotiate agreements, and to verify compliance with agreements and whether agreements require modification.

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

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

*Affected Public:* Business or other for-profit; individuals or households.

*Estimated Number of Respondents:* 390.

*Estimated Time per Respondent:* 27.9 hours.

*Estimated Total Annual Burden Hours:* 10,900.

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 18, 2018.

**Laurie Brimmer,**  
Senior Tax Analyst.

[FR Doc. 2018-13748 Filed 6-26-18; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Forms 5310 and 6088

**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 5310, Application for Determination for Terminating Plan, and Form 6088, Distributable Benefits from Employee Pension Benefit Plans.

**DATES:** Written comments should be received on or before August 27, 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 forms and instructions should be directed to Sara Covington, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or at (202) 317-6038, or through the internet, at [Sara.L.Covington@irs.gov](mailto:Sara.L.Covington@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Form 5310, Application for Determination for Terminating Plan, and Form 6088, Distributable Benefits from Employee Pension Benefit Plans.

*OMB Number:* 1545-0202.

*Form Number:* Forms 5310 and 6088.

*Abstract:* Employers who have qualified deferred compensation plans can take an income tax deduction for contributions to their plans. Form 5310 is used to request an IRS determination letter about the plan's qualification status (qualified or non-qualified) under Internal Revenue Code sections 401(a) or 403(a) of a pension. Form 6088 is used by the IRS to analyze an application for a determination letter on the qualification of the plan upon termination.

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

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

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

*Estimated Number of Responses:* 40,000.

*Estimated Average Time per Response:* 42.96 hours.

*Estimated Total Annual Burden Hours:* 1,718,300.

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 18, 2018.

**Laurie Brimmer,**  
Senior Tax Analyst.

[FR Doc. 2018-13749 Filed 6-26-18; 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, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other