

alcohol beverages released from domestic bottling premises or customs custody when sulfites are present in such products at levels of 10 or more ppm. This label disclosure is necessary to protect sulfite-sensitive consumers from products that potentially could be harmful to them.

Current Actions: There are no program changes to this information collection at this time, and TTB is submitting it for extension purposes only. As for adjustments, due to a change in agency estimates, TTB is increasing the estimated number of annual respondents, responses, and total burden hours associated with this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Annual Burden

- **Number of Respondents:** 35,210.
- **Average Responses per Respondent:** 1 (one).
- **Number of Responses:** 35,210.
- **Average Per-Response Burden:** 40 minutes.
- **Total Burden:** 23,473 hours).

OMB Control No. 1513-0098

Title: Supporting Data for Nonbeverage Drawback Claims.

TTB Form Number: TTB F 5154.2.

Abstract: Under the IRC at 26 U.S.C. 5111–5114 and 7652(g), persons using distilled spirits to produce medicines, medicinal preparations, food products, flavors, flavoring extracts, or perfume may claim drawback (refund) of all but \$1.00 per proof gallon of the Federal excise tax paid on the distilled spirits used to make such nonbeverage products, subject to regulations prescribed by the Secretary. As required by the TTB regulations in 27 CFR parts 17 and 26, when submitting nonbeverage product drawback claims to TTB, respondents are required to report certain supporting data regarding the distilled spirits used and the products produced, using form TTB F 5154.2. TTB uses the collected information to ensure that drawback of Federal excise tax is provided only to eligible entities.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is decreasing the number of annual respondents, responses, and total burden hours associated with this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- **Number of Respondents:** 280.
- **Average Responses per Respondent:** 6.2.
- **Number of Responses:** 1,736.
- **Average Per-Response Burden:** 58 minutes.
- **Total Burden:** 1,678 hours.

OMB Control No. 1513-0110

Title: Recordkeeping for Tobacco Products Removed in Bond from a Manufacturer's Premises for Experimental Purposes—27 CFR 40.232(e).

Abstract: The IRC at 26 U.S.C. 5704(a) provides that manufacturers of tobacco products (cigars, cigarettes, smokeless tobacco, pipe tobacco, and roll-your-own tobacco) may remove such products for experimental purposes without payment of Federal excise tax, as prescribed by regulation. Under that IRC authority, the TTB regulations at 27 CFR 40.232(e) require tobacco product manufacturers to keep certain usual and customary business records documenting the amount, kind, recipient, use, and disposition of tobacco products removed for experimental purposes outside of a factory. These records, which are subject to TTB inspection, are necessary to protect the revenue as they allow TTB to account for the lawful use and disposition of nontaxpaid tobacco products removed from a factory and detect diversion of such products into the domestic market.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- **Number of Respondents:** 235.
- **Average Responses per Respondent:** 1 per year.

- **Number of Responses:** 235.
- **Average Per-Response and Total Burden:** None. This information collection consists of usual and customary consignment and shipping records kept by respondents during the normal course of business, regardless of any regulatory requirement to do so. As such, this collection requirement imposes no additional hour burden on respondents per the OMB regulations at 5 CFR 1320.3(b)(2).

Dated: January 27, 2026.

Amy R. Greenberg,

Acting Assistant Administrator, Headquarters Operations.

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DEPARTMENT OF THE TREASURY

Office of the Comptroller of the Currency

Agency Information Collection

Activities: Information Collection Renewal; Submission for OMB Review; Stress Testing Rules for National Banks and Federal Savings Associations

AGENCY: Office of the Comptroller of the Currency (OCC), Treasury.

ACTION: Notice and request for comment.

SUMMARY: The OCC, as part of its continuing effort to reduce paperwork and respondent burden, invites comment on a continuing information collection, as required by the Paperwork Reduction Act of 1995 (PRA). In accordance with the requirements of the PRA, the OCC 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. The OCC is soliciting comment concerning the renewal of its information collection titled, “Stress Testing Rules for National Banks and Federal Savings Associations.” The OCC also is giving notice that it has sent the collection to OMB for review.

DATES: Comments must be received by March 2, 2026.

ADDRESSES: Commenters are encouraged to submit comments by email, if possible. You may submit comments by any of the following methods:

- **Email:** prainfo@occ.treas.gov.
- **Mail:** Chief Counsel's Office, Attention: Comment Processing, Office of the Comptroller of the Currency, Attention: 1557-0343, 400 7th Street SW, Suite 3E-218, Washington, DC 20219.
- **Hand Delivery/Courier:** 400 7th Street SW, Suite 3E-218, Washington, DC 20219.

- **Fax:** (571) 293-4835.
- **Instructions:** You must include “OCC” as the agency name and “1557-0343” in your comment. In general, the OCC will publish comments on 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.

Written comments and recommendations for the proposed information collection should also be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. You can find this information collection by selecting “Currently under 30-day Review—Open for Public Comments” or by using the search function.

You may review comments and other related materials that pertain to this information collection following the close of the 30-day comment period for this notice by the method set forth in the next bullet.

- **Viewing Comments Electronically:** Go to www.reginfo.gov. Hover over the “Information Collection Review” tab and click on “Information Collection Review” from the drop-down menu. From the “Currently under Review” drop-down menu, select “Department of Treasury” and then click “submit.” This information collection can be located by searching OMB control number “1557–0343” or “Stress Testing Rules for National Banks and Federal 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, please contact the Regulatory Information Service Center at (202) 482–7340.

FOR FURTHER INFORMATION CONTACT: Shaquita Merritt, Clearance Officer, (202) 649–5490, Chief Counsel’s Office, Office of the Comptroller of the Currency, 400 7th Street SW, Washington, DC 20219. If you are deaf, hard of hearing, or have a speech disability, please dial 7–1–1 to access telecommunications relay services.

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 provide information to a third party. The OCC asks the OMB to extend its approval of the collection in this notice.

Title: Stress Testing Rules for National Banks and Federal Savings Associations.

OMB Control No.: 1557–0343.

Type of Review: Regular.

Affected Public: Businesses or other for-profit.

Description: The Annual Stress Test rule¹ implemented Section 165(i) of the Dodd-Frank Wall Street Reform and Consumer Protection Act² (“Dodd-Frank Act”) which requires certain companies to conduct stress tests. As enacted by the Dodd-Frank Act, national banks and Federal savings associations with total consolidated assets of more than \$10 billion were required to conduct annual stress tests and comply with reporting and disclosure requirements under the rule. The reporting templates for institutions with total consolidated assets of over \$50 billion were finalized in 2012.³

Section 165(i)(2) of the Dodd-Frank Act requires certain financial companies, including national banks and Federal savings associations, to conduct annual stress tests⁴ and requires the primary financial regulatory agency⁵ of those financial companies to issue regulations implementing the stress test requirements.⁶

Under section 165(i)(2), a covered institution was required to submit to the Board of Governors of the Federal Reserve System (Board) and to its primary financial regulatory agency a report at such time, in such form, and containing such information as the primary financial regulatory agency may require.⁷

The Economic Growth, Regulatory Relief, and Consumer Protection Act (EGRRCPA), enacted on May 24, 2018, amended certain aspects of the company-run stress testing requirement in section 165(i)(2) of the Dodd-Frank Act.⁸ Specifically, section 401 of EGRRCPA raises the minimum asset threshold for financial companies covered by the company-run stress testing requirement from \$10 billion to

¹ 77 FR 61238 (October 9, 2012) (codified at 12 CFR part 46).

² Dodd-Frank Wall Street Reform and Consumer Protection Act, Public Law 111–203, 124 Stat. 1376 (2010).

³ 77 FR 49485 (August 16, 2012); 77 FR 66663 (November 6, 2012).

⁴ 12 U.S.C. 5365(i)(2)(A).

⁵ 12 U.S.C. 5301 (12).

⁶ 12 U.S.C. 5365(i)(2)(C).

⁷ 12 U.S.C. 5365(i)(2)(B).

⁸ Public Law 115–174, 132 Stat. 1296–1368 (2018).

\$250 billion in total consolidated assets; revises the requirement for banks to conduct stress tests “annually” and instead requires them to conduct stress tests “periodically”; and no longer requires the OCC to provide an “adverse” stress-testing scenario, thus reducing the number of required stress test scenarios from three to two.

Estimated Burden

Estimated Frequency of Response: On occasion.

Estimated Number of Respondents: 9 (biennial testing: 5; annual testing: 4).

Estimated Total Annual Responses: 27 responses.

Estimated Total Annual Burden: 6,760 hours.

Comments: On November 24, 2025, the OCC published a 60-day notice for this information collection, 90 FR 53059. 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.

Carl Kaminski,

Assistant Director, Office of the Comptroller of the Currency.

[FR Doc. 2026–01896 Filed 1–29–26; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request on Annual Return/Report of Employee Benefit Plan

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of information collection; request for comments.

SUMMARY: In accordance with the Paperwork Reduction Act of 1995, the IRS is inviting comments on the information collection request outlined in this notice.