

assessment of the fee is warranted with regard to a particular national bank, Federal branch or agency of a foreign bank, or Federal savings association because of the high risk or unusual nature of the activities performed; the significance to the national bank's, Federal branch's or agency's, or Federal saving association's operations and income of the activities performed; or the extent to which the national bank, Federal branch or agency, or Federal savings association has sufficient systems, controls, and personnel to adequately monitor, measure, and control risks arising from such activities;

\* \* \* \* \*  
(c) \* \* \* (1) \* \* \*

(iii) *Surcharge based on the condition of the independent trust national bank or of the independent trust Federal savings association.* Subject to any limit that the OCC prescribes in the "Notice of Office of the Comptroller of the Currency Fees and Assessments," the OCC shall adjust the semiannual assessment computed in accordance with paragraphs (c)(1)(i) and (ii) of this section by multiplying that figure by 1.5 for each independent trust national bank and independent trust Federal savings association that receives a composite UFIRS rating of 3 at its most recent examination prior to December 31 or June 30, as appropriate, and by 2.0 for each independent trust national bank and independent trust Federal savings association that receives a composite UFIRS rating of 4 or 5 at such examination.

\* \* \* \* \*

■ 4. Section 8.7 is amended by revising paragraphs (a) and (b) to read as follows:

**§ 8.7 Payment of interest on delinquent assessments and examination and investigation fees.**

(a) Each national bank, Federal savings association, Federal branch, and Federal agency shall pay to the OCC interest on its delinquent payments of semiannual assessments. In addition, each institution subject to a special examination or investigation fee shall pay to the OCC interest on its delinquent payments of special examination and investigation fees. Semiannual assessment payments will be considered delinquent if they are received after the time for payment specified in § 8.2. Special examination and investigation fees will be considered delinquent if not received by the OCC within 30 calendar days of the invoice date.

(b) In the event that an institution believes that the notice of assessments or special examination and investigation

fees contains an error or miscalculation, the institution may provide the OCC with a written request for a revised notice and a refund of any overpayments. Any such request for a revised notice and refund must be made after timely payment of the semiannual assessment under the dates specified in § 8.2 or timely payment of the special examination and investigation fee within 30 calendar days of the invoice date.

(1) Within 30 calendar days of receipt of such notice, the OCC shall either—

(i) Refund the amount of the overpayment; or

(ii) Provide notice of its unwillingness to accept the request for a revised notice of assessments. In the latter instance, the OCC and the entity claiming the overpayment shall thereafter attempt to reach agreement on the amount, if any, to be refunded; the OCC shall refund this amount within 30 calendar days of such agreement.

(2) The OCC shall be considered delinquent if it fails to return an overpayment in accordance with the time limitations specified in this paragraph (b). The OCC shall pay interest on any such delinquent payments.

\* \* \* \* \*

■ 5. Section 8.8 is amended by revising the section heading and paragraph (b) to read as follows:

**§ 8.8 Notice of Office of the Comptroller of the Currency fees and assessments.**

\* \* \* \* \*

(b) *Interim and amended notice of fees.* The OCC may issue a "Notice of Interim Office of the Comptroller of the Currency Fees and Assessments" or a "Notice of Amended Office of the Comptroller of the Currency Fees and Assessments" from time to time throughout the year as necessary. Interim or amended notices will be effective 30 days after issuance.

Dated: March 13, 2019.

**Joseph M. Otting,**

*Comptroller of the Currency.*

[FR Doc. 2019-05128 Filed 3-19-19; 8:45 am]

**BILLING CODE 4810-33-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Parts 1 and 301**

[REG-104352-18]

RIN 1545-BO53

**Rules Regarding Certain Hybrid Arrangements; Hearing Cancellation**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Cancellation of notice of public hearing on proposed rulemaking.

**SUMMARY:** This document cancels a public hearing on proposed regulations to implement sections of the Internal Revenue Code regarding hybrid dividends and certain amounts paid or accrued in hybrid transactions or with hybrid entities, and to provide rules under the Code to prevent the same deduction from being claimed under the tax laws of both the United States and a foreign country.

**DATES:** The public hearing, originally scheduled for March 20, 2019 at 10 a.m. is cancelled.

**ADDRESSES:** The cancelled hearing was originally scheduled to be held at the Internal Revenue Service Building, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Regina Johnson, Publications and Regulations Specialist at (202) 317-6901 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** A notice of proposed rulemaking and notice of public hearing that appeared in the **Federal Register** on Friday, March 8, 2019 (8 FR 8488) announced that a public hearing was scheduled March 20, 2019 at 10 a.m. in the IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue NW, Washington, DC. The subject of the public hearing is under sections 245, 267, 1503, and 7701 of the Internal Revenue Code.

This document cancels a public hearing on proposed regulations to implement sections 245A(e) and 267A of the Internal Revenue Code (Code) rules regarding hybrid dividends and certain amounts paid or accrued in hybrid transactions or with hybrid entities, and to provide rules under sections 1503(d) and 7701 of the Code to prevent the same deduction from being claimed under the tax laws of both the United States and a foreign country. The public comment period for these regulations expired on March 15, 2019.

The notice of proposed rulemaking and notice of hearing instructed those

interested in testifying at the public hearing to submit an outline of the topics to be discussed. The outline of topics to be discussed was due by March 15, 2019. As of March 15, 2019, no one has requested to speak. Therefore, the public hearing scheduled for March 20, 2019 at 10 a.m. is cancelled.

**Martin V. Franks,**

*Branch Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel.*

[FR Doc. 2019-05371 Filed 3-18-19; 11:15 am]

**BILLING CODE 4830-01-P**

## FEDERAL COMMUNICATIONS COMMISSION

### 47 CFR Parts 1 and 90

[WP Docket Nos. 15-32 and 16-261, RM-11572, RM-11719 and RM-11722; Report No. 3115]

#### Petition for Reconsideration of Action in Rulemaking Proceeding

**AGENCY:** Federal Communications Commission.

**ACTION:** Petition for reconsideration.

**SUMMARY:** Petitions for Reconsideration (Petitions) have been filed in the Commission's rulemaking proceeding by John A. Prendergast, on behalf of The Monitoring Associations and David Smith on behalf of Land Mobile Communications Council.

**DATES:** Oppositions to the Petitions must be filed on or before April 4, 2019. Replies to an opposition must be filed on or before April 15, 2019.

**ADDRESSES:** Federal Communications Commission, 445 12th Street SW, Washington, DC 20554.

**FOR FURTHER INFORMATION CONTACT:**

Michael Wilhelm, email: [Michael.wilhelm@fcc.gov](mailto:Michael.wilhelm@fcc.gov); and Scot Stone, email: [Scot.stone@fcc.gov](mailto:Scot.stone@fcc.gov).

**SUPPLEMENTARY INFORMATION:** This is a summary of the Commission's document, Report No. 3115, released March 6, 2019. The full text of the Petitions is available for viewing and copying at the FCC Reference Information Center, 445 12th Street SW, Room CY-A257, Washington, DC 20554. They also may be accessed online via the Commission's Electronic Comment Filing System at: <http://apps.fcc.gov/ecfs/>. The Commission will not send a Congressional Review Act (CRA) submission to Congress or the Government Accountability Office pursuant to the CRA, 5 U.S.C. because no rules are being adopted by the Commission.

*Subject:* Creation of Interstitial 12.5 KiloHertz Channels in the 800 MHz Band Between 809-817/854-862 MHz); Amendment of Part 90 of the Commission's Rules to Improve Access to Private Land Mobile Radio Spectrum; Land Mobile Communications Council, FCC 18-143, in WP Docket Nos. 15-32 and 16-261; RM-11572, RM-11719, and RM-11722; published at 83 FR 61072, November 27, 2018. This document is being published pursuant to 47 CFR 1.429(e). *See also* 47 CFR 1.4(b)(1) and 1.429(f), (g).

*Number of Petitions Filed:* 2.

Federal Communications Commission.

**Marlene Dortch,**

*Secretary, Office of the Secretary.*

[FR Doc. 2019-05234 Filed 3-19-19; 8:45 am]

**BILLING CODE 6712-01-P**

## FEDERAL COMMUNICATIONS COMMISSION

### 47 CFR Part 73

[MB Docket No. 19-3; FCC 19-9]

#### Reexamination of the Comparative Standards and Procedures for Licensing Noncommercial Educational Broadcast Stations and Low Power FM Stations

**AGENCY:** Federal Communications Commission.

**ACTION:** Proposed rule.

**SUMMARY:** In this document, the Commission adopted a Notice of Proposed Rulemaking, in which it sought comment on several proposals designed to improve the rules and procedures to select and license competing applications for new noncommercial educational (NCE) broadcast stations and low power FM (LPFM) stations.

**DATES:** Comments may be filed on or before May 20, 2019 and reply comments may be filed on or before June 18, 2019.

**ADDRESSES:** Interested parties may submit comments and reply comments, identified by MB Docket No. 19-3, by any of the following methods:

- *Federal Communications Commission's Website:* <http://www.fcc.gov/ecfs>. Follow the instructions for submitting comments.
- *Mail:* Filings can be sent by hand or messenger delivery, by commercial overnight courier, or by first-class or overnight U.S. Postal Service mail. All filings must be addressed to the Commission's Secretary, Office of the Secretary, Federal Communications Commission.

- *People with Disabilities:* Contact the FCC to request reasonable accommodations (accessible format documents, sign language interpreters, CART, etc.) by email: [FCC504@fcc.gov](mailto:FCC504@fcc.gov) or phone: (202) 418-0530 or TTY: (202) 418-0432. For detailed instructions for submitting comments and additional information on the rulemaking process, see the supplementary information section of this document.

**FOR FURTHER INFORMATION CONTACT:**

Albert Shuldiner, Chief, Media Bureau, Audio Division, (202) 418-2721; Lisa Scanlan, Deputy Division Chief, Media Bureau, Audio Division, (202) 418-2704; Amy Van de Kerckhove, Attorney Advisor, Media Bureau, Audio Division, (202) 418-2726. For additional information concerning the Paperwork Reduction Act (PRA) information collection requirements contained in this document, contact Cathy Williams at 202-418-2918, or via the internet at [Cathy.Williams@fcc.gov](mailto:Cathy.Williams@fcc.gov).

**SUPPLEMENTARY INFORMATION:** This is a summary of the Commission's Notice of Proposed Rulemaking (NPRM), MB Docket No. 19-3; FCC 19-9, adopted on February 14, 2019, and released on February 15, 2019. The full text of this document is available electronically via the FCC's Electronic Document Management System (EDOCs) website at [http://fjallfoss.fcc.gov/edocs\\_public/](http://fjallfoss.fcc.gov/edocs_public/) or via the FCC's Electronic Comment Filing System (ECFS) website at <http://www.fcc.gov/ecfs>. (Documents will be available electronically in ASCII, Microsoft Word, and/or Adobe Acrobat.) This document is also available for public inspection and copying during regular business hours in the FCC Reference Information Center, which is located in Room CY-A257 at FCC Headquarters, 445 12th Street SW, Washington, DC 20554. The Reference Information Center is open to the public Monday through Thursday from 8:00 a.m. to 4:30 p.m. and Friday from 8:00 a.m. to 11:30 a.m. The complete text may be purchased from the Commission's copy contractor, 445 12th Street SW, Room CY-B402, Washington, DC 20554. Alternative formats are available for people with disabilities (braille, large print, electronic files, audio format), by sending an email to [fcc504@fcc.gov](mailto:fcc504@fcc.gov) or calling the Commission's Consumer and Governmental Affairs Bureau at (202) 418-0530 (voice), (202) 418-0432 (TTY).

The NPRM may result in new or revised information collection requirements. If the Commission adopts any new or revised information collection requirements, the