

the OCC to exempt, by order, a transaction of a national bank or Federal savings association, respectively, from the affiliate transaction requirements of section 23A and section 11 of the HOLA if: (1) the OCC and the Board jointly find the exemption to be in the public interest and consistent with the purposes of section 23A or section 11 and (2) within 60 days of receiving notice of such finding, the Federal Deposit Insurance Corporation does not object in writing to the finding. Such objection would be based on a determination that the exemption presents an unacceptable risk to the Deposit Insurance Fund.⁵

Twelve CFR 31.3(d) sets forth procedures that a national bank and Federal savings association must follow to request such exemptions. These procedures are modeled after the Board's procedures in Regulation W. A national bank or Federal savings association may request an exemption from the requirements of section 23A or section 11 of the HOLA, as applicable, and 12 CFR part 223 by submitting a written request to the Deputy Comptroller for Licensing with a copy to the appropriate Federal Reserve Bank. The request must:

- (1) Describe in detail the transaction or relationship for which the national bank or Federal savings association seeks an exemption;
- (2) Explain why the OCC should exempt the transaction or relationship;
- (3) Explain how the exemption would be in the public interest and consistent with the purposes of section 23A or section 11 of the HOLA, as applicable; and
- (4) Explain why the exemption does not present an unacceptable risk to the Deposit Insurance Fund.

Type of Review: Regular.

Affected Public: Businesses or other for-profit.

Estimated Number of Respondents: 1.
Estimated Frequency of Response: On occasion.

Estimated Total Annual Burden: 10 hours.

On August 22, 2022, the OCC published a 60-day notice for this information collection, (87 FR 51487). No comments were received. Comments continue to be solicited 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.

Theodore J. Dowd,

Deputy Chief Counsel, Office of the Comptroller of the Currency.

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BILLING CODE 4810-33-P

DEPARTMENT OF THE TREASURY

Office of Foreign Assets Control

Notice of OFAC Sanctions Actions

AGENCY: Office of Foreign Assets Control, Treasury.

ACTION: Notice.

SUMMARY: The U.S. Department of the Treasury's Office of Foreign Assets Control (OFAC) is publishing the names of one or more persons that have been placed on OFAC's Specially Designated Nationals and Blocked Persons List (SDN List) based on OFAC's determination that one or more applicable legal criteria were satisfied. All property and interests in property subject to U.S. jurisdiction of these persons are blocked, and U.S. persons are generally prohibited from engaging in transactions with them.

DATES: See **SUPPLEMENTARY INFORMATION** section for effective date(s).

FOR FURTHER INFORMATION CONTACT:

OFAC: Andrea Gacki, Director, tel.: 202-622-2490; Associate Director for Global Targeting, tel.: 202-622-2420; Assistant Director for Licensing, tel.: 202-622-2480; Assistant Director for Regulatory Affairs, tel.: 202-622-4855; or the Assistant Director for Sanctions Compliance & Evaluation, tel.: 202-622-2490.

SUPPLEMENTARY INFORMATION:

Electronic Availability

The SDN List and additional information concerning OFAC sanctions programs are available on OFAC's website (<https://www.treasury.gov/ofac>).

Notice of OFAC Actions

On December 15, 2022, OFAC determined that the property and interests in property subject to U.S. jurisdiction of the following persons are blocked and also identified the following property as blocked under the relevant sanctions authority listed below.

⁵ 12 U.S.C. 1468.

1. PUBLIC JOINT STOCK COMPANY ROSBANK (f.k.a. AKB ROSBANK OAO; f.k.a. AKB ROSBANK PAO; f.k.a. COMMERCIAL BANK NEZAVISIMOST; f.k.a. JOINT STOCK COMMERCIAL BANK ROSBANK; a.k.a. ROSBANK PJSC), 34 Mashy Poryvaevoy Street, Moscow 107078, Russia; PO Box 208, Moscow 107078, Russia; SWIFT/BIC RSBNRUMM; Website <https://www.rosbank.ru/>; Organization Established Date 02 Mar 1993; Equity Ticker ROSB; ISIN RU000A0HHK26; Target Type Financial Institution; Tax ID No. 7730060164 (Russia); Legal Entity Number HOXMZG026UQNRK6J0C60 (Russia); Registration Number 1027739460737 (Russia) [RUSSIA-EO14024].

Designated pursuant to section 1(a)(i) of Executive Order 14024 of April 15, 2021, "Blocking Property With Respect To Specified Harmful Foreign Activities of the Government of the Russian Federation," 86 FR 20249 (April 19, 2021) (E.O. 14024) for operating or having operated in the financial services sector of the Russian Federation economy.

2. ESTATE MANAGMENT COMPANY LIMITED (Cyrillic: ООО ЭСТЕЙТ МЕНЕДЖМЕНТ) (a.k.a. ESTATE MANAGEMENT CO. LTD.), d. 11 litera A kom. 437 ofis A410, per. Degtyarny, St. Petersburg 191144, Russia; Organization Established Date 19 Feb 2010; Organization Type: Real estate activities with own or leased property; Tax ID No. 7842425303 (Russia); Government Gazette Number 64275786 (Russia); Registration Number 1107847046801 (Russia) [RUSSIA-EO14024] (Linked To: VTB BANK PUBLIC JOINT STOCK COMPANY).

Designated pursuant to section 1(a)(vii) of E.O. 14024 for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, VTB BANK PUBLIC JOINT STOCK COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 14024.

3. KORDEX JOINT STOCK COMPANY (a.k.a. AO KORDEKS (Cyrillic: АО КОРДЕКС); a.k.a. KORDEX AO; f.k.a. KORDEX OOO; a.k.a. NEPUBLICHNOE AKTSIONERNOE OBSHCHESTVO KORDEX), 44, shosse Yaroslavskoe, Moscow 129337, Russia; Organization Established Date 13 Nov 2009; Organization Type: Management consultancy activities; Tax ID No. 7716823181 (Russia); Government Gazette Number 63681478 (Russia); Registration Number 1167746394881 (Russia) [RUSSIA-EO14024] (Linked To: VTB BANK PUBLIC JOINT STOCK COMPANY).

Designated pursuant to section 1(a)(vii) of E.O. 14024 for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, VTB BANK PUBLIC JOINT STOCK COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 14024.

4. RYABINOVAYA OOO (Cyrillic: ООО РЯБИНОВАЯ) (a.k.a. OBSHCHESTVO S ORGANICHENNOI OTVETSTVENNOSTYU RYABINOVAYA), 4 d., ul. Shosseinaya Moscow, Moscow 109548, Russia; Organization Established Date 06 Nov 2015; Organization Type: Real estate activities on a fee or contract basis; Tax ID No. 7723416596 (Russia); Registration Number 5157746021043 (Russia) [RUSSIA-EO14024] (Linked To: VTB BANK PUBLIC JOINT STOCK COMPANY).

Designated pursuant to section 1(a)(vii) of E.O. 14024 for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, VTB BANK PUBLIC JOINT STOCK COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 14024.

5. LIMITED LIABILITY COMPANY VTB INFRASTRUCTURE INVESTMENTS (a.k.a. LLC VTB INFRASTRUCTURE INVESTMENTS (Cyrillic: ООО ВТБ ИНФРАСТРУКТУРНЫЕ ИНВЕСТИЦИИ); a.k.a. VTB INFRASTRUKTURNYE INVESTITSII), Presnenskay Nab D. 10, Floor 15, Pomeshchenie III, Moscow 123112, Russia; d. 12 etazh 20 Mesto 20.41V, naberezhnaya Presnenskaya, Moscow 123112, Russia; Organization Established Date 28 May 2012; Organization Type: Other business support service activities n.e.c.; Tax ID No. 7703768889 (Russia); Government Gazette Number 09824582 (Russia); Registration Number 1127746409801 (Russia) [RUSSIA-EO14024] (Linked To: VTB BANK PUBLIC JOINT STOCK COMPANY).

Designated pursuant to section 1(a)(vii) of E.O. 14024 for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, VTB BANK PUBLIC JOINT STOCK COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 14024.

6. JOINT STOCK COMPANY VTB DEVELOPMENT (a.k.a. AKTSIONERNOE OBSHCHESTVO VTB DEVELOPMENT; a.k.a. AO VTB DEVELOPMENT (Cyrillic: АО ВТБ ДЕВЕЛОПМЕНТ); a.k.a. VTB DEVELOPMENT AO), Ul. B. Morskaya D. 30, Saint Petersburg 190000, Russia; d. 11 litera A kom 560, per. Degtyarny, St. Petersburg 191144, Russia; Organization Established Date 07 Jul 2005; Organization Type: Non-specialized wholesale trade; Tax ID No. 7838327945 (Russia); Registration Number 1057811461091 (Russia) [RUSSIA-EO14024] (Linked To: VTB BANK PUBLIC JOINT STOCK COMPANY).

Designated pursuant to section 1(a)(vii) of E.O. 14024 for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, VTB BANK PUBLIC JOINT STOCK COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 14024.

7. OBSHCHESTVO S OGRANICHENNOI OTVETSTVENNOSTYU VTB SYRYEVYE TOVARY K HOLDING (a.k.a. OBSHCHESTVO S

ORGANICHENNOI OTVETSTVENNOSTYU VTB SYREVYE TOVARY K HOLDING; a.k.a. VTB SYREVYE TOVARY K HOLDING OOO (Cyrillic: OOO ВТБ СЫРЬЕВЫЕ ТОВАРЫ ХОЛДИНГ); a.k.a. VTB SYRYEVYE TOVARY K HOLDING), Nab. Presnenskaya D. 12, Floor 31 Mesto 31.147, Moscow 123112, Russia; Organization Established Date 30 Mar 2016; Organization Type: Non-specialized wholesale trade; Tax ID No. 7703408597 (Russia); Registration Number 1167746344248 (Russia) [RUSSIA-EO14024] (Linked To: VTB BANK PUBLIC JOINT STOCK COMPANY).

Designated pursuant to section 1(a)(vii) of E.O. 14024 for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, VTB BANK PUBLIC JOINT STOCK COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 14024.

8. MEGACOM LIMITED LIABILITY COMPANY (a.k.a. MEGAKOM (Cyrillic: МЕГАКОМ)), Ul. Letnikovskaya D. 20, Str. 4, Pom. I. Kom. 3, Moscow 115114, Russia; Organization Established Date 10 Apr 2006; Organization Type: Construction of buildings; Tax ID No. 7705725009 (Russia); Registration Number 1067746471990 (Russia) [RUSSIA-EO14024] (Linked To: VTB BANK PUBLIC JOINT STOCK COMPANY).

Designated pursuant to section 1(a)(vii) of E.O. 14024 for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, VTB BANK PUBLIC JOINT STOCK COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 14024.

9. LIMITED LIABILITY COMPANY VTB COMMERCIAL FINANCE (a.k.a. VTB COMMERCIAL FINANCE LLC (Cyrillic: OOO ВТБ КОММЕРЧЕСКОЕ ФИНАНСИРОВАНИЕ)), Nab. Presnenskaya D. 6, Str. 2, Floor 6, Pomeshch. 1, Moscow 123112, Russia; Organization Established Date 19 Apr 2021; Target Type Financial Institution; Tax ID No. 9703032732 (Russia); Registration Number 1217700186440 (Russia) [RUSSIA-EO14024] (Linked To: VTB BANK PUBLIC JOINT STOCK COMPANY).

Designated pursuant to section 1(a)(vii) of E.O. 14024 for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, VTB BANK PUBLIC JOINT STOCK COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 14024.

10. OBSHCHESTVO S OGRANICHENNOI OTVETSTVENNOSTYU PROEKT (a.k.a. VTB PROEKT OOO (Cyrillic: OOO ВТБ ПРОЕКТ)), d. 43 str. 1, ul. Vorontsovskaya, Moscow 109147, Russia; Organization Established Date 22 Feb 2012; Organization Type: Financial leasing; alt. Organization Type: Real estate activities on a fee or contract basis; Tax ID No. 7710907460 (Russia); Registration Number 1127746118752 (Russia) [RUSSIA-EO14024] (Linked To: VTB BANK PUBLIC JOINT STOCK COMPANY).

Designated pursuant to section 1(a)(vii) of E.O. 14024 for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, VTB BANK PUBLIC JOINT STOCK COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 14024.

11. VB-SERVICE COMPANY LIMITED (a.k.a. VB-SERVICE LTD (Cyrillic: ООО ВБ-СЕРВИС)), d. 12 kom. A8, naberezhnaya Presnenskaya, Moscow 123112, Russia; Ul. Marksistskaya D. 5, Kor. 1, Moscow 109147, Russia; Organization Established Date 26 Nov 1998; Organization Type: Real estate activities on a fee or contract basis; Tax ID No. 7709266211 (Russia); Government Gazette Number 18700821 (Russia); Registration Number 1027739150900 (Russia) [RUSSIA-EO14024] (Linked To: VTB BANK PUBLIC JOINT STOCK COMPANY).

Designated pursuant to section 1(a)(vii) of E.O. 14024 for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, VTB BANK PUBLIC JOINT STOCK COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 14024.

12. OBSHCHESTVO S OGRANICHENNOI OTVETSTVENNOSTYU DOLGOVOI TSENTR (a.k.a. DOLGOVOI TSENTR, ООО ДОЛГОВОЙ ЦЕНТР)), Pl. Turgenevskaya D. 2, Pomesch. XV, Kom. 6, Moscow 101000, Russia; Organization Established Date 24 Apr 2006; Organization Type: Other business support service activities n.e.c.; Tax ID No. 7708597482 (Russia); Registration Number 1067746524471 (Russia) [RUSSIA-EO14024] (Linked To: VTB BANK PUBLIC JOINT STOCK COMPANY).

Designated pursuant to section 1(a)(vii) of E.O. 14024 for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, VTB BANK PUBLIC JOINT STOCK COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 14024.

13. JOINT STOCK COMPANY CITYBIKE (a.k.a. AKTSIONERNOE OBSHCHESTVO SITIBAIK; a.k.a. SITIBAIK AO (Cyrillic: АО СИТИБАЙК)), Nab. Berezhkovskaya D. 20, Str. 9, Pomesch. 1, Moscow 121059, Russia; Organization Established Date 23 Nov 2012; Tax ID No. 7734691058 (Russia); Registration Number 1127747175160 (Russia) [RUSSIA-EO14024] (Linked To: VTB BANK PUBLIC JOINT STOCK COMPANY).

Designated pursuant to section 1(a)(vii) of E.O. 14024 for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, VTB BANK PUBLIC JOINT STOCK COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 14024.

14. ITC CONSULTANTS CYPRUS LIMITED, Christodoylou Chatzipaylou 221 Helios Court, Floor No. 1, Limassol 3036, Cyprus; Organization Established Date 09 Oct 1989; Organization Type: Management consultancy activities; Registration Number HE37569 (Cyprus) [RUSSIA-EO14024] (Linked To: VTB BANK PUBLIC JOINT STOCK COMPANY).

Designated pursuant to section 1(a)(vii) of E.O. 14024 for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, VTB BANK PUBLIC JOINT STOCK COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 14024.

15. EMBASSY DEVELOPMENT LIMITED, New Street 26, Saint Helier JE2 3RA, Jersey; Organization Established Date 06 May 2005; Target Type Financial Institution; Registration Number 90112 (United Kingdom) [RUSSIA-EO14024] (Linked To: VTB BANK PUBLIC JOINT STOCK COMPANY).

Designated pursuant to section 1(a)(vii) of E.O. 14024 for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, VTB BANK PUBLIC JOINT STOCK COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 14024.

16. VTB LEASING JOINT STOCK COMPANY (a.k.a. AO VTB LIZING; a.k.a. JSC VTB LEASING; a.k.a. VTB LEASING JSC), Per. 2-I Volkonskii, D. 10, Moscow 127473, Russia; Ul. Vorontsovskaya, D. 43, Str. 1, Moscow 109147, Russia; Website www.vtb-leasing.ru; Executive Order 13662 Directive Determination - Subject to Directive 1; Secondary sanctions risk: Ukraine-/Russia-Related Sanctions Regulations, 31 CFR 589.201 and/or 589.209; Organization Established Date 13 Jun 2002; Organization Type: Financial leasing; Registration ID 1037700259244 (Russia); Tax ID No. 7709378229 (Russia); For more information on directives, please visit the following link: <http://www.treasury.gov/resource-center/sanctions/Programs/Pages/ukraine.aspx#directives> [UKRAINE-EO13662] [RUSSIA-EO14024] (Linked To: VTB BANK PUBLIC JOINT STOCK COMPANY).

Designated pursuant to section 1(a)(vii) of E.O. 14024 for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, VTB BANK PUBLIC JOINT STOCK COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 14024.

17. AKTSIONERNOE OBSHCHESTVO SG-DEVELOPMENT (f.k.a. GALS-DEVELOPMENT PAO; f.k.a. HAS-DEVELOPMENT JSC; f.k.a. JOINT STOCK COMPANY HALS-DEVELOPMENT; f.k.a. PUBLIC JOINT STOCK COMPANY HALS-DEVELOPMENT; f.k.a. PUBLIC JOINT STOCK COMPANY SG-DEVELOPMENT; a.k.a. SG-DEVELOPMENT, AO), d. 35 str. 1 Etazh 5, Pomesch. I, Kom. 129, Prospekt Leningradski, Moscow 125284, Russia; Website www.hals-development.ru; Executive Order 13662 Directive Determination - Subject to Directive 1; Secondary sanctions risk: Ukraine-/Russia-Related Sanctions Regulations, 31 CFR 589.201 and/or 589.209; Organization Established Date 21 Jan 1994; Organization Type: Real estate activities on a fee or contract basis; Registration ID 1027739002510 (Russia); Tax ID No. 7706032060 (Russia); For more information on directives, please visit the following link: <http://www.treasury.gov/resource-center/sanctions/Programs/Pages/ukraine.aspx#directives> [UKRAINE-EO13662] [RUSSIA-EO14024] (Linked To: VTB BANK PUBLIC JOINT STOCK COMPANY).

Designated pursuant to section 1(a)(vii) of E.O. 14024 for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, VTB BANK PUBLIC JOINT STOCK COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 14024.

18. VTB REAL ESTATE LIMITED LIABILITY COMPANY (a.k.a. VTB NEDVIZHIMOST, OOO; a.k.a. VTB REAL ESTATE, LLC), d. 10 etazh 7 (BLOK A), Naberezhnaya Presnenskaya, Moscow 123112, Russia; Executive Order 13662 Directive Determination - Subject to Directive 1; Secondary sanctions risk: Ukraine-/Russia-Related Sanctions Regulations, 31 CFR 589.201 and/or 589.209; Organization Established Date 08 Apr 2011; Organization Type: Real estate activities on a fee or contract basis; Registration ID 1117746272907 (Russia); Tax ID No. 7729679810 (Russia); Government Gazette Number 91457857 (Russia); For more information on directives, please visit the following link: <http://www.treasury.gov/resource-center/sanctions/Programs/Pages/ukraine.aspx#directives> [UKRAINE-EO13662] [RUSSIA-EO14024] (Linked To: VTB BANK PUBLIC JOINT STOCK COMPANY).

Designated pursuant to section 1(a)(vii) of E.O. 14024 for being owned or controlled by, or having acted or purported to act for or on behalf of, directly or indirectly, VTB BANK PUBLIC JOINT STOCK COMPANY, a person whose property and interests in property are blocked pursuant to E.O. 14024.

Dated: December 15, 2022.

Andrea M. Gacki,

*Director, Office of Foreign Assets Control,
U.S. Department of the Treasury.*

[FR Doc. 2022-27556 Filed 12-19-22; 8:45 am]

BILLING CODE 4810-AL-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Carbon Dioxide Sequestration Credit

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

ACTION: Notice.

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 Form 8933, Carbon Dioxide Sequestration Credit.

DATES: Comments should be received on or before January 19, 2023 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.

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)

Title: Carbon Dioxide Sequestration Credit.

OMB Number: 1545-2132.

Form Number: 8933.

Abstract: Use Form 8933 to claim the carbon oxide sequestration credit. The credit is allowed for qualified carbon oxide that is captured and disposed of or captured, used, and disposed of by the taxpayer in secure geological storage. Only carbon oxide captured and disposed of or used within the United States or a U.S. possession is taken into account when figuring the credit.

Current Actions: Form 8933 has been updated and revised to reflect new provisions under Public Law 117-169, section 13104.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses and other for-profit organizations, Individuals or households, and Farms.

Estimated Number of Respondents: 250.

Estimated Time per Respondent: 17 hours 31 min.

Estimated Total Annual Burden Hours: 4,380.

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: 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 will 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.