

requirement, the OCC is publishing notice of the proposed collection of information set forth in this document.

**Title:** Supervisory Guidance on Stress Testing for Banking Organizations with Total Consolidated Assets of More Than \$10 Billion.

**OMB Control No.:** 1557–0312.

**Description:** On May 17, 2012, the OCC, along with the Federal Deposit Insurance Corporation (FDIC) and the Board of Governors of the Federal Reserve (FRB), published guidance in the **Federal Register** on the use of stress testing as a means to better understand the range of a banking organization's <sup>1</sup> potential risk exposures.<sup>2</sup> The OCC is now seeking to renew the information collection associated with that guidance.

The guidance provides an overview of how a banking organization should structure its stress testing activities to ensure that those activities fit into the banking organization's overall risk management. The purpose of the guidance is to outline broad principles for a satisfactory stress testing framework and describe how stress testing should be used. While the guidance is not intended to provide detailed instructions for conducting stress testing for any particular risk or business area, it does describe several types of stress testing activities and how they may be most appropriately used by banking organizations. The guidance also does not explicitly address the stress testing requirements imposed upon certain banking organizations by section 165(i) of the Dodd-Frank Wall Street Reform and Consumer Protection Act.<sup>3</sup>

**Type of Review:** Regular.

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

**Estimated Number of Respondents:** 62.

**Estimated annual burden:** 16,120 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 collections of information are necessary for the proper performance of the OCC's functions, including whether the information has practical utility;

(b) The accuracy of the OCC's estimates of the burden of the information collections, 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.

**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

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8864

**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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 8864, Biodiesel and Renewable Diesel Fuels Credit.

**DATES:** Written comments should be received on or before September 13, 2021 to be assured of consideration.

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

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Sara Covington, Internal Revenue Service, Room 6526, 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:** Biodiesel and Renewable Diesel Fuels Credit.

**OMB Number:** 1545–1924.

**Form Number:** 8864.

**Abstract:** Section 40A biodiesel and renewable diesel fuels credit is retroactively extended for fuel sold or used in calendar years 2018 through 2022. The credit consists of the Biodiesel credit, Renewable diesel credit, Biodiesel mixture credit, Renewable diesel mixture credit and Small Agri-biodiesel producer credit. Claim the credit for the tax year in which the sale or use occurs. Partnership, S Corporations, Cooperatives, estates, and trusts must file this form to claim the credit.

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

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

**Affected Public:** Business or other for-profit.

**Estimated Number of Respondents:** 934.

**Estimated Time per Respondent:** 4 hrs., 13 mins.

**Estimated Total Annual Burden Hours:** 3,941.

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

<sup>1</sup> For purposes of this guidance, the term "banking organization" means national banks, federal savings associations, and federal branches and agencies supervised by the OCC; state member banks, bank holding companies, savings and loan holding companies, and all other institutions for which the Federal Reserve is the primary federal supervisor; and state nonmember banks, and all other institutions for which the FDIC is the primary federal supervisor.

<sup>2</sup> 77 FR 29458 (May 17, 2012).

<sup>3</sup> Public Law 111–203, 124 Stat. 1376 (2010), as revised by the Economic Growth, Regulatory Relief, and Consumer Protection Act, Public Law 115–174, 132 Stat. 1296–1368 (2018), and codified at 12 U.S.C. 5365(i)(2).

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: July 6, 2021.

**Sara L. Covington,**  
*IRS Tax Analyst.*

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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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning preparer penalties-manual signature requirement.

**DATES:** Written comments should be received on or before September 13, 2021 to be assured of consideration.

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

#### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the regulation should be directed to Sara Covington, at Internal Revenue Service, Room 6526, 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:* Preparer Penalties-Manual Signature Requirement.

*OMB Number:* 1545-1385.

*Regulation Project Numbers:* TD 8549.

*Abstract:* This regulation provides that persons who prepare U.S. Fiduciary income tax returns for compensation may, under certain conditions, satisfy the manual signature requirements by using a facsimile signature. However, they will be required to submit to the IRS a list of the names and identifying numbers of all fiduciary returns which are being filed with a facsimile signature.

*Current Actions:* There are no changes being made to this existing T.D. at this time.

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

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 20,000.

*Estimated Time per Respondent:* 1 hour, 12 min.

*Estimated Total Annual Burden Hours:* 24,000.

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: July 07, 2021.

**Sara L. Covington,**  
*IRS Tax Analyst.*

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