

(A) *Lead Federal branch or agency* means the largest Federal branch or agency of a foreign bank, based on a comparison of the total assets held by each Federal branch or agency of that foreign bank as reported in each Federal branch's or agency's Call Report filed for the quarter immediately preceding the payment of a semiannual assessment.

(B) *Non-lead Federal branch or agency* means a Federal branch or Federal agency that is not the lead Federal branch or agency of a foreign bank that controls two or more Federal branches or agencies.

(5) The OCC shall adjust the semiannual assessment computed in accordance with paragraphs (b)(1) through (b)(4) of this section by multiplying that figure by 1.25 for each Federal branch or Federal agency that receives a ROCA rating (which rates risk management, operational controls, compliance, and asset quality) of 3, 4, or 5 at its most recent examination.

[44 FR 20065, Apr. 4, 1979, as amended at 49 FR 26205, June 27, 1984; 49 FR 50602, Dec. 31, 1984; 53 FR 48627, Dec. 1, 1988; 55 FR 49842, Nov. 30, 1990; 57 FR 22416, May 28, 1992; 61 FR 64002, Dec. 2, 1996; 62 FR 54745, Oct. 21, 1997; 62 FR 64137, Dec. 4, 1997]

§ 8.6 Fees for fiduciary activities examinations, special examinations and investigations fees, examination of affiliates, examinations related to corporate activities.

(a) *Fees.* Pursuant to the authority contained in 12 U.S.C. 481 and 482, the Office of the Comptroller of the Currency assesses a fee for examining fiduciary activities of national and District of Columbia banks and related entities, for conducting special examinations and investigations of national and District of Columbia banks, for conducting examinations of affiliates of national and District of Columbia banks, and for conducting examinations and investigations made pursuant to 12 CFR Part 5, Rules, Policies, and Procedures for Corporate Activities.

(b) *Notice of Comptroller of the Currency Fees.* The OCC publishes the fee schedule for fiduciary activities, special examinations and investigations, examinations of affiliates and examinations related to corporate activities

in the Notice of Comptroller of the Currency Fees described in § 8.8.

[59 FR 59642, Nov. 18, 1994]

§ 8.7 Payment of interest on delinquent assessments and examination and investigation fees.

(a) Each national bank, each district bank, each Federal branch, and each Federal agency shall pay to the Comptroller of the currency interest on its delinquent payments of semiannual assessments. In addition, each national bank and each entity with a trust department examined by the Comptroller of the Currency and each institution that is the subject of a special examination or investigation conducted by the Comptroller of the Currency shall pay to the Comptroller of the Currency interest on its delinquent payments of examination and investigation fees. Semiannual assessment payments will be considered delinquent payments of examination and investigation fees. Semiannual assessment payments will be considered delinquent if they are received after the time for payment specified in § 8.2. Examination and investigation fees will be considered delinquent if not received by the Comptroller of the Currency within 30 calendar days of the invoice date.

(b) Where an entity which is required to make semiannual assessment payments or trust examination fee payments determines that it has made any such payment in an amount exceeding that required by the Comptroller of the Currency, that entity shall provide the Office of Financial Operations, Comptroller of the Currency, with written notice of the overpayment. Within 30 calendar days of receipt of such notice, the Comptroller of the Currency shall either—

(1) Refund the amount of the overpayment or

(2) Provide notice of its unwillingness to accept the calculation of overpayment. In the latter instance, the Comptroller of the Currency and the entity claiming the overpayment shall thereafter attempt to reach agreement on the amount, if any, to be refunded; the Comptroller of the Currency shall refund this amount within 30 calendar days of such agreement.