

**PURPOSE:**

OTS used this system to track individual complaints and to provide information about each institution's compliance with regulatory requirements.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSE OF SUCH USES:**

Information in these records may be used to:

(1) Disclose information to officials of regulated savings associations in connection with the investigation and resolution of complaints and inquiries;

(2) Make relevant information available to appropriate law enforcement agencies or authorities in connection with the investigation and/or prosecution of alleged civil, criminal, and administrative violations;

(3) Disclose information to a Congressional office in response to an inquiry made at the request of the individual to whom the record pertains;

(4) Disclose information to other federal and nonfederal governmental supervisory or regulatory authorities when the subject matter is within such other agency's jurisdiction;

(5) Disclose information in civil, criminal, administrative or arbitration proceedings before a court, magistrate, administrative or arbitration tribunal, in the course of pre-trial discovery, motions, trial, appellate review, or in settlement negotiations, when OTS, the Director of OTS, an OTS employee, the Department of the Treasury, the Secretary of the Treasury, or the United States is a party or has an interest in or is likely to be affected by such proceeding and an OCC attorney determines that the information is arguably relevant to that proceeding;

(6) Disclose relevant information to the Department of Justice, private counsel, or an insurance carrier for the purpose of defending an action or seeking legal advice, to assure that the agency and its employees receive appropriate representation in legal proceedings; or

(7) Disclose information to the appropriate agencies, entities, and persons when: (a) The Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity)

that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

**POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:****STORAGE:**

Records are maintained in paper files and on electronic media.

**RETRIEVABILITY:**

By name of individual, complaint case number, savings association name, docket number, region complaint code, instrument code, source code, or by some combination thereof.

**SAFEGUARDS:**

Paper records are maintained in locked file cabinets with access limited to those personnel whose official duties require access. Access to computerized records is limited, through use of the system passwords, to those whose official duties require access.

**RETENTION AND DISPOSAL:**

Active paper files are maintained until the case is closed. Closed files are retained six (6) years then destroyed.

**SYSTEM MANAGER AND ADDRESS:**

Ombudsman, Office of the Comptroller of the Currency, 400 Seventh Street SW., Suite 3E-218, Washington, DC 20219.

**NOTIFICATION PROCEDURE:**

An individual wishing to be notified if he or she is named in non-exempt records maintained in this system must submit a written request to the Freedom of Information Act Officer, Communications Division, Office of the Comptroller of the Currency, 400 Seventh Street SW., Suite 3E-218, Washington, DC 20219-0001. See 31 CFR part 1, subpart C, Appendix J.

Identification Requirements: An individual seeking notification through the mail must establish his or her identity by providing a signature and an address as well as one other identifier bearing the individual's name and signature (such as a photocopy of a driver's license or other official document). An individual seeking notification in person must establish his or her identity by providing proof in the form of a single official document bearing a photograph (such as a passport or identification badge) or two items of identification that bear both a name and signature.

Alternatively, identity may be established by providing a notarized statement, swearing or affirming to an individual's identity, and to the fact that the individual understands the penalties provided in 5 U.S.C. 552a(i)(3) for requesting or obtaining information under false pretenses.

Additional documentation establishing identity or qualification for notification may be required, such as in an instance where a legal guardian or representative seeks notification on behalf of another individual.

**RECORD ACCESS PROCEDURES:**

See "Notification Procedure" above.

**CONTESTING RECORD PROCEDURES:**

See "Notification Procedure" above.

**RECORD SOURCE CATEGORIES:**

Inquirer or complainant (or his or her representative which may include a member of Congress or an attorney); savings association officials and employees; compliance/safety and soundness examiner(s); and other supervisory records.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None.

[FR Doc. 2016-00763 Filed 1-15-16; 8:45 am]

**BILLING CODE 4810-33-P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Form 8824**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, 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, Public Law 104-13(44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 8824, Like-Kind Exchanges.

**DATES:** Written comments should be received on or before March 21, 2016 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Michael Joplin, Internal Revenue Service, Room 6517, 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 LaNita Van Dyke at Internal Revenue Service, Room 6517, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at [LaNita.VanDyke@irs.gov](mailto:LaNita.VanDyke@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Like-Kind Exchanges.

*OMB Number:* 1545-1190.

*Form Number:* 8824.

*Abstract:* Form 8824 is used by individuals, corporations, partnerships, and other entities to report the exchange of business or investment property, and the deferral of gains from such transactions under Internal Revenue Code section 1031. It is also used to report the deferral of gain under Code section 1043 from conflict-of-interest sales by certain members of the executive branch of the Federal government.

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

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

*Affected Public:* Individuals or households and business or other for-profit organizations.

*Estimated Number of Respondents:* 53,490.

*Estimated Number of Respondent:* 15 hours, 46 minutes.

*Estimated Total Annual Burden Hours:* 834,979.

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: January 7, 2016.

**Michael Joplin,**

*IRS Clearance Officer.*

[FR Doc. 2016-00776 Filed 1-15-16; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notice 2006-52

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, 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, Public Law 104-13(44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Notice 2006-52, Deduction for Energy Efficient Commercial Buildings.

**DATES:** Written comments should be received on or before March 21, 2016 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Michael Joplin, Internal Revenue Service, Room 6517, 1111 Constitution Avenue NW., Washington, DC.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the Notice should be directed to LaNita Van Dyke, Internal Revenue Service, Room 6517, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at [LaNita.VanDyke@irs.gov](mailto:LaNita.VanDyke@irs.gov).

**SUPPLEMENTARY INFORMATION:** Currently, the IRS is seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

*Title:* Deduction for Energy Efficient Commercial Buildings.

*OMB Number:* 1545-2004.

*Form Number:* Notice 2006-52.

*Abstract:* This notice sets forth a process that allows the owner of energy efficient commercial building property to certify that the property satisfies the requirements of § 179D(c)(1) and (d).

This notice also provides a procedure whereby the developer of computer software may certify to the Internal Revenue Service that the software is acceptable for use in calculating energy and power consumption for purposes of § 179D of the Code.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB.

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

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

*Estimated Number of Respondents:* 21,767.

*Estimated Time per Respondent:* 1 hr., 40 min.

*Estimated Total Annual Burden Hours:* 3,761.

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: January 7, 2016.

**Michael Joplin,**

*IRS Reports Clearance Officer.*

[FR Doc. 2016-00775 Filed 1-15-16; 8:45 am]

**BILLING CODE 4830-01-P**