

Additionally, please send a copy of your comments by mail to: OCC Desk Officer, 1557-0266, U.S. Office of Management and Budget, 725 17th Street NW, #10235, Washington, DC 20503 or by email to [oir\\_submission@omb.eop.gov](mailto:oir_submission@omb.eop.gov).

You may review comments and other related materials that pertain to this information collection<sup>1</sup> following the close of the 30-day comment period for this notice by any of the following methods:

- **Viewing Comments Electronically:** Go to [www.reginfo.gov](http://www.reginfo.gov). Click on the "Information Collection Review" tab. Underneath the "Currently under Review" section heading, from the drop-down menu select "Department of Treasury" and then click "submit." This information collection can be located by searching by 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](http://www.reginfo.gov), please contact the Regulatory Information Service Center at (202) 482-7340.

- **Viewing Comments Personally:** You may personally inspect comments at the OCC, 400 7th Street SW, Washington, DC. For security reasons, the OCC requires that visitors make an appointment to inspect comments. You may do so by calling (202) 649-6700 or, for persons who are deaf or hearing impaired, TTY, (202) 649-5597. Upon arrival, visitors will be required to present valid government-issued photo identification and submit to security screening in order to inspect comments.

**FOR FURTHER INFORMATION CONTACT:** Shaquita Merritt, (202) 649-5490 or, for persons who are deaf or hard of hearing, TTY, (202) 649-5597, Chief Counsel's Office, Office of the Comptroller of the Currency, 400 7th Street SW, Washington, DC 20219.

**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 disclose

information to a third party. The OCC asks that OMB extend its approval of this information collection.

**Title:** General Reporting and Recordkeeping Requirements by Savings Associations.

**OMB Control No.:** 1557-0266.

**Type of Review:** Regular review.

**Description:** This information collection relates to reports and records required by the following regulations:

- 12 CFR 144.8 (communications between members of a federal mutual savings association);
- 12 CFR 163.47(e) (pension plan records); and
- 12 CFR 163.76(c) (offers and sales of securities of a federal savings association or its affiliates in any office of the savings association—form of certification).

Federal savings associations use the reports and records that the regulations require for internal management control purposes, and examiners use them to determine whether savings associations are being operated safely, soundly, and in compliance with regulations. An absence of the reporting and recordkeeping requirements would make it difficult for institutions to establish prudent internal controls and would limit the ability of examiners to determine the accurate performance and condition of federal savings associations.

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

**Burden Estimates:**

**Estimated Number of Respondents:** 305.

**Estimated Total Burden:** 30,733 hours.

**Frequency of Response:** On occasion.

**Comments:** On July 15, 2019, the OCC issued a notice for 60 days of comment concerning this collection, 84 FR 33810. No comments were received. Comments continue to be invited on:

(a) Whether the collections of information are necessary for the proper performance of the OCC's functions, including whether the information has practical utility;

(b) The accuracy of the OCC's estimates of the burden of the information collections, including the validity of the methodology and assumptions used;

(c) Ways to enhance the quality, utility, and clarity of the information to be collected;

(d) Ways to minimize the burden of information collections 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: September 17, 2019.

**Theodore J. Dowd,**

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

[FR Doc. 2019-20577 Filed 9-23-19; 8:45 am]

**BILLING CODE 4810-33-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request on Disclosure Requirements With Respect to Prohibited Tax Shelter Transactions**

**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 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. Currently, the IRS is soliciting comments concerning the collection of information related to the disclosure requirements with respect to prohibited tax shelter transactions.

**DATES:** Written comments should be received on or before November 25, 2019 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to R. Joseph Durbala, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington DC 20224, or through the internet, at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

#### **SUPPLEMENTARY INFORMATION:**

**Title:** Disclosure Requirements with Respect to Prohibited Tax Shelter Transactions.

**OMB Number:** 1545-2079.

**Regulatory Number:** TD 9334.

**Abstract:** This document contains final regulations that provide guidance under section 4965 of the Internal Revenue Code ("Code"), relating to excise taxes with respect to prohibited tax shelter transactions to which tax-exempt entities are parties, and sections 6033(a)(2) and 6011(g) of the Code, relating to certain disclosure obligations with respect to such transactions.

<sup>1</sup> On July 15, 2019, the OCC published a 60-day notice for this information collection, 84 FR 33810.

*Current Actions:* There is no change to the burden previously approved by OMB. This form is being submitted for renewal purposes only.

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

*Affected Public:* Individuals and Households, Businesses and other for-profit organizations.

*Estimated Number of Respondents:* 6,500.

*Estimated Time per Respondent:* 15 hrs., 9 mins.

*Estimated Total Annual Burden Hours:* 98,500.

The following paragraph applies to all 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 if 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.

*Desired Focus of Comments:* The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;
- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: September 18, 2019.

**R. Joseph Durbala,**  
*IRS Tax Analyst.*

[FR Doc. 2019-20641 Filed 9-23-19; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF TREASURY

### Office of the General Counsel; Appointment of Members of the Legal Division to the Performance Review Board, Internal Revenue Service

Under the authority granted to me as Chief Counsel of the Internal Revenue Service by the General Counsel of the Department of the Treasury by General Counsel Directive 15, pursuant to the Civil Service Reform Act, I have appointed the following persons to the Legal Division Performance Review Board, Internal Revenue Service Panel:

1. Chairperson, William Paul, Deputy Chief Counsel (Technical)
  2. Kathryn Zuba, Associate Chief Counsel (Produces & Administration)
  3. Joseph Spires, Deputy Division Counsel (Small Business/Self Employed)
  4. Richard Lunger, Deputy Division Counsel (Criminal Tax)
  5. Victoria Judson, Associate Chief Counsel (Employee Benefits, Exempt Organizations, & Employment Taxes)
- Alternate—Edward Patton, Deputy Associate Chief Counsel (General Legal Services)

This publication is required by 5 U.S.C. 4314(c)(4).

Dated: September 16, 2019.

**Michael Desmond,**

*Chief Counsel, Internal Revenue Service.*

[FR Doc. 2019-20566 Filed 9-23-19; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request Relating to FHA Loan Limits To Determine Average Area Purchase Prices

**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 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. Currently, the IRS is soliciting comments concerning the collection of information required to

obtain the benefit of using revisions to FHA loan limits to determine average area purchase prices.

**DATES:** Written comments should be received on or before November 25, 2019 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to R. Joseph Durbala, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Average Area Purchase Price Safe Harbors and Nationwide Purchase Prices under section 143.

*OMB Number:* 1545-1877.

*Regulatory Number:* RP 2019-14.

*Abstract:* The revenue procedure under this collection provides issuers of qualified mortgage bonds, as defined in section 143(a) of the Internal Revenue Code (Code), and issuers of mortgage credit certificates, as defined in section 25(c), with (1) the nationwide average purchase price for residences located in the United States, and (2) average area purchase price safe harbors for residences located in statistical areas in each state, the District of Columbia, Puerto Rico, the Northern Mariana Islands, American Samoa, the Virgin Islands, and Guam.

*Current Actions:* There is no change to the burden previously approved by OMB. This form is being submitted for renewal purposes only.

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

*Affected Public:* State, Local, and Tribal Governments.

*Estimated Number of Respondents:* 60.

*Estimated Time per Respondent:* 15 mins.

*Estimated Total Annual Burden Hours:* 15.

The following paragraph applies to all 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 if 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.