

PENALTIES APPLICABLE TO FEDERAL SAVINGS ASSOCIATIONS

U.S. Code citation	CMP Description	Maximum penalty amount (in Dollars) ¹
12 U.S.C. 1464(v)	Reports of Condition: 1st Tier 2nd Tier 3rd Tier	3,928 39,278 ² 1,963,870
12 U.S.C. 1467(d)	Refusal of Affiliate to Cooperate in Examination	9,819
12 U.S.C. 1467a(r)	Late/Inaccurate Reports: 1st Tier 2nd Tier 3rd Tier	3,928 39,278 ² 1,963,870
12 U.S.C. 1817(j)(16)	Violation of Change in Bank Control Act: Tier 1 Tier 2 Tier 3	9,819 49,096 ² 1,963,870
12 U.S.C. 1818(i)(2) ³	Violation of Law, Unsafe or Unsound Practice, or Breach of Fiduciary Duty: Tier 1 Tier 2 Tier 3	9,819 49,096 ² 1,963,870
12 U.S.C. 1820(k)(6)(A)(ii)	Violation of Post-Employment Restrictions: Per violation	323,027
12 U.S.C. 1832(c)	Violation of Withdrawals by Negotiable or Transferable Instruments for Transfers to Third Parties: Per violation	2,593
12 U.S.C. 1884	Violation of the Bank Protection Act	285
12 U.S.C. 1972(2)(F)	Violation of Provisions regarding Correspondent Accounts, Unsafe or Unsound Practices, or Breach of Fiduciary Duty: Tier 1 Tier 2 Tier 3	9,819 49,096 ² 1,963,870
15 U.S.C. 78u-2(b)	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 1st Tier (other person)—Per violation 2nd Tier (natural person)—Per violation 2nd Tier (other person)—Per violation 3rd Tier (natural person)—Per violation 3rd Tier (other person)—Per violation	9,239 92,383 92,383 461,916 184,767 923,831
15 U.S.C. 1639e(k)	Violation of Appraisal Independence Requirements: First violation Subsequent violations	11,279 22,556
42 U.S.C. 4012a(f)(5)	Flood Insurance: Per violation	2,133

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.

Dated: January 9, 2018.

Karen Solomon,
Acting Senior Deputy Comptroller and Chief Counsel, 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 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:

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: 1,000.

Title: Rev. Proc. 99–21 Disability Suspension.

OMB Control Number: 1545–1649.

Type of Review: Extension without change of a currently approved collection.

Abstract: The information is needed to establish a claim that a taxpayer was financially disabled for purposes of section 6511(h) of the Internal Revenue Code (which was added by section 3203 of the Internal Revenue Service Restructuring and Reform Act of 1998). Under section 6511(h), the statute of limitations on claims for credit or refund is suspended for any period of an individual taxpayer's life during which the taxpayer is unable to manage his or her financial affairs because of a medically determinable mental or physical impairment, if the impairment can be expected to result in death, or has lasted (or can be expected to last) for a continuous period of not less than 12 months. Section 6511(h)(2)(A) requires that proof of the taxpayer's financial disability be furnished to the Internal Revenue Service.

Form: None.

Affected Public: Individuals or Households.

Estimated Total Annual Burden Hours: 24,100.

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 PRA Clearance Officer.

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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,