

collection of information set forth in this document.

The OCC is proposing to extend OMB approval of the following information collection:

*Title:* Securities Exchange Act Disclosure Rules and Securities of Federal Savings Associations.  
*OMB Control No.:* 1557-0106.

*Description:* This submission covers an existing regulation and involves no change to the regulation or to the information collection requirements. The OCC requests only that OMB approve its revised estimates.

The Securities and Exchange Commission (SEC) is required by statute to collect, in accordance with its regulations, certain information and documents from any firm that is required to register its stock with the SEC.<sup>1</sup> Federal law requires the OCC to apply similar regulations to any national bank or Federal savings association similarly required to be registered (those with a class of equity securities held by 2,000 or more shareholders).<sup>2</sup>

12 CFR part 11 ensures that a national bank or Federal savings association whose securities are subject to registration provides adequate information about its operations to current and potential shareholders, depositors, and the public. The OCC reviews the information to ensure that it complies with Federal law and makes public all information required to be filed under the rule. Investors, depositors, and the public use the information to make informed investment decisions.

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

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

*Frequency of Response:* On occasion.

*Estimated Number of Respondents:* 10.

*Estimated Total Annual Burden:* 116. Comments submitted in response to this notice will be summarized and included in the submission to OMB. Comments are requested on:

(a) Whether the information collections 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: January 13, 2016.

**Mary H. Gottlieb,**

*Regulatory Specialist, Office of the Comptroller of the Currency.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Credit for Indian Coal Production and Inflation Adjustment Factor for Calendar Year 2015

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Publication of inflation adjustment factor for Indian coal production for calendar year 2015 under section 45(e)(10)(B) (26 U.S.C. 45(e)(10)(B)) of the Internal Revenue Code.

**SUMMARY:** The 2015 inflation adjustment factor is used in determining the availability of the credit for Indian coal production under section 45. Section 186 of Division Q of the Consolidated Appropriations Act, 2016 (Pub. L. 114-113) extends the credit period for the Indian coal production credit from a 9-year period beginning on January 1, 2006, to an 11-year period beginning on January 1, 2006. This provision is effective for coal produced in the United States or a possession thereof after December 31, 2014.

**DATES:** The 2015 inflation adjustment factor applies to calendar year 2015 sales of Indian coal produced in the United States or a possession thereof.

*Inflation Adjustment Factor:* The inflation adjustment factor for calendar year 2015 for Indian coal is 1.1772.

*Credit Amount for Indian Coal:* As required by section 45(e)(10)(B)(ii), the \$2.00 amount in section 45(e)(10)(B)(i) is adjusted by multiplying such amount by the inflation adjustment factor for the calendar year. Under the calculation required by section 45(e)(10)(B)(ii), the credit for Indian coal production for calendar year 2015 under section 45(e)(10)(B) is \$2.354 per ton on the sale of Indian coal.

**FOR FURTHER INFORMATION CONTACT:**

Jennifer A. Records, CC:PSI:6, Internal Revenue Service, 1111 Constitution

Avenue NW., Washington, DC 20224, (202) 317-6853 (not a toll-free number).

**Christopher T. Kelley,**

*Special Counsel to the Associate Chief Counsel, (Passthroughs and Special Industries).*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure 2003-39

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, 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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Revenue Procedure 2003-39, section 1031 LKE (Like-Kind Exchanges) Auto Leasing Programs.

**DATES:** Written comments should be received on or before March 21, 2016 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Michael A. Joplin, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the revenue procedure should be directed to Martha R. Brinson, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Section 1031 LKE (Like-Kind Exchanges) Auto Leasing Programs.

*OMB Number:* 1545-1834.

*Revenue Procedure Number:* Revenue Procedure 2003-39.

*Abstract:* Revenue Procedure 2003-39 provides safe harbors for certain aspects of the qualification under § 1031 of certain exchanges of property pursuant to LKE Programs for federal income tax purposes.

*Current Actions:* There are no changes being made to the revenue procedure at this time.

<sup>1</sup> 15 U.S.C. 78m(a)(1).

<sup>2</sup> 15 U.S.C. 78l(i).