

[FR Doc. 2026-02087 Filed 1-30-26; 8:45 am]

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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; Extensions of Credit to Insiders and Transactions With Affiliates

**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, "Extensions of Credit to Insiders and Transactions with Affiliates." The OCC also is giving notice that it has sent the collection to OMB for review.

**DATES:** Comments must be received by March 4, 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](mailto:prainfo@occ.treas.gov).
- *Mail:* Chief Counsel's Office, Attention: Comment Processing, Office of the Comptroller of the Currency, Attention: 1557-0336, 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 "1557-0336" in your comment. In general, the OCC will publish comments on [www.reginfogov](http://www.reginfogov) 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.reginfogov/public/do/PRAMain](http://www.reginfogov/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.reginfogov](http://www.reginfogov). 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 the Treasury" and then click "submit." This information collection can be located by searching OMB control number "1557-0336" or "Extensions of Credit to Insiders and Transactions with Affiliates." 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.reginfogov](http://www.reginfogov), 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:** Extensions of Credit to Insiders and Transactions with Affiliates.

**OMB Control No.:** 1557-0336.

**Type of Review:** Regular.

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

**Description:** National banks and Federal savings associations must comply with rules of the Federal Reserve Board (Board) regarding extensions of credit to insiders (Regulation O) and transactions with affiliates (Regulation W), which implement section 22(h) and sections 23A and 23B, respectively, of the Federal Reserve Act (FRA). Twelve CFR part 31.2 requires national banks, Federal savings associations, and their insiders to comply with Regulation O, and 12 CFR 31.3 requires national banks and Federal savings associations to comply with Regulation W. Appendix A to part 31 provides interpretive guidance on the application of Regulation W to deposits between affiliated banks.

Section 31.3(c) implements the statutory standards for authorizing an exemption from section 23A of the FRA or section 11 of the Home Owners' Loan Act (HOLA) in accordance with section 608 of the Dodd Frank Wall Street Reform and Consumer Protection Act (Dodd-Frank Act). Section 608, which became effective on July 21, 2012, amends section 23A of the FRA and section 11 of the HOLA to authorize the OCC to exempt, by order, a transaction of a national bank or Federal savings association, respectively, from the affiliate transaction requirements of section 23A and section 11 of the HOLA if: (1) the OCC and the Board jointly find the exemption to be in the public interest and consistent with the purposes of section 23A or section 11, and (2) within 60 days of receiving notice of such finding, the Federal Deposit Insurance Corporation does not object in writing to the finding. Such objection would be based on a determination that the exemption presents an unacceptable risk to the Deposit Insurance Fund.

Section 31.3(d) sets forth procedures that a national bank and Federal savings association must follow to request such exemptions. These procedures are modeled after the Board's procedures in Regulation W. A national bank or Federal savings association may request an exemption from the requirements of section 23A or section 11 of the HOLA, as applicable, and 12 CFR part 223 for a national bank or Federal savings association by submitting a written request to the Deputy Comptroller for Licensing with a copy to the appropriate Federal Reserve Bank. Such a request must:

- (1) Describe in detail the transaction or relationship for which the national

bank or Federal savings association seeks exemption;

(2) Explain why the OCC should exempt the transaction or relationship;

(3) Explain how the exemption would be in the public interest and consistent with the purposes of section 23A or section 11 of the HOLA, as applicable; and

(4) Explain why the exemption does not present an unacceptable risk to the Deposit Insurance Fund.

### Estimated Burden

*Estimated Frequency of Response:* On occasion.

*Estimated Number of Respondents:* 1.

*Estimated Hours per Response:* 10 hours.

*Estimated Total Annual Responses:* 1.

*Estimated Total Annual Burden:* 10 hours.

*Comments:* On November 25, 2025, the OCC published a 60-day notice for this information collection, (90 FR 53419). 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.

**Sarah E. Turney,**

Assistant Director, Office of the Comptroller of the Currency.

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## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service (IRS) Information Collection Requests

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice of information collection; request for comment.

**SUMMARY:** The Department of the Treasury will submit the following

information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments should be received on or before March 4, 2026 to be assured of consideration.

**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting "Currently under 30-day Review—Open for Public Comments" or by using the search function.

### FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained from Spencer W. Clark by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 927-5331, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

### SUPPLEMENTARY INFORMATION:

#### Internal Revenue Service (IRS)

**1. Title:** U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons, Statement of Withholding on Certain Dispositions by Foreign Persons, Statement of Withholding.

*OMB Control Number:* 1545-0902.

*Type of Request:* Extension without change of a currently approved collection.

*Description:* Internal Revenue Code section 1445 requires transferees to withhold tax on the amount realized from sales or other dispositions by foreign persons of U.S. real property interests. Form 8288 is used to report and transmit the amount withheld to the IRS. Form 8288-A is used by the IRS to validate the withholding, and a copy is returned to the transferor for his or her use in filing a tax return. Information provided in § 1.1446(f)-3(d) by the partnership to the IRS will be used by the partnership to report and pay any tax under section 1446(f)(4) and § 1.1446(f)-3 and will be provided on Form 8288-C.

*Forms:* 8288, 8288-A, and 8288-C.

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

*Estimated Number of Respondents:* 237,500.

*Frequency of Response:* On Occasion.

*Estimated Total Number of Annual Responses:* 237,500.

*Estimated Time per Response:* 9 hours, 50 minutes.

*Estimated Total Annual Burden Hours:* 2,334,750.

**2. Title:** TD 8517: Debt Instruments with Original Discount; Imputed Interest on Deferred Payment Sales or Exchanges of Property; TD 9599: Property Traded on an Established Market.

*OMB Control Number:* 1545-1353.

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

*Description:* These documents contain regulations relating to the tax treatment of debt instruments with original issue discount and the imputation of interest on deferred payments under certain contracts for the sale or exchange of property and determining when property is traded on an established market for purposes of determining the issue price of a debt instrument. The regulations provide guidance to holders and issuers of debt instruments.

*Regulation Project Number:* TD 8517 and TD 9599.

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

*Estimated Number of Respondents:* 545,000.

*Frequency of Response:* On occasion.

*Estimated Total Number of Annual Responses:* 545,000.

*Estimated Time per Response:* Varies from 21 minutes to 30 minutes.

*Estimated Total Annual Burden Hours:* 195,500.

**3. Title:** Timely Mailing Treated as Timely Filing.

*OMB Control Number:* 1545-1899.

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

*Description:* This information collection contains regulations that provide guidance as to the only ways to establish *prima facie* evidence of delivery of documents that have a filing deadline prescribed by the internal revenue laws, absent direct proof of actual delivery. The regulations are necessary to provide greater certainty regarding this issue and to provide specific guidance. The regulations affect taxpayers who mail Federal tax documents to the Internal Revenue Service or the United States Tax Court. Revenue Procedure 97-19 provides the criteria that will be used by the IRS to determine whether a private delivery service qualifies as a designated Private Delivery Service under section 7502 of the Internal Revenue Code.

*Regulation Project Number:* TD 9543 and Revenue Procedure 97-19.

*Affected Public:* Private Sector, and Individuals and Households.

*Estimated Number of Respondents:* 10,847,661.

*Frequency of Response:* Annually.

*Estimated Time per Response:* Varies from 6 minutes to 40 hours.

*Estimated Total Annual Burden Hours:* 1,085,618.