### PENALTIES APPLICABLE TO FEDERAL SAVINGS ASSOCIATIONS

<table>
<thead>
<tr>
<th>U.S. Code citation</th>
<th>CMP Description</th>
<th>Maximum penalty amount (in Dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>12 U.S.C. 1464(v)</td>
<td>Reports of Condition: 1st Tier</td>
<td>3,928</td>
</tr>
<tr>
<td>12 U.S.C. 1467(d)</td>
<td>Refusal of Affiliate to Cooperate in Examination</td>
<td>9,819</td>
</tr>
<tr>
<td>12 U.S.C. 1467a(e)</td>
<td>Late/Inaccurate Reports: 1st Tier</td>
<td>3,928</td>
</tr>
<tr>
<td>12 U.S.C. 1817(j)(16)</td>
<td>Violation of Change in Bank Control Act: Tier 1</td>
<td>9,819</td>
</tr>
<tr>
<td>12 U.S.C. 1818(j)(2)</td>
<td>Violation of Law, Unsafe or Unsound Practice, or Breach of Fiduciary Duty: Tier 1</td>
<td>9,819</td>
</tr>
<tr>
<td>12 U.S.C. 1832(c)</td>
<td>Violation of Withdrawals by Negotiable or Transferable Instruments for Transfers to Third Parties: Per violation</td>
<td>2,593</td>
</tr>
<tr>
<td>15 U.S.C. 78u–2(b)</td>
<td>Violations of Various Provisions of the Securities Act, the Securities Exchange Act, the Investment Company Act, or the Investment Advisers Act: 1st Tier (natural person)—Per violation</td>
<td>9,239</td>
</tr>
<tr>
<td>15 U.S.C. 1639e(k)</td>
<td>Violation of Appraisal Independence Requirements: First violation</td>
<td>11,279</td>
</tr>
<tr>
<td>42 U.S.C. 4012a(l)(5)</td>
<td>Flood Insurance: Per violation</td>
<td>2,133</td>
</tr>
</tbody>
</table>

1 The maximum penalty amount is per day, unless otherwise indicated.

2 The maximum penalty amount for a federal savings association is the lesser of this amount or 1 percent of total assets.

3 These amounts also apply to statutes that cross-reference 12 U.S.C. 1818, such as 12 U.S.C. 2804, 3108, 3349, 4309, and 4717 and 15 U.S.C. 1607, 1681s, 1691c, and 1692l.

**DEPARTMENT OF THE TREASURY**

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple IRS Information Collection Requests

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

**ACTION:** Notice.

**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 February 12, 2018 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW, Suite 8142, Washington, DC 20220, or email at PRA@treasury.gov.

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Jennifer Quintana by emailing PRA@treasury.gov, calling (202) 622–0489, or viewing the entire information collection request at www.reginfo.gov.

**SUPPLEMENTARY INFORMATION:**

Dated: January 9, 2018.

Karen Solomon,
Acting Senior Deputy Comptroller and Chief Counsel, Office of the Comptroller of the Currency.

[FR Doc. 2018–00521 Filed 1–11–18; 8:45 am]

BILLING CODE 4810–33–P
Internal Revenue Service (IRS)

Title: Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)
OMB Control Number: 1545–1354
Type of Review: Extension without change of a currently approved collection

Abstract: Revenue Procedure 2010–19 provides guidance for individuals who emigrate from Canada and wish to make an election for U.S. federal income tax purposes. Form 8833 is used by taxpayers to make the treaty-based return position disclosure required by section 6114. The form must also be used by dual-resident taxpayers to make the treaty-based return position disclosure required by Regulations section 301.7701(b)–7.

Form: 8833
Affected Public: Businesses or other for-profits.
Estimated Total Annual Burden Hours: 25,740.

Title: T.D. 8743, Sale of Residence from Qualified Personal Residence Trust
OMB Control Number: 1545–1485.
Type of Review: Extension without change of a currently approved collection

Abstract: This document contains previously approved final regulations permitting the reformation of a personal residence trust or a qualified personal residence trust in order to comply with the applicable requirements for such trusts. The final regulations also provide that the governing instruments of such trusts must prohibit the sale of a residence held in the trust to the grantor of the trust, the grantor’s spouse, or an entity controlled by the grantor or the grantor’s spouse.

Form: None.
Affected Public: Individuals or Households.
Estimated Total Annual Burden Hours: 625.

Title: TD 8684—Treatment of Gain From the Disposition of Interest in Certain Natural Resource Recapture Property by S Corporations and Their Shareholders
OMB Control Number: 1545–1493
Type of Review: Extension without change of a currently approved collection

Abstract: This regulation prescribes rules under Code section 1254 relating to the treatment by S corporations and their shareholders of gain from the disposition of natural resource recapture property and from the sale or exchange of S corporation stock. Section 1.1254(c)(2) of the regulation provides that gain recognized on the sale or exchange of S corporation stock is not treated as ordinary income if the shareholder attaches a statement to his or her return containing information establishing that the gain is not attributable to section 1254 costs.

Form: None.
Affected Public: Businesses or other for-profits.
Estimated Total Annual Burden Hours: 46,800.

Title: Continuation Sheet for Item # 15 (Additional Information) OF–306, Declaration for Federal Employment
OMB Control Number: 1545–1921.
Type of Review: Extension without change of a currently approved collection

Abstract: Form 12114 is used by recruitment personnel of the Covington Host Site. This form is provided to applicants when completing OF 306. Declaration for Federal Employment. It is used as a continuation sheet to clearly define additional information that is requested in item 15 of the OF 306. Due to lack of space on the OF 306 this form can be used in lieu of an additional sheet of paper. The authority to request this information is in 5 U.S.C. 3301 and 3304.

Form: 12114.
Affected Public: Individuals or Households.
Estimated Total Annual Burden Hours: 6,203.

Title: Form 8879–EX, IRS e-file Signature Authorization for Forms 720, 2290, and 8849.
OMB Control Number: 1545–2081.
Type of Review: Reinstatement without change of a previously approved collection.

Abstract: The Form 8879–EX, IRS e-file Signature Authorization for Forms 720, 2290, and 8849, will be used in the Modernized e-File program. Form 8879–EX authorizes an a taxpayer and an electronic return originator (ERO) to use a personal identification number (PIN) to electronically sign an electronic excise tax return and, if applicable, authorize an electronic funds withdrawal.

Form: 8879–EX.
Affected Public: Businesses or other for-profits.
Estimated Total Annual Burden Hours: 46,800.

Title: Election to Expense Certain Refineries
OMB Control Number: 1545–2103.
Type of Review: Extension without change of a currently approved collection.

Abstract: The regulations provide guidance with respect to section 179C of the Internal Revenue Code, which provides a taxpayer can elect to treat 50% of the cost of “qualified refinery property” as a deductible expense not chargeable to capital account. The taxpayer makes an election under section 179C by entering the amount of the deduction at the appropriate place on the taxpayer’s timely filed original federal income tax return for the taxable year in which the qualified refinery property is placed in service and by attaching a report specifying (a) the name and address of the refinery and (b) the production capacity requirement under which the refinery qualifies.

Form: None.
Affected Public: Businesses or other for-profits.
Estimated Total Annual Burden Hours: 120.

Authority: 44 U.S.C. 3501 et seq.
Dated: January 8, 2018.
Spencer Clark,
Treasury PPA Clearance Officer.
[FR Doc. 2018–00416 Filed 1–11–18; 8:45 am]
BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Debt Management Advisory Committee Meeting

Notice is hereby given, pursuant to 5 U.S.C. App. 2, 10(a)(2), that a meeting will be held at the Hay-Adams Hotel,