

carryforward DTAs in the July 2021 notice.

The agencies are still considering comments received on the Tax NPR. Therefore, the agencies are deferring consideration of any instruction changes related to DTAs to a future Paperwork Reduction Act notice, which will also provide an opportunity for additional comment on the instructions. The agencies did receive two comments on the proposed instruction revisions for DTAs, which will be considered when developing that notice.

### III. Timing

As stated in the July 2021 notice, the proposed reporting change for the new item related to SA-CCR would take effect starting with the December 31, 2021, Call Report.

### IV. Request for Comment

Public comment is requested on all aspects of this joint notice. Comment is specifically invited on:

(a) Whether the proposed revisions to the collections of information that are the subject of this notice are necessary for the proper performance of the agencies' functions, including whether the information has practical utility;

(b) The accuracy of the agencies' estimates of the burden of the information collections as they are proposed to be revised, 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.

Comments submitted in response to this joint notice will be shared among the agencies.

**Patrick T. Tierney,**

*Assistant Director, Bank Advisory Office of the Comptroller of the Currency.*

Board of Governors of the Federal Reserve System.

**Michele Taylor Fennell,**

*Deputy Associate Secretary of the Board.*

Federal Deposit Insurance Corporation.

Dated at Washington, DC, on October 28, 2021.

**James P. Sheesley,**

*Assistant Executive Secretary.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Regulation Project

**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 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. The IRS is soliciting comments concerning Form 8928, Return of Certain Excise Taxes of the Internal Revenue Code and information collection requirements related to employer comparable contributions of HSAs and requirement for filing excise tax under section 4980B, 4980D, 4980E & 4980G.

**DATES:** Written comments should be received on or before January 3, 2022 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this regulation should be directed to Sara Covington, at Internal Revenue Service, Room 6525, 1111 Constitution Avenue NW, Washington, DC 20224, or at (737) 800-6149 or through the internet at [Sara.L.Covington@irs.gov](mailto:Sara.L.Covington@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Form 8928—Return of Certain Excise Taxes Under Chapter 43 of the Internal Revenue Code & TD 9457—Employer Comparable Contributions to HSAs and requirement of Return for filing excise taxes under sections 4980B, 4980D, 4980E and 4980G.

*OMB Number:* 1545-2146.

*Form Number:* 8928.

*Regulation Project Number:* REG-120476-07 (TD 9457).

*Abstract:* Form 8928 is used by employers, group health plans HMOs, and third-party administrators to report and pay excise taxes due for failures under sections 4980B, 4980D, 4980E, and 4980G. The information results from the requirement form TD 9457 to file a return for the payment of the excise taxes under sections 4980B, 4980D, 4980E, and 4980G of the code.

*Current Actions:* There are no changes being made to the form or this existing regulation at this time.

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

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

*Estimated Number of Respondents:* 68.

*Estimated Time per Respondent:* 23.48 hours.

*Estimated Total Annual Burden Hours:* 1,597.

The following paragraph applies to all of 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 as long as 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.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency'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 of information 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.

Approved: November 1, 2021.

**Sara L. Covington,**

*IRS Tax Analyst.*

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