

[FR Doc. 2021-24563 Filed 11-9-21; 8:45 am]

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**DEPARTMENT OF THE TREASURY****Community Development Financial Institutions Fund****Community Development Advisory Board; Notice of Open Meeting****ACTION:** Notice of open meeting.

**SUMMARY:** This notice announces an open meeting of the Community Development Advisory Board (the Advisory Board), which provides advice to the Director of the Community Development Financial Institutions Fund (CDFI Fund). This meeting will be conducted virtually. A link to the livestream of the meeting will be posted at the top of [www.cdfifund.gov/cdab](http://www.cdfifund.gov/cdab) the morning of the meeting.

**DATES:** The meeting will be held from 3:30 p.m. to 5:00 p.m. Eastern Time on Tuesday, November 30, 2021.

*Submission of Written Statements:* Participation in the discussions at the meeting will be limited to Advisory Board members, Department of the Treasury staff, and certain invited guests. Anyone who would like to have the Advisory Board consider a written statement must submit it by 5:00 p.m. Eastern Time on Monday, November 22, 2021. Send electronic statements to [AdvisoryBoard@cdfi.treas.gov](mailto:AdvisoryBoard@cdfi.treas.gov).

In general, the CDFI Fund will make all statements available in their original format, including any business or personal information provided such as names, addresses, email addresses, or telephone numbers, for virtual public inspection and copying. The CDFI Fund is open on official business days between the hours of 9:00 a.m. and 5:00 p.m. Eastern Time. You can make arrangements to virtually inspect statements by emailing [AdvisoryBoard@cdfi.treas.gov](mailto:AdvisoryBoard@cdfi.treas.gov). All statements received, including attachments and other supporting materials, are part of the public record and subject to public disclosure. You should only submit information that you wish to make publicly available.

**FOR FURTHER INFORMATION CONTACT:** Contact Bill Luecht, Senior Advisor, Office of Legislative and External Affairs, CDFI Fund; (202) 653-0322 (this is not a toll free number); or [AdvisoryBoard@cdfi.treas.gov](mailto:AdvisoryBoard@cdfi.treas.gov). Other information regarding the CDFI Fund and its programs may be obtained through the CDFI Fund's website at [www.cdfifund.gov](http://www.cdfifund.gov).

**SUPPLEMENTARY INFORMATION:** Section 104(d) of the Riegle Community Development and Regulatory Improvement Act of 1994 (Pub. L. 103-325), which created the CDFI Fund, established the Advisory Board. The charter for the Advisory Board has been filed in accordance with the Federal Advisory Committee Act, as amended (5 U.S.C. App.), and with the approval of the Secretary of the Treasury.

The function of the Advisory Board is to advise the Director of the CDFI Fund (who has been delegated the authority to administer the CDFI Fund) on the policies regarding the activities of the CDFI Fund. The Advisory Board does not advise the CDFI Fund on approving or declining any particular application for monetary or non-monetary awards.

In accordance with section 10(a) of the Federal Advisory Committee Act, 5 U.S.C. App. 2 and the regulations thereunder, Bill Luecht, Designated Federal Officer of the Advisory Board, has ordered publication of this notice that the Advisory Board will convene an open meeting, which will be conducted virtually, from 3:30 p.m. to 5:00 p.m. Eastern Time on Tuesday, November 30, 2021. Members of the public who wish to view the meeting can access the link to the livestream of the meeting at the top of [www.cdfifund.gov/cdab](http://www.cdfifund.gov/cdab).

The Advisory Board meeting will include remarks by Treasury officials, the swearing-in of new members, a report from the CDFI Fund Director on the activities of the CDFI Fund since the last Advisory Board meeting, and a discussion of future priorities.

*Authority:* 12 U.S.C. 4703.

**Jodie L. Harris,**

*Director, Community Development Financial Institutions Fund.*

[FR Doc. 2021-24537 Filed 11-9-21; 8:45 am]

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**DEPARTMENT OF THE TREASURY****Office of the Comptroller of the Currency****FEDERAL RESERVE SYSTEM****FEDERAL DEPOSIT INSURANCE CORPORATION****Proposed Agency Information Collection Activities; Comment Request**

**AGENCY:** Office of the Comptroller of the Currency (OCC), Treasury; Board of Governors of the Federal Reserve System (Board); and Federal Deposit Insurance Corporation (FDIC).

**ACTION:** Joint notice, request for comment.

**SUMMARY:** In accordance with the requirements of the Paperwork Reduction Act of 1995 (PRA), the OCC, the Board, and the FDIC (the agencies) 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. On August 13, 2021, the agencies, under the auspices of the Federal Financial Institutions Examination Council (FFIEC), requested public comment for 60 days on a proposal to extend for three years, without revision, the Foreign Branch Report of Condition (FFIEC 030) and the Abbreviated Foreign Branch Report of Condition (FFIEC 030S), which are currently approved collections of information. The comment period for this notice expired on October 12, 2021. As described in the **SUPPLEMENTARY INFORMATION** section, the agencies will extend the FFIEC 030 and FFIEC 030S without revision as proposed. In addition, the agencies will make clarifying revisions to the instructions in response to a comment received. The agencies are giving notice that they are sending the collections to OMB for review.

**DATES:** Comments must be submitted on or before December 10, 2021.

**ADDRESSES:** Interested parties are invited to submit written comments to any or all of the agencies. All comments, which should refer to the "FFIEC 030 or FFIEC 030S," will be shared among the agencies.

*OCC:* You may submit comments, which should refer to "FFIEC 030 or FFIEC 030S," by any of the following methods:

- *Email:* [prainfo@occ.treas.gov](mailto:prainfo@occ.treas.gov).
- *Mail:* Chief Counsel's Office, Office of the Comptroller of the Currency, Attention: 1557-0099, 400 7th Street SW, Suite 3E-218, Washington, DC 20219.

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

*Instructions:* You must include "OCC" as the agency name and "1557-0099" in your comment. In general, the OCC will publish comments on [www.reginfo.gov](http://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.

You may review comments and other related materials that pertain to this information collection beginning on the date of publication of the second notice for this collection by the following method:

- **Viewing Comments Electronically:** Go to [www.reginfo.gov](http://www.reginfo.gov). Click on the "Information Collection Review" link 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 "1557-0099." 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.

**Board:** You may submit comments, which should refer to "FFIEC 030 or FFIEC 030S," by any of the following methods:

- **Agency website:** <http://www.federalreserve.gov>. Follow the instructions for submitting comments at: <http://www.federalreserve.gov/generalinfo/foia/ProposedRegs.cfm>.

- **Email:** [regs.comments@federalreserve.gov](mailto:regs.comments@federalreserve.gov). Include "FFIEC 030 or FFIEC 030S" in the subject line of the message.

- **Fax:** (202) 395-6974.

- **Mail:** Ann E. Misback, Secretary, Board of Governors of the Federal Reserve System, 20th Street and Constitution Avenue NW, Washington, DC 20551.

All public comments are available on the Board's website at <https://www.federalreserve.gov/apps/foia/proposedregs.aspx> as submitted, unless modified for technical reasons. Accordingly, your comments will not be edited to remove any identifying or contact information.

**FDIC:** You may submit comments, which should refer to "FFIEC 030 or FFIEC 030S," by any of the following methods:

- **Agency website:** <https://www.fdic.gov/regulations/laws/federal/>. Follow the instructions for submitting comments on the FDIC's website.

- **Federal eRulemaking Portal:** <https://www.regulations.gov>. Follow the instructions for submitting comments.

- **Email:** [comments@FDIC.gov](mailto:comments@FDIC.gov). Include "FFIEC 030 or FFIEC 030S" in the subject line of the message.

- **Mail:** Manuel E. Cabeza, Counsel, Attn: Comments, Room MB-3128, Federal Deposit Insurance Corporation, 550 17th Street NW, Washington, DC 20429.

- **Hand Delivery:** Comments may be hand delivered to the guard station at the rear of the 550 17th Street Building (located on F Street) on business days between 7:00 a.m. and 5:00 p.m.

- **Public Inspection:** All comments received will be posted without change to <https://www.fdic.gov/regulations/laws/federal/> including any personal information provided. Paper copies of public comments may be requested from the FDIC Public Information Center by telephone at (877) 275-3342 or (703) 562-2200.

Additionally, commenters may send a copy of their comments to the OMB desk officer for the agencies by mail to the Office of Information and Regulatory Affairs, U.S. Office of Management and Budget, New Executive Office Building, Room 10235, 725 17th Street NW, Washington, DC 20503; by fax to (202) 395-6974; or by email to [oir\\_submission@omb.eop.gov](mailto:oir_submission@omb.eop.gov).

**FOR FURTHER INFORMATION CONTACT:** For further information about the proposed revisions to the information collections discussed in this notice, please contact any of the agency staff whose names appear below. In addition, copies of the report forms for the FFIEC 030 and FFIEC 030S can be obtained at the FFIEC's website ([https://www.ffiec.gov/ffiec\\_report\\_forms.htm](https://www.ffiec.gov/ffiec_report_forms.htm)).

**OCC:** Kevin Korzeniewski, Counsel, Chief Counsel's Office, (202) 649-5490.

**Board:** Nuha Elmaghrabi, Federal Reserve Board Clearance Officer, (202) 452-3884, Office of the Chief Data Officer, Board of Governors of the Federal Reserve System, 20th and C Streets NW, Washington, DC 20551. Telecommunications Device for the Deaf (TDD) users may call (202) 263-4869.

**FDIC:** Manuel E. Cabeza, Counsel, (202) 898-3767, Legal Division, Federal Deposit Insurance Corporation, 550 17th Street NW, Washington, DC 20429.

**SUPPLEMENTARY INFORMATION:** The agencies propose to extend for three years, without revision, the FFIEC 030 and the FFIEC 030S.

**Report Title:** Foreign Branch Report of Condition and Abbreviated Foreign Branch Report of Condition.

**Form Number:** FFIEC 030 and FFIEC 030S.

**Frequency of Response:** Annually and quarterly for significant branches.

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

#### OCC

**OMB Control Number:** 1557-0099.  
**Estimated Number of Respondents:** 56 quarterly respondents (FFIEC 030); 46 annual respondents (FFIEC 030); 15 annual respondents (FFIEC 030S).

**Estimated Average Burden per Response:** 3.4 burden hours (FFIEC 030); 0.5 burden hours (FFIEC 030S).  
**Estimated Total Annual Burden:** 926 burden hours.

#### Board

**OMB Control Number:** 7100-0071.  
**Estimated Number of Respondents:** 20 quarterly respondents (FFIEC 030); 12 annual respondents (FFIEC 030); 7 annual respondents (FFIEC 030S).

**Estimated Average Burden per Response:** 3.4 burden hours (FFIEC 030); 0.5 burden hours (FFIEC 030S).  
**Estimated Total Annual Burden:** 316 burden hours.

#### FDIC

**OMB Control Number:** 3064-0011 (FDIC).

**Estimated Number of Respondents:** 1 quarterly respondent (FFIEC 030); 3 annual respondents (FFIEC 030); 3 annual respondents (FFIEC 030S).

**Estimated Average Burden per Response:** 3.4 burden hours (FFIEC 030); 0.5 burden hours (FFIEC 030S).  
**Estimated Total Annual Burden:** 25 burden hours.

#### I. Legal Basis and Need for Collection

This information collection is mandatory under the following authorities: 12 U.S.C. 602 (Board); 12 U.S.C. 161 and 602 (OCC); and 12 U.S.C. 1828 (FDIC). This information collection is given confidential treatment under 5 U.S.C. 552(b)(4) and (8).

The FFIEC 030 collects asset and liability information for foreign branches of insured U.S. banks and insured U.S. savings associations (U.S. depository institutions) and is required for regulatory and supervisory purposes. The information is used to analyze the foreign operations of U.S. institutions. All foreign branches of U.S. institutions regardless of charter type file this report as provided in the instructions to the FFIEC 030 and FFIEC 030S.

A U.S. depository institution generally must file a separate report for each foreign branch, but in some cases may consolidate filings for multiple foreign branches in the same country, as described below.

A branch with either total assets of at least \$2 billion or commitments to

purchase foreign currencies and U.S. dollar exchange of at least \$5 billion as of the end of a calendar quarter is considered a “significant branch” and must file the FFIEC 030 report quarterly. A U.S. depository institution with a foreign branch having total assets in excess of \$250 million that does not meet either of the criteria to file quarterly must file the entire FFIEC 030 report for this foreign branch on an annual basis as of December 31.

A U.S. depository institution with a foreign branch having total assets of \$50 million or more, but less than or equal to \$250 million that does not meet the criteria to file the FFIEC 030 report must file the FFIEC 030S report for the foreign branch on an annual basis as of December 31. A U.S. depository institution with a foreign branch having total assets of less than \$50 million is exempt from filing the FFIEC 030 and 030S reports.

Foreign branches that meet the criteria for reporting on a quarterly basis must not be consolidated with any other branch. U.S. depository institutions may, at their option, consolidate the figures for all other branches located in the same country.

## II. Current Actions

On August 13, 2021, the agencies requested comment for 60 days on a proposal to extend for three years, without revision, the FFIEC 030 and FFIEC 030S.<sup>1</sup> The comment period for the proposal ended on October 12, 2021, and the agencies received one comment.

The commenter, an institution, asked the agencies to clarify how to report equity securities with readily determinable fair values not held for trading in the FFIEC 030. The commenter stated that reporting these securities in line 4(b), “Other securities (debt and equity)” would align the FFIEC 030 with the Call Report classification. The agencies agree with the commenter’s suggestions and will revise the FFIEC 030 instructions accordingly. The agencies will extend the report forms without revision.

## III. Request for Comment

Public comment is requested on all aspects of this notice. Comment is specifically invited on:

a. Whether the information collection is necessary for the proper performance of the agencies’ functions, including whether the information has practical utility;

b. The accuracy of the agencies’ estimate of the burden of the information collection, 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 the information 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.

Comments submitted to the Board in response to this notice will be shared with the other agencies. All comments will become a matter of public record.

### Patrick T. Tierney,

*Assistant Director, Bank Advisory, Office of the Comptroller of the Currency.*

Board of Governors of the Federal Reserve System.

### Michele Taylor Fennell,

*Deputy Associate Secretary of the Board.*

Federal Deposit Insurance Corporation.

Dated at Washington, DC, on November 3, 2021.

### James P. Sheesley,

*Assistant Executive Secretary.*

[FR Doc. 2021–24519 Filed 11–9–21; 8:45 am]

**BILLING CODE 4810–33–P; 6210–01–P, 6714–01–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 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 January 10, 2022 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, 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 (737) 800–6149, 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—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.

*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

<sup>1</sup> 86 FR 44768 (Aug. 13, 2021).