

Following the close of this notice's 60-day comment period, the OCC will publish a second notice with a 30-day comment period. You may review comments and other related materials that pertain to this information collection beginning on the date of publication of the second notice for this collection by the method set forth in the next bullet. Following the close of this notice's 60-day comment period, the OCC will publish a second notice with a 30-day comment period.

- **Viewing Comments Electronically:** Go to [www.reginfo.gov](http://www.reginfo.gov). Hover over the "Information Collection Review" tab. Underneath the "Currently under Review" section heading, from the drop-down menu select "Department of Treasury" and then click "submit." This information collection can be located by searching by OMB control number "1557-NEW" or "Community Reinvestment Act Qualifying Activities Confirmation Request Form." Upon finding the appropriate information collection, click on the related "ICR Reference Number." On the next screen, select "View Supporting Statement and Other Documents" and then click on the link to any comment listed at the bottom of the screen.

- For assistance in navigating [www.reginfo.gov](http://www.reginfo.gov), please contact the Regulatory Information Service Center at (202) 482-7340.

**FOR FURTHER INFORMATION CONTACT:** Shaquita Merritt, OCC Clearance Officer, (202) 649-5490, Chief Counsel's Office, Office of the Comptroller of the Currency, 400 7th Street SW, Suite 3E-218, Washington, DC 20219.

**SUPPLEMENTARY INFORMATION:** Under the PRA (44 U.S.C. 3501-3520), Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information that they conduct or sponsor. "Collection of information" is defined in 44 U.S.C. 3502(3) and 5 CFR 1320.3(c) to include agency requests or requirements that members of the public submit reports, keep records, or provide information to a third party. Section 3506(c)(2)(A) of title 44 requires Federal agencies to provide a 60-day notice in the **Federal Register** concerning each proposed collection of information, including each proposed extension of an existing collection of information, before submitting the collection to OMB for approval. To comply with this requirement, the OCC is publishing notice of the collection of information set forth in this document.

*Title:* Community Reinvestment Act Qualifying Activities Confirmation Request Form.

*OMB Control No.:* 1557-NEW.

*Abstract:* The OCC is revising and requesting a new OMB control number for its form titled "Community Reinvestment Act Qualifying Activities Confirmation Request Form," which is currently approved under OMB Control No. 1557-0160.

The form was created to address the need for a qualifying activities confirmation process that would allow banks and interested parties to ascertain whether an activity qualifies under the Community Reinvestment Act (CRA). The process was well-received and strongly supported by commenters on the OCC ANPR and NPR that resulted in the 2020 final rule. Commenters on the OCC's September 2021 CRA NPR expressed support for such a confirmation system and, thus, the OCC has determined that it is important to implement a better-designed system to more effectively and efficiently allow for the confirmation of CRA qualifying activities. The proposed revised form includes the following changes:

- The relocation of the regulation citation checklist of qualifying activities from the submitter portion of the form to the OCC portion of the form to reduce burden on the submitter and more accurately capture the qualifying basis of a CRA activity.
- The relocation of the activity title field from the submitter portion of the form to the OCC portion of the form to reduce burden on the submitter and permit the OCC to develop an appropriate and unique identifying title of the activity for the qualifying activities confirmation request decision list and the CRA Illustrative List of Qualifying Activities, when applicable.
- The relocation of the activity short description field from the submitter portion of the form to the OCC portion of the form to reduce burden on the submitter and permit the OCC to develop a unique, appropriate identifying short description of the activity for the qualifying activities confirmation request decision list and the CRA Illustrative List of Qualifying Activities, when applicable.
- The addition of a new field to the submitter portion of the form to provide for the identification of a contact's bank or organization, if applicable, as that entity may differ from the bank or organization conducting the activity.
- The elimination of the OCC portion of the form from the publicly-available submitter portion of the form consistent with the integration of the OCC portion of the form into a web-based platform that eliminates use of the Adobe Acrobat format in conducting the review of submitted activities.

- The revision of regulatory citations in the form.

- The addition of a field indicating whether the activity occurred between October 1, 2021, and December 31, 2021.

*Type of Review:* Regular.

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

*Number of Respondents:* 120.

*Frequency of Response:* On occasion.

*Total Annual Burden:* 2,280 hours.

Comments submitted in response to this notice will be summarized and 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 has 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 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.

**Patrick T. Tierney,**

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

[FR Doc. 2021-27160 Filed 12-14-21; 8:45 am]

**BILLING CODE 4810-33-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Extension of Information Collection Request Submitted for Public Comment; Requirements Related to Requests for Ruling and Determination Letters

**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 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. Currently, the IRS is

soliciting comments concerning the guidance for taxpayers regarding information collection requirements related to requests for ruling and determination letters.

**DATES:** Written comments should be received on or before February 14, 2022 to be assured of consideration.

**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 60 days of publication of this notice to *omb.unit@irs.gov*. Please include, "OMB Number: 1545-1522—Public Comment Request Notice" in the Subject line. Requests for additional information or copies of this collection can be directed to Ronald J. Durbala, at *RJoseph.Durbala@irs.gov*.

**SUPPLEMENTARY INFORMATION:**

*Title:* Rulings and determination letters.

*OMB Number:* 1545-1522.

*Regulation Project Number:* Rev. Proc. 2021-1.

*Abstract:* This revenue procedure explains how the Service provides advice to taxpayers on issues under the jurisdiction of the Associate Chief Counsel (Corporate), the Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes), the Associate Chief Counsel (Financial Institutions and Products), the Associate Chief Counsel (Income Tax and Accounting), the Associate Chief Counsel (International), the Associate Chief Counsel (Passthroughs and Special Industries), and the Associate

Chief Counsel (Procedure and Administration). It explains the forms of advice and the way advice is requested by taxpayers and provided by the Service.

*Current Actions:* The previous approval was inadvertently discontinued. This submission is being made to request OMB approval on an existing collection in use without an OMB Control Number.

*Type of Review:* Existing collection in use without an OMB Control Number.

*Affected Public:* Individuals or Households.

*Estimated Number of Respondents:* 3,956.

*Estimated Time per Respondent:* 79.88 hrs.

*Estimated Total Annual Burden Hours:* 316,020.

The following paragraph applies to all 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 if 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.

*Desired Focus of Comments:* The Internal Revenue Service (IRS) is

particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility.

- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used.

- Enhance the quality, utility, and clarity of the information to be collected; and

- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: December 9, 2021.

**Ronald J. Durbala,**

*IRS Tax Analyst.*

[FR Doc. 2021-27105 Filed 12-14-21; 8:45 am]

**BILLING CODE 4830-01-P**