

- *Interagency Notice of Change in Control*—Minor updates and further clarification of instructions and requirements. Includes additional questions related to the application review process, such as information on non-voting shares, and whether the applicant is joining an existing group acting in concert.

- *Interagency Bank Merger Act*—Updated to reflect new requirements under the Dodd-Frank Act,<sup>2</sup> or otherwise necessary to evaluate statutory factors, as well as additional questions related to the application review process. Requests financial projections for three years versus the current one year.

The following forms were updated to delete requirements:

- *Citizenship and Residency Waivers*—Removed applicability to FSAs and clarified that only the biographical portion of the form is required.

- *Commencement of Fiduciary Activities Notice, Fiduciary Powers After-the-Fact-Notice, Fiduciary Powers Application, and Surrender of Fiduciary Powers Notice*—Removed requirement for a bank seal.

#### Additional Requested Items

The following are additions to the collection that capture existing requirements:

- *Conversion to National Bank Completion Certification and Conversion to FSA Completion Certification*—Certification is submitted to indicate that all steps required to convert to a bank were taken, including execution of all documents required for organization, requisite shareholder or member approval, board of directors authorization, and adoption of bylaws. Upon receipt of the certification, the OCC issues the institution a new charter.

- *Reduction of Permanent Capital and Capital Distribution*—Under 12 CFR 5.55, FSAs are required to obtain OCC approval before issuing a capital distribution under certain circumstances. The request is reviewed to determine whether the FSA's request is in accordance with existing statutory and regulatory criteria. The reporting requirements were previously included in OTS Form 1583. The new form was approved under OMB Control No. 1557-0338 and later merged into this collection.

#### Transfer of a Collection

*Investment in Bank Premises*—OCC regulations require a bank to obtain prior approval whenever an investment in bank premises will cause the total investment in bank premises to exceed the amount of the bank's capital stock, unless the bank is eligible for the premises notice process set forth in 12 CFR 5.37(d)(3). 12 CFR 5.37(d)(1) and 7.1000(c). This item has been merged into the collection covering part 7 (OMB Control No. 1557-0204).

*Type of Review:* Regular.

*Affected Public:* Individuals or households; Businesses or other for-profit.

*Estimated Number of Respondents:* 3,715.

*Estimated Total Annual Responses:* 3,715.

*Frequency of Response:* On occasion.

*Estimated Total Annual Burden:* 12,533 hours.

The OCC issued a notice for 60 days of comment regarding this collection on August 4, 2017, 82 FR 36185. 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 startup costs and costs of operation, maintenance, and purchase of services to provide information.

Dated: October 16, 2017.

**Karen Solomon,**

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

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#### DEPARTMENT OF THE TREASURY

##### Internal Revenue Service

##### Proposed Extension of Information Collection Request Submitted for Public Comment; Split-Dollar Life Insurance Arrangements

**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 requirements relating to Split-Dollar Life Insurance Arrangements.

**DATES:** Written comments should be received on or before December 19, 2017 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Tuawana Pinkston, Internal Revenue Service, Room 6141, 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:* Split-Dollar Life Insurance Arrangements.

*OMB Number:* 1545-1792.

*Regulation Project Number:* TD 9092.

*Abstract:* This document contains final regulations related to the income, employment, and gift taxation of split-dollar life insurance arrangements. The final regulations provide needed guidance to persons who enter split-dollar life insurance arrangements.

*Current Actions:* There is no change to the burden previously approved.

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

*Affected Public:* Not-for-profit institutions.

*Estimated Number of Respondents:* 115,000.

*Estimated Time per Respondent:* 17 minutes.

*Estimated Total Annual Burden Hours:* 32,500.

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

<sup>2</sup>Dodd-Frank Wall Street Reform and Consumer Protection Act, Public Law 111-203, July 21, 2010.

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: October 13, 2017.

**R. Joseph Durbala,**

*IRS Tax Analyst.*

[FR Doc. 2017-22780 Filed 10-19-17; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Extension of Information Collection Request Submitted for Public Comment; Form CT-2, Employee Representative's Quarterly Railroad Tax Return

**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 requirements relating to completing Form CT-2, *Employee Representative's Quarterly Railroad Tax Return*.

**DATES:** Written comments should be received on or before December 19, 2017 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Tuawana Pinkston, Internal Revenue Service, Room 6141, 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:* Employee Representative's Quarterly Railroad Tax Return.

*OMB Number:* 1545-0002.

*Regulation Project Number:* CT-2.

*Abstract:* Employee representatives file Form CT-2 quarterly to report compensation on which railroad retirement taxes are due. The IRS uses this information to ensure that employee representatives have paid the correct tax. Form CT-2 also transmits the tax payment.

*Current Actions:* There is no change to the burden previously approved.

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

*Affected Public:* Individuals and households.

*Estimated Number of Respondents:* 112.

*Estimated Time per Respondent:* 1 Hour 11 minutes.

*Estimated Total Annual Burden Hours:* 132.

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: October 13, 2017.

**R. Joseph Durbala,**

*IRS Tax Analyst.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Extension of Information Collection Request Submitted for Public Comment; Material Advisors of Reportable Transactions, Lists of Advisees

**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 requirements relating to lists of advisees kept by material advisors of reportable transactions.

**DATES:** Written comments should be received on or before December 19, 2017 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Tuawana Pinkston, Internal Revenue Service, Room 6141, 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:**