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NATIONAL CREDIT UNION ADMINISTRATION

Proposed Agency Information Collection Activities; Comment Request

AGENCY: National Credit Union Administration (NCUA).

ACTION: Notice and request for comment.

SUMMARY: The NCUA has approved the publication of a proposal to revise the NCUA Call Report (Form 5300), which is a currently approved information collection, for public comment. Revisions include the collection of data on a credit union's involvement with payment stablecoin activities. The NCUA is submitting the following revised form and instructions of a currently approved information collection to the OMB for review and clearance. The revised form and instructions are proposed to take effect with the March 31, 2027, report date.

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

ADDRESSES: You may submit written comments on the information collection by any of the following methods:

Federal Register Portal: https://www.federalregister.gov Find this information collection by searching for "National Credit Union Administration", then selecting "Past 90 days", and scrolling through the list of documents.

Regulations.gov: https://www.regulations.gov/search?filter=ncua Find this information collection by scrolling through the search results and looking for NCUA Call Report 2027-Q1.

Rulemakings and Proposals for Comment: https://ncua.gov/regulation-supervision/rulemakings-proposals-comment NCUA will post a link to the regulations.gov webpage where you can submit a comment by selecting Comment.

Mail: 1775 Duke Street, Suite 6055, Alexandria, Virginia 22314

Fax: 703-519-8161

Email: *PRAComments@NCUA.gov*.

Instructions: All submissions must be identified by the OMB Control Number 3133-0004 or by Document Number (Please send comments by one method only).

FOR FURTHER INFORMATION CONTACT: Copies of the submission may be obtained by contacting Dacia Rogers at (703) 518-6547. You may also view the entire information collection request at www.reginfo.gov. Enhanced content is also available from the Notice on the Federal Register website (www.federalregister.gov). In addition, copies of the Call Report Form and Instructions can be obtained at the NCUA's website (https://ncua.gov/regulation-supervision/regulatory-reporting/cuonline).

SUPPLEMENTARY INFORMATION:

The NCUA is proposing a revision of the NCUA Form 5300 Call Report and Instructions.

OMB Number: 3133-0004.

Title: NCUA Form 5300 Call Report.

Type of Review: Revision of a currently approved collection.

Abstract: Sections 106 and 202 of the Federal Credit Union Act require federally insured credit unions (FICUs) to make financial and other reports to the NCUA. Section 741.5 describes the submission method FICUs must use to provide information to NCUA. NCUA Form 5300, Call Report, is used to file quarterly financial and statistical data through NCUA's online portal, CUOnline. The financial and statistical information provided by credit unions is essential to NCUA in carrying out its responsibility for supervising federal credit unions. This information facilitates NCUA monitoring credit unions with share accounts insured by the National Credit Union Share Insurance Fund (Share Insurance Fund).

Affected Public: Private sector: Not-for-profit institutions.

Respondents: All federally insured credit unions.

Estimated Number of Respondents: 4,224.

Estimated Average Burden per Response: 47.0 hours.

Estimated Total Annual Burden Hours: 794,112.

Reason for Change: The estimated average burden per response increased based on recent feedback received from the public.

The proposed revisions to Form 5300 and Instructions in this notice would not have a material impact on the existing burden estimates. The estimated average burden per response figure was updated based on feedback received from the *Request for Information Regarding Enhancing and Streamlining Data Collection from Credit Unions* issued to the public in April 2026.

Legal Basis and Need for Collections: The Call Report Form 5300 information collections are mandatory under 12 U.S.C. 1756, 1766, and 1782. Except for selecting sensitive items, the Call Report Form 5300 is not given confidential treatment.

The credit unions report on the Call Report is essential to the NCUA's supervision and regulation of federal credit unions. This information also facilitates the NCUA's monitoring of other credit unions with Share Insurance Fund coverage for share accounts. Credit unions submit quarterly Call Report data to the NCUA. Call Report data serves a regulatory or public policy purpose by assisting the NCUA in fulfilling its mission of ensuring the safety and soundness of individual credit unions and the credit union system, protecting consumer financial rights, as well as agency-specific missions affecting federal and state-chartered credit unions, such as ensuring financial stability and administering share insurance.

Form 5300 Call Report – Proposed Changes

Schedule J, Payment Stablecoin Activities (New Schedule)

1) Adding eight new accounts for reporting custody of reserve assets for permitted payment stablecoin issuer (PPSI) third parties. This information will enhance NCUA's offsite supervision.

2) Adding nine new accounts for reporting cryptographic key custody and control. This information will enhance NCUA's offsite supervision.

3) Adding five new accounts for reporting direct exposure to PPSIs. This information will enhance NCUA's offsite supervision.

4) Adding four new accounts for reporting payment stablecoins held on the credit union's balance sheet. This information will enhance NCUA's offsite supervision.

Request for Comment

Comments submitted in response to this notice will be summarized and included in the request for Office of Management and Budget approval. All comments will become a matter of public record. The public is invited to submit comments concerning: (a) whether the proposed revisions to the instructions for the collection of information that are the subject of this notice are necessary for the proper performance of the function 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 as proposed to be revised, including the validity of the methodology and assumptions used; (c) ways to enhance the quality, utility, and clarity of the information to be collected; and (d) ways to minimize the burden of the collection of information on the respondents, including the use of automated collection techniques or other forms of information technology.

By the National Credit Union Administration Board.

Melane Conyers-Ausbrooks,

Secretary of the Board.

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