

b. The accuracy of the Board's estimate of the burden of the proposed information collection, 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 collection on respondents, including through the use of automated collection techniques or other forms of information technology; and

e. Estimates of capital or startup costs and costs of operation, maintenance, and purchase of services to provide information.

At the end of the comment period, the comments and recommendations received will be analyzed to determine the extent to which the Board should modify the proposal.

Proposal Under OMB Delegated Authority To Extend for Three Years, Without Revision, the Following Information Collection

Collection title: Recordkeeping Provisions Associated with the Interagency Statement on Complex Structured Finance Activities.

Collection identifier: FR 4022.

OMB control No.: 7100-0311.

General description of collection: This interagency guidance (the Statement)¹ states that certain financial institutions should establish and maintain written policies and procedures for identifying, evaluating, assessing, documenting, and controlling risks associated with complex structured finance transactions (CSFTs) and should retain certain documents related to elevated risk CSFTs,² which are a subcategory of CSFTs. The FR 4022 covers these information collections for financial institutions that are subject to the Statement and that are supervised by the Board.

Frequency: On-going.

Respondents: State member banks, bank holding companies (other than foreign banking organizations), savings and loan holding companies, and U.S. branches and agencies of foreign banks.

Total estimated number of respondents: 14.

Total estimated annual burden hours: 140.

¹ Interagency Statement on Sound Practices Concerning Elevated Risk Complex Structured Finance Activities (the Statement) (January 11, 2007), available at <https://www.federalregister.gov/documents/2007/01/11/07-55/interagency-statement-on-sound-practices-concerning-elevated-risk-complex-structured-finance>.

² See section III, part A, "Identifying Elevated Risk CSFTs," of the final interagency statement for more details.

Board of Governors of the Federal Reserve System, January 31, 2025.

Benjamin W. McDonough,

Deputy Secretary and Ombuds of the Board.

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DEPARTMENT OF HEALTH AND HUMAN SERVICES

Administration for Children and Families

Submission for Office of Management and Budget (OMB) Review; Child Care Improper Payments Data Collection Instructions (OMB #0970-0323)

AGENCY: Office of Child Care, Administration for Children and Families, U.S. Department of Health and Human Services.

ACTION: Request for public comments.

SUMMARY: The Administration for Children and Families is proposing revisions to an approved information collection, the Child Care Improper Payments Data Collection Instructions (OMB #0970-0323, expiration 1/31/2025). In addition to the proposed changes, we are requesting a 3-year extension.

DATES: *Comments due* March 7, 2025. OMB must make a decision about the collection of information between 30 and 60 days after publication of this document in the **Federal Register**. Therefore, a comment is best assured of having its full effect if OMB receives it within 30 days of publication.

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. You can also obtain copies of the proposed collection of information by emailing infocollection@acf.hhs.gov. Identify all emailed requests by the title of the information collection.

SUPPLEMENTARY INFORMATION:

Description: Section 2 of the Payment Integrity Information Act of 2019 (PIIA) requires Federal agencies to review their programs and activities to identify those that may be susceptible to significant improper payments, publish improper payment estimates for those programs and activities, and submit a report on actions taken to reduce improper payments. Subpart K of 45 CFR part 98

(Child Care and Development Fund (CCDF)) requires States, the District of Columbia, and Puerto Rico to prepare and submit a report once every 3 years with data on the errors occurring in the administration of CCDF grant funds. The Child Care Improper Payments Data Collection Instructions (DCI) provides instructions and guidance to States to implement the CCDF error rate methodology.

The Office of Child Care (OCC) is completing the sixth 3-year cycle of case record reviews to meet the requirements for reporting under PIIA. The current data collection forms and instructions expire on January 31, 2025. As part of the renewal process, OCC has revised the forms and instructions with minor changes that do not change the methodology, but that provide additional guidance and clarification to facilitate complete and accurate data submissions. Existing instructions and examples were updated, expanded, or rewritten to clarify the information requested. Several formatting changes were made to streamline instructions. The instructions and forms were also reviewed for alignment with the 2024 CCDF Final Rule (89 FR 15366, March 1, 2024). A description of changes made in each section can be found in the Introduction section of the revised DCI.

OCC is particularly interested in feedback about updates made to the following sections:

- **Burden hours:** OCC proposes to revise the estimated burden hours for the Sampling Decisions, Assurances, and Fieldwork Preparation Plan (SDAP), the ACF-403 Record Review Worksheet (RRW), the ACF-404 State Improper Payments Report, and the ACF-405 State Improper Payments Report Corrective Action Plan (CAP). The current burden hours have not been revised for several years. OCC recognizes that many factors have changed since States first began error rate reviews, including increased use of technology by States to aid data collection and reporting efforts, greater organizational capacity to conduct ongoing error rate reviews, and OCC's use of data reporting systems to reduce manual reporting burden on States.

For this reason, OCC conducted a survey in the spring of 2024 to gather information about States' experiences completing the error rate reports, including their estimated burden hours for each report. All CCDF Lead Agencies required to submit the error rate reports were invited to participate, and 56 percent (29 out of 52 Lead Agencies) responded. Lead Agency respondents represented a geographically diverse group of States with a range in size as

defined by the numbers of children and families served by CCDF. There were expected variations in responses which may reflect differences in States' administrative structures and complexity, staff capacity, reporting technology, interpretation of the survey questions, and other factors. However, even considering the range of responses and any outliers, OCC determined that the burden hours estimates should be lowered to reflect the survey results. In addition, to more accurately account for the work described by survey respondents, OCC further broke out the estimated burden hours for the RRW into the following two parts: (1) the estimated hours needed for States to customize the standard RRW template to reflect their State's rules, policies, and procedures; and (2) the estimated

hours needed for States to use the customized RRW to conduct each of the 276 case reviews.

- *Root Causes of Error:* OCC proposes to standardize the root causes of error in Item 19 of the ACF-404 State Improper Payment Report by creating a drop-down list of error cause choices. Currently, Lead Agencies enter free text to describe the causes of errors in their Federal error rate reviews. While this approach allows flexibility at the individual reporting level, inconsistent terminology and descriptions across States and reporting cycles makes it difficult to analyze, report, and track national and State-level error trends over time. Further, the current approach can add additional burden to States during the report review and approval process because clarifications about

error cause descriptions are often requested by Federal reviewers. We request comment on whether standardizing error causes in Item 19 would benefit Lead Agencies in their data analysis, ease of report preparation, and tracking of error trends over time. We also request comments on whether the proposed list of standardized error causes would meet Lead Agency reporting needs, and if not, what additional or different error causes should be included.

Respondents: CCDF grantees from states, the District of Columbia, and Puerto Rico.

Annual Burden Estimates: Burden estimates are shown based on the total burden over a 3-year period divided by three to show average annual burden estimates.

Instrument	Total number of respondents	Total number of responses per respondent	Average burden hours per response	Total burden hours	Annual burden hours
Sampling Decisions, Assurances, and Fieldwork Preparation Plan	52	1	35	1,820	607
ACF-403 Record Review Worksheet: <i>template</i>	52	1	63	3,276	1,092
ACF-403 Record Review Worksheet: <i>case record reviews</i>	52	276	3.0	43,056	14,352
ACF-404 State Improper Payments Report	52	1	66	3,432	1,144
ACF-405 State Improper Payments Report Corrective Action Plan	6	^a 2	24	288	96
Estimated Total Annual Burden Hours					17,291

^a The total number of responses per respondent over a 3-year period ranges from 1-3, depending on how long it takes respondents to reduce the Improper Payment Rate to below the threshold. Respondents submit a *Corrective Action Plan* that covers a 1-year period; at the end of each year, if respondents have not reduced the Improper Payment Rate to below the threshold, they submit a new *Corrective Action Plan* for the following year. An average of two responses per respondent over 3 years is used to calculate annual burden estimates.

Authority: 45 CFR part 98, subpart K.

Mary C. Jones,

ACF/OPRE Certifying Officer.

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DEPARTMENT OF HOMELAND SECURITY

U.S. Customs and Border Protection

Quarterly Internal Revenue Service Interest Rates Used in Calculating Interest on Overdue Accounts and Refunds of Customs Duties

AGENCY: U.S. Customs and Border Protection, Department of Homeland Security.

ACTION: General notice.

SUMMARY: This notice advises the public that the quarterly Internal Revenue Service interest rates used to calculate interest on overdue accounts (underpayments) and refunds (overpayments) of customs duties will decrease from the previous quarter. For

the calendar quarter beginning January 1, 2025, the interest rates for underpayments will be 7 percent for both corporations and non-corporations. The interest rate for overpayments will be 7 percent for non-corporations and 6 percent for corporations. This notice is published for the convenience of the importing public and U.S. Customs and Border Protection personnel.

DATES: The rates announced in this notice are applicable as of January 1, 2025.

FOR FURTHER INFORMATION CONTACT: Bruce Ingalls, Revenue Division, Collection Refunds & Analysis Branch, 8899 E 56th Street, Mail Stop 203J, Indianapolis, IN 46249; telephone (317) 298-1107.

SUPPLEMENTARY INFORMATION:

Background

Pursuant to 19 U.S.C. 1505 and Treasury Decision 85-93, published in the **Federal Register** on May 29, 1985 (50 FR 21832), the interest rate paid on applicable overpayments or underpayments of customs duties must

be in accordance with the Internal Revenue Code rate established under 26 U.S.C. 6621 and 6622. Section 6621 provides different interest rates applicable to overpayments: one for corporations and one for non-corporations.

The interest rates are based on the Federal short-term rate and determined by the Internal Revenue Service (IRS) on behalf of the Secretary of the Treasury on a quarterly basis. The rates effective for a quarter are determined during the first-month period of the previous quarter.

In Revenue Ruling 2024-25, the IRS determined the rates of interest for the calendar quarter beginning January 1, 2025, and ending on March 31, 2025. The interest rate paid to the Treasury for underpayments will be the Federal short-term rate (4%) plus three percentage points (3%) for a total of seven percent (7%) for both corporations and non-corporations. For overpayments made by non-corporations, the rate is the Federal short-term rate (4%) plus three