



DEPARTMENT OF THE TREASURY

Office of the Comptroller of the Currency

Agency Information Collection Activities: Proposed Information Collection; Reporting Forms and Instructions for Permitted Payment Stablecoin Issuers Subject to the Jurisdiction of the Office of the Comptroller of the Currency; Comment Request

AGENCY: Office of the Comptroller of the Currency (OCC), Treasury.

ACTION: Notice and request for comment.

SUMMARY: The OCC, as part of its continuing effort to reduce paperwork and respondent burden, invites comment on a new information collection, as required by the Paperwork Reduction Act of 1995 (PRA). In accordance with the requirements of the PRA, the OCC may not conduct or sponsor, and the respondent is not required to respond to, an information collection unless it displays a currently valid Office of Management and Budget (OMB) control number. The OCC is proposing a new information collection that would include weekly and quarterly reporting forms that must be completed by permitted payment stablecoin issuers and foreign payment stablecoin issuers. The OCC is seeking a new OMB control number for this information collection.

DATES: Comments must be received by **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*]**.

ADDRESSES: Commenters are encouraged to submit comments by e-mail, if possible. You may submit comments by any of the following methods:

- *E-mail:* prainfo@occ.treas.gov.
- *Mail:* Chief Counsel's Office, Attention: Comment Processing, Office of the Comptroller of the Currency, Attention: 1557-NEW "Reporting Forms and Instructions for Permitted Payment Stablecoin Issuers Subject to the Jurisdiction of the Office of the Comptroller of the Currency", 400 7th Street, SW, Suite 1E-216, Washington, DC 20219.

- *Hand Delivery/Courier:* 400 7th Street, SW, Suite 1E-216, Washington, DC 20219.
- *Fax:* (571) 293-4835.

Instructions: You must include “OCC” as the agency name and “Reporting Forms and Instructions for Permitted Payment Stablecoin Issuers Subject to the Jurisdiction of the Office of the Comptroller of the Currency” in your comment. In general, the OCC will publish comments on *www.reginfo.gov* without change, including any business or personal information provided, such as name and address information, e-mail addresses, or phone numbers. Comments received, including attachments and other supporting materials, are part of the public record and subject to public disclosure. Do not include any information in your comment or supporting materials that you consider confidential or inappropriate for public disclosure.

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.

- **Viewing Comments Electronically:** Go to *www.reginfo.gov*. Hover over the “Information Collection Review” tab and click on “Information Collection Review” from the drop-down menu. From the “Currently under Review” drop-down menu, select “Department of Treasury” and then click “submit.” This information collection can be located by searching “Reporting Forms and Instructions for Permitted Payment Stablecoin Issuers Subject to the Jurisdiction of the Office of the Comptroller of the Currency.” 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, please contact the Regulatory Information Service Center at (202) 482-7340.

FOR FURTHER INFORMATION CONTACT: Shaquita Merritt, Clearance Officer, (202) 649-5490, Chief Counsel’s Office, or David Stankiewicz, Director, Office of Financial Technology, (202) 649-7299, Office of the Chief National Bank Examiner, Office of the Comptroller of the Currency, 400 7th Street, SW, Washington, DC 20219. If you are deaf, hard of hearing, or have a speech disability, please dial 7-1-1 to access telecommunications relay services.

SUPPLEMENTARY INFORMATION: Under the PRA (44 U.S.C. 3501 *et seq.*), Federal agencies must obtain approval from the 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 generally 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. The OCC is requesting OMB approval for the following collection of information.

Title: Reporting Forms and Instructions for Permitted Payment Stablecoin Issuers Subject to the Jurisdiction of the Office of the Comptroller of the Currency.

OMB Control No.: 1557-NEW.

Type of Review: Regular.

Affected Public: Businesses or other for-profit.

Description: The Guiding and Establishing National Innovation for U.S. Stablecoins Act (12 U.S.C. 5901 *et seq.*) (GENIUS Act or the Act) was enacted on July 18, 2025. The Act establishes a regulatory framework for payment stablecoin activities. On March 2, 2026, the

Office of the Comptroller of the Currency (OCC) issued a proposed rule that would implement requirements of the Act with respect to the issuance of payment stablecoins and certain related activities by entities subject to the OCC’s jurisdiction¹ (the proposed rule). The OCC is now proposing reporting forms that permitted payment stablecoin issuers and foreign payment stablecoin issuers subject to the OCC’s jurisdiction would be required to complete.²

These reporting forms would help ensure compliance with the proposed rule, facilitate OCC supervision of permitted payment stablecoin issuers and foreign payment stablecoin issuers, and would promote transparency with respect to the financial condition of permitted payment stablecoin issuers and foreign payment stablecoin issuers. Twelve CFR 15.14 of the proposed rule would require permitted payment stablecoin issuers to submit two reports to the OCC. Proposed section 15.14(h) would require permitted payment stablecoin issuers to submit a weekly confidential reporting form to the OCC for each payment stablecoin it issues, and proposed section 15.14(i) would require permitted stablecoin issuers to submit a quarterly reporting form to the OCC. Proposed section 15.31(b)(2) would require a foreign payment stablecoin issuer registered with the OCC to produce the reports required of a permitted payment stablecoin issuer under proposed section 15.14. With this issuance, the OCC is publishing the required weekly and quarterly reporting forms for public comment. The full proposed reporting forms, and their instructions, are included in links contained within OCC Bulletin 2026-24, “GENIUS Act: Reporting Forms and Instructions for Permitted Payment Stablecoin Issuers Subject to the Jurisdiction of the Office of the Comptroller of the Currency,” which is available on the OCC’s website.

The proposed forms are published as text documents. However, the OCC expects to use XML or another format for permitted payment stablecoin issuers to submit reported data in order

¹ See 91 FR 10202 (Mar. 02, 2026).

² Because the proposed rule is still outstanding and not yet final, these proposed reporting forms include flexibility and may be subject to change. For example, certain items may be removed or modified depending on the requirements of a final rule.

to enhance usability of the data. The OCC seeks comment on the best format in which permitted payment stablecoin issuers and foreign payment stablecoin issuers should submit the required data. The inclusion of any particular item in either reporting form does not imply the permissibility of any particular activity. Certain items may be modified or removed depending on the requirements of a final rule.

Weekly Reporting Form

The proposed weekly reporting forms would, among other things, help ensure compliance with the reserve asset requirements in proposed sections 15.11 and 15.32(d). Schedule C would collect information about a permitted payment stablecoin issuer's aggregate composition of reserve assets for each payment stablecoin it issues. Schedules D, E, F, G, and H would collect disaggregated information about specific classes of reserve assets (for example, U.S. Treasury securities on Schedule E). Permitted payment stablecoin issuers and foreign payment stablecoin issuers are only required to report information regarding reserve assets held pursuant to the GENIUS Act on Schedules C, D, E, F, G, and H. Permitted payment stablecoin issuers and foreign payment stablecoin issuers are not required to report information on these schedules regarding assets they own that are not held as reserve assets or transactions in which they have engaged unrelated to the maintenance of reserve assets. For example, permitted payment stablecoin issuers and foreign payment stablecoin issuers should not report U.S. Treasury securities they own on Schedule E if those U.S. Treasury securities do not comprise the reserve assets used to back outstanding stablecoin issuance pursuant to the GENIUS Act.

Given that the proposed rule includes multiple options, as well as questions about alternative requirements, the proposed reporting forms include some items that the OCC may determine should be modified or are unnecessary when the forms are adopted as final. The OCC invites comments on what items should be modified or removed, as well as whether any items should be added. For example, the proposed reporting forms would require permitted payment stablecoin issuers and foreign payment stablecoin issuers to submit information on both the

weighted average maturity (WAM) and weighted average life (WAL) of reserve assets. The OCC invites comments on whether both of these measures are necessary, whether only one of them should be included, or whether neither of them are necessary.

The proposed weekly reporting form would include eight schedules, described below.

Schedule A - General

Schedule A would collect information on the largest holders of a stablecoin issued by a permitted payment stablecoin issuer or foreign payment stablecoin issuer (listed by wallet address), exchanges facilitating trading of that stablecoin, the trading volume of the stablecoin, and the top counterparties of a permitted payment stablecoin issuer or foreign payment stablecoin issuer. The OCC believes that this information will enable the agency to monitor primary and secondary market dynamics for permitted payment stablecoin issuers and foreign payment stablecoin issuers, including during times of stress. However, the agency seeks feedback on the collection of this information. Is this the right type of information for the agency to collect to monitor primary and secondary market dynamics, including during times of stress? Are there adjustments that should be made to make this information more valuable or less burdensome? For example, should the agency collect a fewer number of wallet addresses or exchanges? What would be the potential advantages or disadvantages of doing so? Is there other information the agency does not propose to collect that would give better insight into primary and secondary market dynamics?

Schedule B – Issuance and Redemption

Schedule B would collect information on the issuance and redemption of stablecoins over the reporting period, as well as information on secondary market price and trading activity. The OCC is considering including limitations to ensure that only meaningful trades are reported, potentially excluding trades with small transaction sizes or those that do not reflect prevailing market terms. For example, the reporting forms might exclude transactions lacking sufficient volume, frequency, or recency to be representative of current market conditions.

The OCC is considering how to handle stablecoins minted but retained by a permitted payment stablecoin issuer (treasury stablecoins). If a customer redeems a stablecoin, a permitted payment stablecoin issuer may elect to pay the customer the par value of the stablecoin but not burn the stablecoin. Correspondingly, if a customer purchases a stablecoin from a permitted payment stablecoin issuer, the permitted payment stablecoin issuer may elect to sell the customer a stablecoin that the issuer had previously minted, rather than minting an entirely new stablecoin. One approach would be to treat all transactions in which a customer provides cash and receives stablecoins as minting and similarly treat all transactions in which a customer provides a stablecoin to a permitted payment stablecoin issuer and receives cash as redemption, regardless of whether these transactions formally involve the technological processes used in minting and redemption. Another approach would be to treat transactions involving treasury stablecoins as distinct, in which case additional reporting items may be required, both on the weekly and quarterly reporting forms. Neither approach is intended to change in any way the definition of “payment stablecoin” which, among other requirements, requires that the issuer be obligated to convert, redeem, or repurchase the stablecoin for a fixed amount of monetary value, not including a digital asset denominated in a fixed amount of monetary value.

Schedule C – Reserve Assets

Schedule C would collect information on the reserve assets used to back the outstanding issuance of a stablecoin issued by a permitted payment stablecoin issuer. This information would include a list of all reserve assets by type, as well as information on each class of reserve assets, including fair value and amortized cost. Schedule C would collect, among other information, the balance of assets within each asset category that are in tokenized form. The OCC invites comments on whether additional information about tokenized assets should be included elsewhere in the reporting form, for example, specific items on tokenized deposits or tokenized money market funds.

Schedule D – Cash Balances

Schedule D would collect information on cash balances held as reserve assets. This information would include items on the location and size of insured and uninsured deposits maintained at depository institutions, as well as any balances maintained at a Federal Reserve Bank. Schedule D would also collect aggregate information on repurchase agreement transactions and associated liabilities. Schedule D includes line items for cash balances held at U.S. depository institutions and foreign depository institutions. The proposed rule invited comment on whether payment stablecoins denominated in United States dollars only be backed by demand deposits at U.S.-based depository institutions (i.e., reserve assets could not include Eurodollar deposits). Depending on how the final rule resolves this issue, the reporting forms will be adjusted accordingly. The OCC invites comment on the proper handling of U.S. and foreign cash balances, as well as whether there should be other distinctions among cash balances serving as payment stablecoin reserves.

Schedule E – U.S. Treasury Securities

Schedule E would collect information on U.S. Treasury securities held as reserve assets. This information would include the CUSIP numbers for individual U.S. Treasury securities, their fair value, remaining maturity, coupon rate, effective interest rate, and information about the custodian holding the securities, as well as information, such as counterparty and collateral haircut, on any U.S. Treasury securities encumbered by outstanding repurchase agreements.

Schedule F – Reverse Repurchase Agreements

Schedule F would collect information on reverse repurchase agreement transactions held as reserve assets. This would include information on the repurchase agreements including counterparty, cash lent, agreement type and name of agent. Schedule F would also collect information on securities collateralizing the reverse repurchase transaction, such as collateral values, collateral maturity, collateral haircuts, WAM and WAL.

Schedule G – Money Market Mutual Funds

Schedule G would collect information on money market mutual funds held as reserve assets, including fund name and sponsor, CUSIP, net asset value, and effective interest rate, WAM, WAL as well as information on custodians.

Schedule H – Other Instruments

Schedule H would collect information on any other instruments held as reserve assets. While the information collected by the other schedules would likely cover all reserve assets, Schedule H would act as a catch-all collection information on any reserve assets otherwise not covered by the other schedules, for example for any physical currency held by a permitted payment stablecoin issuer.

Quarterly Reporting Forms

The proposed quarterly reports of financial condition for permitted payment stablecoin issuers and foreign payment stablecoin issuers that would be required by proposed sections 15.14(i) and 15.31(b)(2) mirrors the quarterly statements of financial condition that national banks and Federal savings associations provide to the Federal banking agencies through their quarterly Consolidated Reports of Condition and Income filings, commonly referred to as Call Reports.³ The information required to be reported quarterly will be streamlined substantially relative to the Call Reports, in light of the comparatively simple business model of a permitted payment stablecoin issuer. Standardizing these reporting requirements will enhance the OCC's ability to supervise permitted payment stablecoin issuers and foreign payment stablecoin issuers and provide clarity as to the information a permitted payment stablecoin issuer or foreign payment stablecoin issuer must report.

Some OCC-regulated institutions may already be subject to other reporting obligations, notably the Call Report. The OCC invites comments on whether OCC-regulated permitted payment stablecoin issuers and foreign payment stablecoin issuers should be required to

³ See 12 U.S.C. 161(a) (requiring national banks to make reports of condition to the OCC); and 12 U.S.C. 1464(v) (requiring Federal savings associations to make reports of condition to the OCC).

complete both the proposed reporting forms as well as the Call Report and other reporting obligations, or whether permitted payment stablecoin issuers or foreign payment stablecoin issuers should only be required to complete the proposed reporting forms. The OCC also invites comment on which reporting items should be modified or removed as unnecessary.

Certain uninsured national trust banks may be able to opt into the capital requirements in proposed 12 CFR part 15, regardless of whether they issue stablecoins. If so, should these uninsured national trust banks be required to complete the proposed quarterly reporting forms, in lieu of or in addition to other reporting forms, including the Call Report? Should these uninsured national trust banks be required to complete only Schedule D of the proposed quarterly reporting forms (Capital and Operational Backstop) but otherwise complete applicable schedules of the Call Report (Income Statement, Balance Sheet, etc.)? Are there any other aspects of the proposed quarterly form that may or may not be applicable to these uninsured trust banks?

Schedule A would collect an income statement from the permitted payment stablecoin issuer or foreign payment stablecoin issuer. Schedule B would collect a balance sheet from the permitted payment stablecoin issuer or foreign payment stablecoin issuer. Schedule C would collect information about off-balance sheet items from the permitted payment stablecoin issuer or foreign payment stablecoin issuer. Schedule D would collect additional information about capital elements and operational backstop from the permitted payment stablecoin issuer based on the capital requirements in the proposed rule.⁴ Schedule E would collect additional information about a permitted payment stablecoin issuer's or foreign payment stablecoin issuer's operations including information reserve assets, other assets and liabilities, number of branded stablecoins issued, stablecoin issuances, redemption, and burn data, blockchains, redemption metrics, and custody activities. The OCC intends to publish the information provided in the quarterly report to ensure transparency and that the public has an understanding of a permitted payment

⁴ Foreign payment stablecoin issuers would not be required to complete Schedule D as these issuers would not be subject to the capital requirements in Subpart E of the proposed rule.

stablecoin issuer's or foreign payment stablecoin issuer's financial condition on an ongoing basis.

Given that the proposed rule includes multiple options, as well as questions about alternative requirements, the proposed reporting forms include some items that the OCC may determine should be modified or are unnecessary when the forms are adopted as final. The OCC invites comments on what items should be modified or removed, as well as whether any items should be added.

Schedule A – Income Statement

Schedule A would collect an income statement including information about reserve asset income and expense, other income and expense, and net income. Schedule A separates (1) income and expenses associated with a permitted payment stablecoin issuer's or foreign payment stablecoin issuer's stock of reserve assets from (2) income and expenses associated with other permitted payment stablecoin issuer corporate activities. Items 1 and 2 of Schedule A would collect information on income and expenses associated with reserve assets, while items 3 and 4 of Schedule B would collect information on other income and expenses.

As with other items in these proposed reporting forms, some items on Schedule A may be modified or removed depending on the requirements of a final rule. The inclusion of any particular item in a schedule does not imply the permissibility of any particular activity. The OCC invites comment on modifications to these items or any additions.

Schedule B – Balance Sheet

Schedule B would collect a balance sheet including information about reserve assets, other assets, liabilities, and capital. Schedule B would require reporting each asset's value in accordance with U.S. GAAP. The OCC generally expects that items included in a permitted payment stablecoin issuer's or foreign payment stablecoin issuer's stock of reserve assets will be reported at fair value, though the OCC invites comment on this point, including whether reporting at fair value should be required. Even if GAAP reporting does not require the reporting

of each asset at fair value on Schedule B, the reserve requirements in proposed part 15 would still require calculation based on fair value. Both the amortized cost and fair value of reserve assets would be reported on Schedule E, Memorandum, Items 16.a to 16.h.

Schedule C – Off-Balance Sheet Items

Schedule C would collect information about off-balance sheet items including off-balance sheet assets (excluding derivatives), off-balance sheet liabilities (excluding derivatives), and derivatives (including forward contracts, futures contracts, and exchange-traded and over-the-counter options contracts). The OCC generally expects these off-balance sheet items would be outside a permitted payment stablecoin issuer's or foreign payment stablecoin issuer's stock of reserve assets but invites comments about whether there might be exceptions. The inclusion of the off-balance sheet items in Schedule C does not imply the permissibility of any particular activity involving an off-balance sheet exposure.

Schedule D – Capital and Operational Backstop

Schedule D would collect additional information about a permitted payment stablecoin issuer's capital elements. Schedule D would also collect information about a permitted payment stablecoin issuer's operational backstop, including information about the total expense for the previous 12 months and the composition of assets of the operational backstop.

Schedule E – Memorandum

Schedule E would collect additional information about a permitted payment stablecoin issuer's or foreign payment stablecoin issuer's operations, including issuer type, other reserve asset income and expenses, other income and expenses, other assets and liabilities, number of branded stablecoins issued, non-US dollar assets and liabilities, average reserve assets, stablecoin issuances, redemption, and burn data, blockchains, redemption metrics, and custody activities.

Estimated Burden

The OCC estimates the burden of this collection of information as follows:

Estimated Frequency of Response: Weekly and quarterly.

Summary of Estimated Total Annual Burden:

	<i>Estimated number of respondents</i>	<i>Estimated frequency of response</i>	<i>Estimated average hours per response</i>	<i>Estimated annual burden hours</i>
Initial Set-up				
Reporting Burden				
Section 15.14(h)	29	1	16	464
Section 15.14(i)	29	1	80	2320
Section 15.31(b)(2)	1	1	80	80
<i>Total Initial Set-up Reporting Burden</i>				2,864

Ongoing Compliance

Reporting Burden

Section 15.14(h)	29	52	1	1508
Section 15.14(i)	29	4	16	1856
Section 15.31(b)(2)	1	1	80	80
<i>Total Ongoing Compliance Reporting Burden</i>				3,444
<i>Estimated Total Annual Reporting Burden</i>				6,308

*Total estimated annual burden hours: 6,308 (2,864 hours for initial setup and 3,444 hours for ongoing compliance). The weekly and quarterly reporting information collections and their accompanying burden estimates were introduced in the *Implementing the Guiding and Establishing National Innovation for U.S. Stablecoins Act for the Issuance of Stablecoins by Entities Subject to the Jurisdiction of the Office of the Comptroller of the Currency* notice of proposed rulemaking published on March 02, 2026 (91 FR 10202). This notice is re-publishing those same estimates here for informational purposes.*

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 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.

Sarah E. Turney,

Assistant Director,

Office of the Comptroller of the Currency.

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