

conveys that the institution's loan/application register, as modified by the CFPB to protect applicant and borrower privacy, may be obtained on the CFPB's website. A financial institution shall make available the notice following the calendar year for which the data are collected. A financial institution must make the notice available to the public for a period of three years.

Section 1003.5(d)(2) provides that a financial institution may make available to the public, at its discretion its disclosure statement or its loan/application register, as modified by the CFPB to protect applicant and borrower privacy.

Section 1003.5(e) provides that a financial institution must post a general notice about the availability of its HMDA data in the lobby of its home office and of each branch office physically located in each MSA and each MD. This notice must clearly convey that the institution's HMDA data is available on the CFPB's website.

Estimated Burden

Estimated Frequency of Response: On occasion.

Estimated Number of Respondents: 504.

Estimated Total Annual Burden: 504,190 hours.

Comments: On June 17, 2025, the OCC published a 60-day notice for this information collection, (90 FR 25746). The OCC received one comment from a community bank trade organization. The trade organization stated that as HMDA reporting has become more complex, it has increased the need for staffing and investment in software for community banks. The commenter stated that its members experience challenges surrounding HMDA data collection, including general difficulties, the cost of subsequent compliance reviews, general monetary costs, and staff training. The commenter also stated that CFPB expanded and complicated the requirements for collecting data, which the commenter stated is particularly difficult for its members to comply with. The commenter also stated that higher thresholds for when banks need to report HMDA data would deliver the best relief for community banks.

In 2010, Congress transferred rulemaking authority under HMDA from the Federal Reserve Board to the CFPB.⁴ The OCC does not have rulemaking authority under HMDA. Therefore, the OCC does not have authority to make

changes to data collection and reporting requirements and reporting thresholds.

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.

Eden Gray,

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.

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 September 26, 2025 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. 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 Melody Braswell by

emailing PRA@treasury.gov, calling (202) 622-1035, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

1. *Title:* Life Insurance Statement.

OMB Number: 1545-0022.

Project Number: Form 712.

Abstract: Form 712 provides taxpayers and the IRS with information to determine if insurance on the decedent's life is includible in the gross estate and to determine the value of the policy for estate and gift tax purposes. The tax is based on the value of the life insurance policy.

Current Actions: There is no change to the form previously approved by OMB. However, updates to burden calculations will result in an increase of 332,400 burden hours. This form is being submitted for renewal purposes.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses and other for-profit organizations.

Estimated Number of Respondents: 60,000.

Estimated Time per Respondent: 24 hrs. 13 min.

Estimated Total Annual Burden Hours: 1,452,600.

2. *Title:* Statement by Person(s) Receiving Gambling Winnings.

OMB Number: 1545-0239.

Project Number: Form 5754.

Abstract: Form 5754 is to be completed if you receive gambling winnings either for someone else or as a member of a group of winners on the same winning ticket. The information you provide on the form enables the payer of the winnings to prepare Form W-2G, *Certain Gambling Winnings*, for each winner to show the winnings taxable to each.

Current Actions: There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals or households, and not-for-profit institutions.

Estimated Number of Respondents: 204,000.

Estimated Time per Respondent: 12 min.

Estimated Total Annual Burden Hours: 40,800.

3. *Title:* Claim for Refund of Income Tax Return Preparer Penalties.

OMB Number: 1545-0240.

Form Number: 6118.

⁴ See 12 U.S.C. 5581(b)(1) (transferring all consumer financial protection functions of the Federal Reserve Board to the CFPB).

Abstract: Form 6118 is used by tax return preparers to file for a refund of penalties incorrectly charged. The information enables the IRS to process the claim and have the refund issued to the tax return preparer.

Current Actions: There are no changes to the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations and individuals or households.

Estimated Number of Respondents: 5,000.

Estimated Time per Respondent: 1 hour, 8 minutes.

Estimated Total Annual Burden Hours: 5,700 hours.

4. *Title:* Taxable Fuel; registration.

OMB Number: 1545–0725.

Form Number: 928.

Abstract: Under IRC section 4101(b) Secretary may require, as a condition of registration under 4101(a), that the applicant give a bond in an amount that the Secretary determines is appropriate. Applicants that do not meet all the applicable registration tests for Form 637 registration must secure a federal bond, from an acceptable surety or reinsurer listed in Circular 570, prior to receiving a Form 637 registration under section 4101. Form 928 is used for this purpose.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 500.

Estimated Time per Respondent: 2.56 hours.

Estimated Total Annual Burden Hours: 1,280.

5. *Title:* Guidance for qualification as an acceptance agent, and execution of an agreement between an acceptance agent and the Internal Revenue Service relating to the issuance of certain taxpayer identifying numbers.

OMB Number: 1545–1499.

Revenue Procedure Number: 2006–10.

Abstract: Revenue Procedure 2006–10 describes application procedures for becoming an acceptance agent and the requisite agreement that an agent must execute with the Internal Revenue Service.

Current Actions: There are no changes to the paperwork burden previously approved by OMB. This revenue procedure is being submitted for renewal purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals, business or other for-profit organizations, not-for-profit institutions, Federal Government, and state, local or tribal governments.

Estimated Number of Respondents: 4,422.

Estimated Time per Respondent: 3.12 hrs.

Estimated Total Annual Burden Hours: 13,797 hours.

6. *Title:* Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order).

OMB Number: 1545–1504.

Form Number: 911.

Abstract: Form 911 is used by taxpayers to apply for relief from a significant hardship which may have already occurred or is about to occur if the IRS takes or fails to take certain actions. This form is submitted to the IRS Taxpayer Advocate Office in the state or city where the taxpayer resides.

Current Actions: There is no change to the existing collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, business or other for-profit organizations, not-for-profit institutions, farms, and state, local or tribal governments.

Estimated Number of Responses: 93,000.

Estimated Time per Respondent: 30 minutes.

Estimated Total Annual Burden Hours: 46,500.

7. *Title:* User Fee for Employee Plan Determination or Opinion Letter Request.

OMB Control Number: 1545–1772.

Form Number: Form 8717 and Form 8717–A.

Abstract: Internal Revenue Code section 7528 requires the payment of user fees for requests to the IRS for ruling letters, opinion letters, and determination letters. Forms 8717 and 8717–A are used by employee plan providers and sponsors to pay the appropriate fee or a supplemental fee if the payment was not submitted with the initial request.

Current Actions: There is no change to the existing collection; however, the total burden has been reduced due to better estimates.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, and not-for-profit institutions.

Estimated Number of Responses: 1,200.

Estimated Time per Respondent: 2 hours, 38 minutes.

Estimated Total Annual Burden Hours: 3,150.

8. *Title:* Waiver of Right to Consistent Agreement of Partnership Items and Partnership-Level Determinations as to Penalties, Additions to Tax, and Additional Amounts.

OMB Number: 1545–1969.

Form Number: 13751.

Abstract: Form 13751 is used to determine the eligibility for participation in the settlement initiative of taxpayers related through TEFRA partnerships to ineligible applicants. Such determinations will involve partnership items and partnership-level determinations, as well as the calculation of tax liabilities resolved under this initiative, including penalties and interest.

Current Actions: There is no change to the burden previously approved by OMB. This submission is for renewal purposes.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, Business or other for-profit organizations, not-for-profit institutions.

Estimated Number of Respondents: 100.

Estimated Time per Respondent: 1 hours.

Estimated Total Annual Burden Hours: 100 hours.

9. *Title:* Electronic Tax Administration Advisory Committee Membership Application.

OMB Number: 1545–2231.

Project Number: Form 13768.

Abstract: The Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 98) authorized the creation of the Electronic Tax Administration Advisory Committee (ETAAC). ETAAC has a primary duty of providing input to the Internal Revenue Service (IRS) on its strategic plan for electronic tax administration. Accordingly, ETAAC's responsibilities involve researching, analyzing and making recommendations on a wide range of electronic tax administration issues.

Current Actions: There is no change in the form previously approved by OMB. However, updates in the burden calculations will increase the estimated annual burden by 13 hours. This form is being submitted for renewal purposes only.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses and other for-profit organizations, and individuals.

Estimated Number of Respondents: 40.

Estimated Time per Respondent: 1 hr., 30 min.

Estimated Total Annual Burden Hours: 60.

10. *Title:* Reporting of Health Insurance Coverage.
OMB Control Number: 1545–2252.
Form Number: Form 1094–B and 1095–B.
Regulation Project Number: TD 9660.
Abstract: Treasury Decision (TD) 9660 imposes the reporting requirement under section 1502 of the Affordable Care Act (section 6055 of the Internal Revenue Code) on health insurance issuers, employer-sponsored self-insured plans and government-sponsored programs that provide minimum essential coverage. The IRS developed Form 1095–B, Health Coverage, to report this information about individuals who are covered by minimum essential coverage. Form 1094–B, Transmittal of Health Coverage Information Returns, serves as a transmittal for Form 1095–B.
Current Actions: There is no change to the previously approved collection.
Type of Review: Extension of a currently approved collection.
Affected Public: Business or other for-profit organizations, not-for-profit institutions, and state, local, or tribal governments.
Estimated Number of Responses: 211,755,000.
Estimated Time per Respondent: 11 minutes.
Estimated Total Annual Burden Hours: 3,572,000.

11. *Title:* Notice Regarding Certain Church Plan Clarifications under Section 336 of the PATH Act.
OMB Number: 1545–2279.
Regulation Project Number: Notice—2018–81.
Abstract: Notice 2018–81 describes the manner in which taxpayers notify the Internal Revenue Service (IRS) of revocation of an election to aggregate or disaggregate certain church-related organizations from treatment as a single employer under section 414(c)(2)(C) and (D). Churches and church-related organizations are allowed to make elections to aggregate or disaggregate for this purpose under section 414(c)(2)(C) and (D), which were added to the Code by section 336(a) of the Protecting Americans from Tax Hikes Act of 2015 (Pub. L. 114–113 (129 Stat. 2242 (2015)) (PATH Act)).
Current Actions: There are no changes to the paperwork burden previously approved by OMB.
Type of Review: Extension of a currently approved collection.
Affected Public: Business or other Not-for-profit; Individuals or households.
Estimated Number of Respondents: 3.
Estimated Time per Respondent: 2 hours.
Estimated Total Annual Burden Hours: 6 hours.
12. *Title:* Relief for Service in Combat Zone and for Presidentially Declared Disaster.

OMB Number: 1545–2286.
Regulation Project Number: TD 8911, TD 9443, Form 15109.
Abstract: This collection covers the rules under section 7508 of the Internal Revenue Code (IRC), relating to postponement of certain acts by reason of service in a combat zone, and IRC section 7508A, relating to postponement of certain tax-related deadlines by reason of a Presidentially declared disaster. Form 15109 helps the U.S. Armed Forces members and support personnel to request tax deferral benefits while working in a qualified combat zone, contingency operation, or hazardous duty station.
Current Actions: There are no changes in the paperwork burden previously approved by OMB.
Type of Review: Extension of a currently approved collection.
Affected Public: Individuals or households.
Estimated Number of Respondents: 20,000.
Estimated Time per Respondent: 20 minutes.
Estimated Total Annual Burden Hours: 6,600.
Authority: 44 U.S.C. 3501 *et seq.*
Melody Braswell,
Treasury PRA Clearance Officer.
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