

**DEPARTMENT OF THE TREASURY****31 CFR Subtitle A, Chs. I and II****Semiannual Agenda and Fiscal Year 2011 Regulatory Plan**

**AGENCY:** Department of the Treasury.

**ACTION:** Semiannual regulatory agenda and annual regulatory plan.

**SUMMARY:** This notice is given pursuant to the requirements of the Regulatory Flexibility Act and Executive Order (E.O.) 12866 "Regulatory Planning and Review", which require the publication by the Department of a semiannual agenda of regulations. EO 12866 also requires the publication by the Department of a regulatory plan for fiscal year 2011.

**FOR FURTHER INFORMATION CONTACT:** The Agency Contact identified in the item relating to that regulation.

**SUPPLEMENTARY INFORMATION:** The semiannual regulatory agenda includes regulations that the Department has issued or expects to issue and rules currently in effect that are under departmental or bureau review. For this edition of the regulatory agenda, the most important significant regulatory actions and a Statement of Regulatory Priorities are included in The Regulatory Plan, which appears in both the online Unified Agenda and in part II of the **Federal Register** that includes the Unified Agenda.

Beginning with the fall 2007 edition, the Internet is the primary medium for disseminating the Unified Agenda. The complete Unified Agenda will be available online at [www.reginfo.gov](http://www.reginfo.gov), in a format that offers users an enhanced ability to obtain information from the Agenda database. Because publication in the **Federal Register** is mandated for the regulatory flexibility agenda required by the Regulatory Flexibility Act (5 U.S.C. 602), Treasury's printed agenda entries include only:

- (1) Rules that are in the regulatory flexibility agenda, in accordance with the Regulatory Flexibility Act, because they are likely to have a significant economic impact on a substantial number of small entities; and
- (2) Any rule that has been identified for periodic review under section 610 of the Regulatory Flexibility Act.

Printing of these entries is limited to fields that contain information required by the Regulatory Flexibility Act's Agenda requirements. Additional information on these entries is available in the Unified Agenda published on the Internet. In addition, for fall editions of the Agenda, the entire Regulatory Plan will continue to be printed in the **Federal Register**, as in past years, including Treasury's regulatory plan.

The semiannual agenda and The Regulatory Plan of the Department of the Treasury conform to the Unified Agenda format developed by the Regulatory Information Service Center (RISC).

**Dated: September 13, 2010.**

**NAME: Richard G. Lepley,**  
*Deputy Assistant General Counsel for  
General Law and Regulation.*

## The 580 Regulatory Agendas

## Departmental Offices - Proposed Rule

Title	Regulation Identifier Number
Federal Benefit Payments Under Certain District of Columbia Retirement Plans--Split Benefits	<a href="#">1505-AC02</a>
Department of the Treasury Acquisition Regulation	<a href="#">1505-AC04</a>
Federal Benefit Payments Under Certain District of Columbia Retirement Plans--General Rules, Claims, and Debt Collection	<a href="#">1505-AC19</a>
Departmental Offices; Privacy Act of 1974; Proposed Implementation	<a href="#">1505-AC28</a>
Review and Approval Process for Waivers for State Innovation	<a href="#">1505-AC30</a>

## Departmental Offices - Final Rule

Title	Regulation Identifier Number
Department of the Treasury Employee Rules of Conduct	<a href="#">1505-AB89</a>
Emergency Economic Stabilization Act; Conflicts of Interest	<a href="#">1505-AC05</a>
TARP Standards for Compensation and Corporate Governance	<a href="#">1505-AC09</a>
Payments in Lieu of Low Income Housing Tax Credits--Timing of Disbursements	<a href="#">1505-AC17</a>
Garnishment of Accounts Containing Federal Benefit Payments	<a href="#">1505-AC20</a>
Terrorism Risk Insurance Program; Final Netting	<a href="#">1505-AC24</a>
Privacy Act of 1974; Proposed Implementation	<a href="#">1505-AC27</a>

## Departmental Offices - Completed Action

Title	Regulation Identifier Number
Possible Regulation of Access to Accounts at Financial Institutions Through Payment Service Providers	<a href="#">1505-AA74</a>
Harbor Maintenance Fee	<a href="#">1505-AB11</a>
Donated Cargo Exemption From Harbor Maintenance Fee	<a href="#">1505-AB12</a>
Reconciliation	<a href="#">1505-AB16</a>
North American Free Trade Agreement (NAFTA)--Implementation of Duty-Deferral Program Provisions	<a href="#">1505-AB17</a>
Country-of-Origin Marking	<a href="#">1505-AB21</a>
Expanded Methods of Payment of Duties, Taxes, Interest, and Fees	<a href="#">1505-AB22</a>
User and Navigation Fees; Other Reimbursable Charges	<a href="#">1505-AB24</a>
African Growth and Opportunity Act and Generalized System of Preferences	<a href="#">1505-AB26</a>
United States-Caribbean Basin Trade Partnership Act and Caribbean Basin Initiative	<a href="#">1505-AB28</a>
Dog and Cat Protection Act	<a href="#">1505-AB31</a>
Trade Benefits Under the African Growth and Opportunity Act	<a href="#">1505-AB38</a>
Trade Benefits Under the Caribbean Basin Economic Recovery Act	<a href="#">1505-AB40</a>
United States-Singapore Free Trade Agreement	<a href="#">1505-AB48</a>
Rules of Origin for Imported Merchandise	<a href="#">1505-AB49</a>
Recordation of Copyrights and Enforcement Procedures To Prevent Importation of Piratical Articles	<a href="#">1505-AB51</a>
Revision of Outbound Redelivery Procedures and Liabilities	<a href="#">1505-AB52</a>
CBP's Bond Program	<a href="#">1505-AB54</a>
Country of Origin of Textile and Apparel Products	

	<a href="#">1505-AB60</a>
Administrative Rulings and Protests	<a href="#">1505-AB65</a>
United States-Australia Free Trade Agreement	<a href="#">1505-AB77</a>
Dominican Republic-Central America-United States Free Trade Agreement	<a href="#">1505-AB84</a>
First Sale Declaration Requirement	<a href="#">1505-AB96</a>
Entry Requirements for Certain Softwood Lumber Products Exported From Any Country Into the United States	<a href="#">1505-AB98</a>
Use of Sampling Methods and Offsetting of Overpayments and Over-Declarations in CBP Audit Procedures; Sampling Under Prior Disclosure	<a href="#">1505-AC00</a>
Prior Disclosure and Lost Duty or Revenue Demands When Penalty Claim Not Issued	<a href="#">1505-AC01</a>
Definition of a Commercial Truck	<a href="#">1505-AC10</a>
Customs Broker Recordkeeping Requirements Regarding Location and Method of Record Retention	<a href="#">1505-AC12</a>
Courtesy Notice of Liquidation	<a href="#">1505-AC21</a>
Office of the Special Inspector General for the Troubled Asset Relief Program; Privacy Act of 1974; Proposed Implementation	<a href="#">1505-AC22</a>
Privacy Act; Consolidation of the Existing Office of Foreign Assets Control Systems of Records	<a href="#">1505-AC25</a>
Privacy Act; Implementation	<a href="#">1505-AC26</a>

## Financial Crimes Enforcement Network - Proposed Rule

Title	Regulation Identifier Number
Financial Crimes Enforcement Network: Cross-Border Electronic Transmittals of Funds	<a href="#">1506-AB01</a>
Financial Crimes Enforcement Network: Anti-Money Laundering Program and Suspicious Activity Report Requirements for Non-Bank Residential Mortgage Lenders and Originators	<a href="#">1506-AB02</a>
Anti-Money Laundering Program and Suspicious Activity Report Filing Requirements for Investment Advisers	<a href="#">1506-AB10</a>

## Financial Crimes Enforcement Network - Final Rule

Title	Regulation Identifier Number
Proposed Amendment of Title 31, Money and Finance: Chapter X Initiative	<a href="#">1506-AA92</a>
Amendment to the Bank Secrecy Act Regulations--Definitions and Other Regulations Relating to Money Services Businesses	<a href="#">1506-AA97</a>
Confidentiality of Suspicious Activity Reports	<a href="#">1506-AA99</a>
Amendment to the Bank Secrecy Act Regulations--Definitions and Other Regulations Relating to Prepaid Access	<a href="#">1506-AB07</a>
Amendment to the Bank Secrecy Act Regulations--Reports of Foreign Financial Accounts	<a href="#">1506-AB08</a>
Amendment to the Bank Secrecy Act Regulations; Anti-Money Laundering Programs; Special Due Diligence Programs for Certain Foreign Accounts	<a href="#">1506-AB09</a>

## Financial Crimes Enforcement Network - Completed Action

Title	Regulation Identifier Number
Financial Crimes Enforcement Network; Amendment to the Bank Secrecy Act Regulations; Definition of Financial Institution To Include Mutual Funds	<a href="#">1506-AA93</a>

## Financial Management Service - Proposed Rule

Title	Regulation Identifier Number
Surety Companies Doing Business With the United States	<a href="#">1510-AB27</a>

## Financial Management Service - Final Rule

Title	Regulation Identifier Number
Federal Government Participation in the Automated Clearing House	<a href="#">1510-AB24</a>

Indorsement and Payment of Checks Drawn on the United States Treasury	<a href="#">1510-AB25</a>
Management of Federal Agency Disbursements	<a href="#">1510-AB26</a>
Acceptance of Bonds Secured by Government Obligations in Lieu of Bonds With Securities	<a href="#">1510-AB28</a>
Offset of Tax Refund Payments to Collect State Income Tax Obligations and Unemployment Debts Owed to States	<a href="#">1510-AB29</a>

## Alcohol and Tobacco Tax and Trade Bureau - PreRule

Title	Regulation Identifier Number
Proposed Revisions to the Beer Regulations	<a href="#">1513-AB05</a>
Use of Various Winemaking Terms on Wine Labels and in Advertisements	<a href="#">1513-AB24</a>
Proposals Related to the Application for and Certification/Exemption of Label/Bottle Approval	<a href="#">1513-AB54</a>
Proposal to Create 11 New Viticultural Areas Within the Existing Paso Robles Viticultural Area	<a href="#">1513-AB68</a>
Labeling of Wines With American Appellations of Origin	<a href="#">1513-AB74</a>

## Alcohol and Tobacco Tax and Trade Bureau - Proposed Rule

Title	Regulation Identifier Number
Exportation of Alcohol	<a href="#">1513-AA00</a>
Modifications to TTB Regulations to Implement Statutory Changes	<a href="#">1513-AA06</a>
Determination of Tax and Recordkeeping on Large Cigars	<a href="#">1513-AA16</a>
Proposed Addition of New Grape Variety Names for American Wines	<a href="#">1513-AA42</a>
Alternating Brewery Proprietors	<a href="#">1513-AB09</a>
Use of the Word "Pure" or Its Variants in the Labeling and Advertising of Alcohol Beverages	<a href="#">1513-AB16</a>
Proposed Amendment to the Standards of Identity for Distilled Spirits	<a href="#">1513-AB33</a>
Self-Certification of Nonbeverage Product Formulas	<a href="#">1513-AB35</a>
Establishment of the Indiana Uplands Viticultural Area	<a href="#">1513-AB46</a>
Standards of Fill for Wine and Distilled Spirits	<a href="#">1513-AB56</a>
Labeling Imported Wines With Multistate and Multicounty Appellations	<a href="#">1513-AB58</a>
Proposed Revisions to SDA and CDA Formulas Regulations	<a href="#">1513-AB59</a>
Treatments of Wine and Juice	<a href="#">1513-AB61</a>
Proposed Revisions to Distilled Spirits for Fuel Use and Alcohol Fuel Plant Regulations	<a href="#">1513-AB62</a>
Establishment of the Freestone-Occidental Viticultural Area	<a href="#">1513-AB66</a>
Establishment of the Middleburg Virginia Viticultural Area	<a href="#">1513-AB67</a>
Implementation of Diplomatic Exemption From Federal Excise Tax on Tobacco Products Manufactured in the United States, Designated by U.S. Department of State	<a href="#">1513-AB71</a>
Establishment of the Blue Ridge Foothills of Central Virginia Viticultural Area	<a href="#">1513-AB73</a>
Proposals Concerning Labeling of Imitation Wine	<a href="#">1513-AB76</a>
Disclosure of Cochineal Extract and Carmine in the Labeling of Wines, Distilled Spirits, and Malt Beverages	<a href="#">1513-AB79</a>
Establishment of the Naches Heights Viticultural Area	<a href="#">1513-AB80</a>
Establishment of the Coombsville Viticultural Area	<a href="#">1513-AB81</a>
Establishment of the Wisconsin Ledge Viticultural Area	<a href="#">1513-AB82</a>
Establishment of the Inwood Valley Viticultural Area	<a href="#">1513-AB83</a>
Proposed Revision to Vintage Date Requirements	<a href="#">1513-AB84</a>
Establishment of the Ancient Lakes of Columbia Valley Viticultural Area	<a href="#">1513-AB85</a>
Establishment of the Pope Valley District Viticultural Area	<a href="#">1513-AB86</a>
Implementation of the Firearms Excise Tax Improvement Act of 2010	<a href="#">1513-AB87</a>

## Alcohol and Tobacco Tax and Trade Bureau - Final Rule

	Regulation
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Title	Identifier Number
Proposed Revisions to the Distilled Spirits Plant Regulations	<a href="#">1513-AA23</a>
Establishment of the Fort Ross-Seaview Viticultural Area	<a href="#">1513-AA64</a>
Labeling and Advertising of Wines, Distilled Spirits, and Malt Beverages	<a href="#">1513-AB07</a>
Major Food Allergen Labeling for Wines, Distilled Spirits, and Malt Beverages	<a href="#">1513-AB08</a>
Expansion of the Santa Maria Valley Viticultural Area	<a href="#">1513-AB31</a>
Modification of Mandatory Label Information for Wine	<a href="#">1513-AB36</a>
Tobacco Product Minimum Manufacturing, Marking, and Importer Permit Requirements	<a href="#">1513-AB37</a>
Proposed Revision of American Viticultural Area Regulations	<a href="#">1513-AB39</a>
Establishment of the Pine Mountain-Mayacmas Viticultural Area	<a href="#">1513-AB41</a>
Time for Payment and Deposits of Certain Excise Taxes	<a href="#">1513-AB43</a>
Establishment of the Antelope Valley of the California High Desert Viticultural Area	<a href="#">1513-AB55</a>
Expansion of the Russian River Valley American Viticultural Area	<a href="#">1513-AB57</a>
Yamhill-Carlton District Viticultural Area Name Change	<a href="#">1513-AB65</a>
Technical Corrections to TTB Regulations	<a href="#">1513-AB69</a>
Implementation of Statutory Amendments Requiring the Qualification of Manufacturers and Importers of Processed Tobacco and Other Amendments	<a href="#">1513-AB72</a>
Extension of Package Use-Up Rule for Roll-Your-Own Tobacco and Pipe Tobacco	<a href="#">1513-AB75</a>

## Alcohol and Tobacco Tax and Trade Bureau - Long-term Action

Title	Regulation Identifier Number
Distinguishing Between Roll-Your-Own Tobacco and Pipe Tobacco for Federal Excise Tax Purposes	<a href="#">1513-AB78</a>

## Alcohol and Tobacco Tax and Trade Bureau - Completed Action

Title	Regulation Identifier Number
Organic Claims in Labeling and Advertising of Alcohol Beverages	<a href="#">1513-AA46</a>
Labeling and Advertising of Malt Beverages	<a href="#">1513-AA60</a>
Form TTB F 5100.51, Formula and Process for Domestic and Imported Alcohol Beverages	<a href="#">1513-AB28</a>
Tax Classification of Cigars and Cigarettes	<a href="#">1513-AB34</a>
Labeling and Advertising of Alcohol Beverages That Contain Caffeine, Vitamins, and Minerals	<a href="#">1513-AB60</a>
Establishment of the Sierra Pelona Valley Viticultural Area	<a href="#">1513-AB64</a>
Tobacco Products Tax Increase and Floor Stocks Tax	<a href="#">1513-AB70</a>

## Customs Revenue Function - Proposed Rule

Title	Regulation Identifier Number
Expanded Methods of Payment of Duties, Taxes, Interest, and Fees	<a href="#">1515-AD45</a>
Revision of Outbound Redelivery Procedures and Liabilities	<a href="#">1515-AD55</a>
Administrative Rulings and Protests	<a href="#">1515-AD58</a>
Prior Disclosure and Lost Duty or Revenue Demands When Penalty Claim Not Issued	<a href="#">1515-AD64</a>
Definition of a Commercial Truck	<a href="#">1515-AD65</a>
Informal Entry Limit and Administrative Exemption	<a href="#">1515-AD69</a>

## Customs Revenue Function - Final Rule

Title	Regulation Identifier Number
Country-of-Origin Marking	<a href="#">1515-AD44</a>

User and Navigation Fees; Other Reimbursable Charges	<a href="#">1515-AD46</a>
African Growth and Opportunity Act and Generalized System of Preferences	<a href="#">1515-AD47</a>
United States-Caribbean Basin Trade Partnership Act and Caribbean Basin Initiative	<a href="#">1515-AD48</a>
Dog and Cat Protection Act	<a href="#">1515-AD49</a>
Trade Benefits Under the African Growth and Opportunity Act	<a href="#">1515-AD50</a>
Trade Benefits Under the Caribbean Basin Economic Recovery Act	<a href="#">1515-AD51</a>
United States-Singapore Free Trade Agreement	<a href="#">1515-AD52</a>
Rules of Origin for Imported Merchandise	<a href="#">1515-AD53</a>
CBP's Bond Program	<a href="#">1515-AD56</a>
Country of Origin of Textile and Apparel Products	<a href="#">1515-AD57</a>
United States-Australia Free Trade Agreement	<a href="#">1515-AD59</a>
Use of Sampling Methods and Offsetting of Overpayments and Over-Declarations in CBP Audit Procedures; Sampling Under Prior Disclosure	<a href="#">1515-AD63</a>
Customs Broker Recordkeeping Requirements Regarding Location and Method of Record Retention	<a href="#">1515-AD66</a>
Courtesy Notice of Liquidation	<a href="#">1515-AD67</a>
United States--Oman Free Trade Agreement	<a href="#">1515-AD68</a>

## Customs Revenue Function - Long-term Action

Title	Regulation Identifier Number
Harbor Maintenance Fee	<a href="#">1515-AD40</a>
Donated Cargo Exemption From Harbor Maintenance Fee	<a href="#">1515-AD41</a>
Reconciliation	<a href="#">1515-AD42</a>
North American Free Trade Agreement (NAFTA)--Implementation of Duty-Deferral Program Provisions	<a href="#">1515-AD43</a>
Recordation of Copyrights and Enforcement Procedures To Prevent Importation of Piratical Articles	<a href="#">1515-AD54</a>
First Sale Declaration Requirement	<a href="#">1515-AD61</a>

## Customs Revenue Function - Completed Action

Title	Regulation Identifier Number
Dominican Republic-Central America-United States Free Trade Agreement	<a href="#">1515-AD60</a>
Entry Requirements for Certain Softwood Lumber Products Exported From Any Country Into the United States	<a href="#">1515-AD62</a>

## Internal Revenue Service - PreRule

Title	Regulation Identifier Number
Determination of Governmental Plan Status	<a href="#">1545-BG43</a>
Calculation of the Applicable Premium for Combined Omnibus Budget Reconciliation Act of 1986 (COBRA) Continuation Coverage	<a href="#">1545-BH80</a>
Capitalization and Inclusion in Inventory of Certain Costs	<a href="#">1545-BI37</a>

## Internal Revenue Service - Proposed Rule

Title	Regulation Identifier Number
Information From Passport Applicants	<a href="#">1545-AJ93</a>
Foreign Insurance Company--Domestic Election	<a href="#">1545-AQ25</a>
Definition of Cash Value	<a href="#">1545-AQ70</a>
Substantiating Travel Expense Deductions for Members of Congress	<a href="#">1545-AV55</a>
Guidance on Cost Recovery in the Entertainment Industry	<a href="#">1545-AX12</a>
Inspection of Written Determinations	

	<a href="#">1545-AX40</a>
Authorized Placement Agency	<a href="#">1545-AY18</a>
Special Rules Relating to Transfers of Intangibles to Foreign Corporations	<a href="#">1545-AY41</a>
Liabilities Assumed in Certain Corporate Transactions	<a href="#">1545-AY74</a>
Payments for Interest in Partnership	<a href="#">1545-AY90</a>
Allocation of New Markets Tax Credit	<a href="#">1545-BA84</a>
Amendments to the General Public Use Requirements in the Low-Income Housing Tax Credit Program	<a href="#">1545-BB37</a>
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Coordination of United States and Certain Possessions Income Taxes	<a href="#">1545-BC54</a>
Below-Market Loans	<a href="#">1545-BC78</a>
Accumulated Adjustment Account and Other Corporate Separations Under Section 355	<a href="#">1545-BC98</a>
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Regarding Treatment of Capitalized Costs	<a href="#">1545-BD82</a>
Reduction of Fuel Excise Tax Evasion	<a href="#">1545-BE03</a>
Intra-Group Gross Receipts Under Section 41	<a href="#">1545-BE14</a>
Tractors, Trailers, Trucks, and Tires	<a href="#">1545-BE31</a>
Research Expenditures Resulting in Inventory Property	<a href="#">1545-BE64</a>
Disallowance of Partnership Loss Transfers and Basis Reduction in Stock of a Corporate Partner	<a href="#">1545-BE98</a>
Credit Card Claims	<a href="#">1545-BF07</a>
Charitable Contributions of Certain Motor Vehicles	<a href="#">1545-BF10</a>
Clean Renewable Energy Bonds	<a href="#">1545-BF11</a>
Federal Income Tax Consequences of Transfers Between an Individual Debtor and the Bankruptcy Estate in Cases Under Chapters 7 and 11 of Title 11 of the United States Code	<a href="#">1545-BF13</a>
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Failure To Maintain List of Advisees With Respect to Reportable Transactions	<a href="#">1545-BF39</a>
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Taxation of Fringe Benefits and Exclusions From Gross Income of Certain Fringe Benefits	<a href="#">1545-BF42</a>
Limitation on Importation of Built-In Losses	<a href="#">1545-BF43</a>
Requirements for Reorganizations Qualifying Under Section 368(a)(1)(E) or (F)	<a href="#">1545-BF51</a>
Security Held for Investment	<a href="#">1545-BF53</a>
Activities Customarily Performed By States and Local Governments	<a href="#">1545-BF63</a>
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Section 751(b) Update for Certain Distributions Treated as Sales or Exchanges	<a href="#">1545-BG21</a>
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S Corporation Back-to-Back Loans	<a href="#">1545-BG81</a>
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Interest on Deferred Tax Liability for Contingent Payment Sales Under Section 453A	<a href="#">1545-BH10</a>
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Penalties for Incorrect Appraisals Under IRC 6695A	<a href="#">1545-BH15</a>
Regulations Regarding the Application of Section 172(h) (Corporate Equity Reduction Interest Losses) to a Consolidated Group	<a href="#">1545-BH16</a>
Security for Payment of Estate Tax in Installments	<a href="#">1545-BH17</a>
Amending Section 1.1502-13(c)(6)(ii)(C)	<a href="#">1545-BH20</a>

Penalty for Erroneous Claim for Refund or Credit	<a href="#">1545-BH25</a>
Regulations Revising Section 1.1502-77 Regarding Agency for a Consolidated Group	<a href="#">1545-BH31</a>
Guidance on Arbitrage II	<a href="#">1545-BH38</a>
Disciplinary Actions Under Section 822 of the American Jobs Creation Act of 2004	<a href="#">1545-BH42</a>
Special Estate Tax Lien	<a href="#">1545-BH43</a>
Rules for Disclosure of Chief Counsel Advice	<a href="#">1545-BH45</a>
Exchange of Property for an Annuity	<a href="#">1545-BH47</a>
Guidance for Regulated Investment Company (RIC) and Real Estate Investment Trust (REIT) Concerning the Application of Section 1(h) to Capital Gain Dividends	<a href="#">1545-BH59</a>
Local Lodging Expenses	<a href="#">1545-BH60</a>
Gross Estate; Election to Value on Alternate Valuation Date	<a href="#">1545-BH64</a>
Compensation Deferred Under Eligible Deferred Compensation Plans	<a href="#">1545-BH72</a>
Multi-Employer Plan Funding Guidance	<a href="#">1545-BH73</a>
Exchanges of Stock or Securities	<a href="#">1545-BH76</a>
Attribute Reduction Following Reorganizations	<a href="#">1545-BH86</a>
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Severing and Completion Rules for Home Construction Contracts	<a href="#">1545-BI27</a>
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Requirement of Return and Time for Filing; Updated Abatement Rules for Sections 4966 and 4967 Transactions Taxes	<a href="#">1545-BI34</a>
Definition of Dependent Under Section 152	<a href="#">1545-BI35</a>
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Reporting and Notice Requirements for Deferred Vested Benefits Under Section 6057	<a href="#">1545-BI40</a>
Employer Contributions to Health Savings Accounts	<a href="#">1545-BI53</a>
Research Credit IIIA (IUS)	<a href="#">1545-BI54</a>
Additional Rules Regarding Pension Plan Funding and Benefit Restrictions	<a href="#">1545-BI55</a>
Capitalization of Sales-Based Royalties Under Section 263A	<a href="#">1545-BI57</a>
Additional Permitted Election Changes for Cafeteria Plans	<a href="#">1545-BI59</a>
Tax Accounting Elections on Behalf of Foreign Corporations	<a href="#">1545-BI63</a>
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Indoor Tanning Services	<a href="#">1545-BJ41</a>
Requirements Applicable to Group Health Plans and Health Insurance Issuers Under the Patient Protection and Affordable Care Act, I	<a href="#">1545-BJ46</a>
Disclosures of Return Information to Officers and Employees of the Department of Commerce for Certain Statistical Purposes and Related Activities	<a href="#">1545-BJ47</a>
Requirements Applicable to Grandfathered Health Plans Under the Patient Protection and Affordable Care Act.	<a href="#">1545-BJ51</a>
Coverage of Preventive Services Under the Patient Protection and Affordable Care Act	<a href="#">1545-BJ60</a>
Prohibition of Preexisting Condition Exclusions or Other Discrimination Based on Health Status Under the Patient Protection and Affordable Care Act	<a href="#">1545-BJ61</a>
Appeals Under the Patient Protection and Affordable Care Act	<a href="#">1545-BJ63</a>

## Office of Thrift Supervision - Proposed Rule

Title	Regulation Identifier Number
Recordkeeping Requirements for Savings Association Exceptions From Securities Broker or Dealer Registration	<a href="#">1550-AC13</a>
Risk-Based Capital Guidelines; Revising Transitional Floors for Advanced Approaches Rule	<a href="#">1550-AC41</a>
Alternatives to the Use of External Credit Ratings in the Regulatory Capital Guidelines of the Federal Banking Agencies	<a href="#">1550-AC43</a>
Alternatives to the Use of External Credit Ratings in the Regulations of the OTS	<a href="#">1550-AC44</a>

## Office of Thrift Supervision - Final Rule

Title	Regulation Identifier Number
Confidentiality of Suspicious Activity Reports	<a href="#">1550-AC26</a>
Standards Governing the Release of a Suspicious Activity Report	<a href="#">1550-AC28</a>
Community Reinvestment Act Regulations	<a href="#">1550-AC42</a>

## Office of Thrift Supervision - Long-term Action

Title	Regulation Identifier Number
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Risk-Based Capital--Market Risk Rule	<a href="#">1550-AC02</a>
Risk-Based Capital Guidelines; Capital Adequacy Guidelines; Capital Maintenance; Standardized Risk-Based Capital Rules	<a href="#">1550-AC19</a>
Guidance for Furnishers of Information to Consumer Reporting Agencies	<a href="#">1550-AC31</a>

## Office of Thrift Supervision - Completed Action

Title	Regulation Identifier Number
Securities-Related Activities of Savings Associations	<a href="#">1550-AB92</a>
Minimum Capital Ratios: Capital Adequacy Guidelines; Treatment of Certain Claims On, or Guaranteed By, Fannie Mae and Freddie Mac	<a href="#">1550-AC24</a>
S.A.F.E. Mortgage Licensing Act of 2008 Regulations	<a href="#">1550-AC33</a>
Community Reinvestment Act Regulations	<a href="#">1550-AC35</a>
Unfair or Deceptive Acts or Practices	<a href="#">1550-AC38</a>
Definitions for Regulations Affecting Savings Associations; Money Market Deposit Accounts	<a href="#">1550-AC40</a>

## Comptroller of the Currency - Proposed Rule

Title	Regulation Identifier Number
Recordkeeping Requirements for Bank Exceptions From Securities Broker or Dealer Registration	<a href="#">1557-AB93</a>
Risk-Based Capital Standards: Market Risk	<a href="#">1557-AC99</a>
Capital Adequacy--Strengthening Tier 1 and Other Capital Enhancements	<a href="#">1557-AD31</a>
Risk-Based Capital Guidelines; Revising Transitional Floors for Advanced Approaches Rule	<a href="#">1557-AD33</a>
Regarding Alternatives to the Use of External Credit Ratings in the Regulatory Capital Guidelines of the Federal Banking Agencies	<a href="#">1557-AD35</a>
Regarding Alternatives to the Use of External Credit Ratings in the Regulations of the OCC	<a href="#">1557-AD36</a>
Collective Investment Funds	<a href="#">1557-AD37</a>

## Comptroller of the Currency - Final Rule

Title	Regulation Identifier Number
Standards Governing the Release of a Suspicious Activity Report	<a href="#">1557-AD16</a>
Confidentiality of Suspicious Activity Report	<a href="#">1557-AD17</a>
Community Reinvestment Act Regulations -- Technical Amendment	<a href="#">1557-AD32</a>
Community Reinvestment Act--Neighborhood Stabilization Program	<a href="#">1557-AD34</a>

## Comptroller of the Currency - Long-term Action

Title	Regulation Identifier Number
Basel II Standardized Approach	<a href="#">1557-AD07</a>
Bank Activities and Operations	<a href="#">1557-AD27</a>
Basel II Advanced Capital Adequacy Framework--Resecuritization	<a href="#">1557-AD30</a>

## Comptroller of the Currency - Completed Action

Title	Regulation Identifier Number
Lending Limits Pilot Program	<a href="#">1557-AD03</a>
Minimum Capital Ratios; Capital Adequacy Guidelines; Capital Maintenance; Capital: Treatment of Certain Claims On, or Guaranteed By, Fannie Mae and Freddie Mac	<a href="#">1557-AD18</a>
Guidelines for Furnishers of Information to Consumer Reporting Agencies	<a href="#">1557-AD21</a>
Freedom of Information Act	<a href="#">1557-AD22</a>



S.A.F.E. Mortgage Licensing Act	<a href="#">1557-AD23</a>
Community Reinvestment Act--Higher Education Act	<a href="#">1557-AD24</a>

## Community Development Financial Institutions Fund - Final Rule

Title	Regulation Identifier Number
Capital Magnet Fund	<a href="#">1559-AA00</a>

Department of the Treasury (TREAS)  
Departmental Offices ( DO )

RIN: 1505-AC02

 [View Related Documents](#)

Title: Federal Benefit Payments Under Certain District of Columbia Retirement Plans--Split Benefits

Abstract: The Department of the Treasury proposes to amend subpart C of its DC Pensions rules promulgated pursuant to the Balanced Budget Act of 1997, as amended (the Act). Pursuant to the Act, Treasury's Office of DC Pensions (ODCP) has responsibility for payment of benefits based on service accrued as of June 30, 1997, under the retirement plans for District of Columbia teachers, police officers, and firefighters. Benefits for service after that date are funded by the District of Columbia. The amended regulations establish the methodology for determining the split between the Federal and District benefit payments.

Priority: Routine and Frequent

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 29 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: PL 105-33, 111 Stat 251; 111 Stat 712 to 731; 111 Stat 786 and 787, as amended

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Agency Contact: Nancy Ostrowski

Director

Department of the Treasury

Departmental Offices

Office of DC Pensions 1500 Pennsylvania Avenue NW.

Washington , DC 20220

Phone: 202 622-2214

Department of the Treasury (TREAS)  
Departmental Offices ( DO )

RIN: 1505-AC04

 [View Related Documents](#)

Title: Department of the Treasury Acquisition Regulation

Abstract: This rulemaking updates the Department of the Treasury Acquisition Regulations (DTAR) to reflect changes in the Federal Acquisition Regulations (FAR), systems changes, organizational changes; changes in the flow of procurement authority and delegations within the Department of the Treasury, and other clarifying changes.

Priority: Info./Admin./Other

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 48 CFR ch 10 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 41 USC 418b(a) and 418(b)

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	11/22/2010	75 FR 71047
NPRM Comment Period End	01/21/2011	
Final Rule	10/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Agency Contact: Kevin Youel-Page Department of the Treasury

Departmental Offices

Office of the Procurement Executive 655 15th Street NW.

Washington , DC 20005

Phone: 202 622-0651

Department of the Treasury (TREAS)

Departmental Offices ( DO )

RIN: 1505-AC19

 [View Related Documents](#)

Title: Federal Benefit Payments Under Certain District of Columbia Retirement Plans--General Rules, Claims, and Debt Collection

Abstract: The Department of the Treasury proposes to amend its DC Pension rules promulgated pursuant to the Balanced Budget Act of 1997, as amended (the Act). Pursuant to the Act, Treasury's Office of DC Pensions (ODCP) has responsibility for payment of benefits based on service accrued as of June 30, 1997, under the retirement plans for the District of Columbia teachers, police officers, and firefighters. Benefits for service after that date are funded by the District of Columbia. ODCP also has responsibility for retirement benefits payable to DC judges and their survivors, regardless of when the service was performed. The amended regulations implement the general rules for the Department of Treasury's administration of its program responsibilities, including reviewing benefit denials and collecting debts incurred in the administration of this program.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 29 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: PL 105-33, 111 Stat. 712 to 731; 111 Stat. 756 to 759; 111 Stat. 786 and 787

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	02/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Agency Contact: Nancy Ostrowski

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Department of the Treasury (TREAS)

Departmental Offices ( DO )

RIN: 1505-AC28

 [View Related Documents](#)

Title: Departmental Offices; Privacy Act of 1974; Proposed Implementation

Abstract: In accordance with the requirements of the Privacy Act of 1974, 5 U.S.C. 552a, the Department of the Treasury gives notice of a proposed amendment to this part to exempt a system of records from certain provisions of the Privacy Act.

Priority: Info./Admin./Other

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 552a

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

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Department of the Treasury (TREAS)

Departmental Offices ( DO )

RIN: 1505-AC30

 [View Related Documents](#)

Title: Review and Approval Process for Waivers for State Innovation

Abstract: This rule implements the procedures for developing, submitting and reviewing a Wavier for State Innovation described in section 1332 of the Patient Protection and the Affordable Care Act.

Priority: Other Significant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 33 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: PL 111-148

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: State

Small Entities Affected: No

Federalism: No

Energy Affected: No

Agency Contact: Carrie Simons Department of the Treasury

Departmental Offices

Office of Tax Policy

Washington , DC 20220

Phone: 202 622-2000

Department of the Treasury (TREAS)

Departmental Offices ( DO )

RIN: 1505-AB89

 [View Related Documents](#)

Title: Department of the Treasury Employee Rules of Conduct

Abstract: The Department of the Treasury is amending the Department of the Treasury Employee Rules of Conduct (Rules of Conduct). The final rule revises the Rules of Conduct to reflect statutory, regulatory, and policy changes made subsequent to the issuance of the Rules of Conduct in 1995 (31 CFR part 0). We are updating these rules to reflect current law and practice.

Priority: Info./Admin./Other

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 0 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 301

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Final Action	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Agency Contact: Rochelle F. Granat

Assistant General Counsel

Department of the Treasury

Departmental Offices

General Law, Ethics, and Regulation Office of the General Counsel

Washington , DC 20220

Phone: 202 622-0450

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Department of the Treasury (TREAS)

Departmental Offices ( DO )

RIN: 1505-AC05

 [View Related Documents](#)

Title: Emergency Economic Stabilization Act; Conflicts of Interest

Abstract: This rule provides guidance on conflicts-of-interest pursuant to section 108 of the Emergency Economic Stabilization Act of 2008 (EESA), which was enacted on October 3, 2008.

Priority: Other Significant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 31 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: PL 110-343; 122 Stat 3765

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule Effective	01/21/2009	
Interim Final Rule	01/21/2009	74 FR 3431
Interim Final Rule Comment Period End	03/23/2009	
Final Rule	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Agency Contact: Program Compliance Officer

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Department of the Treasury

Departmental Offices

1500 Pennsylvania Avenue NW.

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Phone: 202 622-2000

E-Mail: [tarp.compliance@do.treas.gov](mailto:tarp.compliance@do.treas.gov)

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Department of the Treasury (TREAS)

Departmental Offices ( DO )

RIN: 1505-AC09

 [View Related Documents](#)

Title: TARP Standards for Compensation and Corporate Governance

Abstract: This interim final rule, promulgated pursuant to sections 101(a)(1), 101(c)(5), and 111(b) of the Emergency Economic Stabilization Act of 2008, Division A of Public Law 110-343 (EESA), as amended, provides further guidance on the executive compensation provisions applicable to participants in the Troubled Assets Relief Program (TARP).

Priority: Economically Significant

Agenda Stage of Rulemaking: Final Rule

Major: Yes

Unfunded Mandates: No

CFR Citation: 31 CFR 30 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: PL 110-343; PL 111-5

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule Effective	06/15/2009	
Interim Final Rule	06/15/2009	74 FR 28394
Interim Final Rule Comment Period End	08/14/2009	
Final Rule	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Agency Contact: Stephen Tackney

Attorney-Advisor

Department of the Treasury

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Washington , DC 20220

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Department of the Treasury (TREAS)

Departmental Offices ( DO )

RIN: 1505-AC17

 [View Related Documents](#)

Title: Payments in Lieu of Low Income Housing Tax Credits--Timing of Disbursements

Abstract: The Department of the Treasury is proposing to amend its policy regarding the time limitation within which State Housing Credit Agencies must disburse funds received under section 1602 of Division B of the American Recovery and Reinvestment Act of 2009. This change will allow States to disburse section 1602 funds to subawardees through December 31, 2011, under certain conditions.

Priority: Other Significant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 32 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: PL 111-5

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule	08/31/2009	74 FR 44751
Interim Final Rule Comment Period End	09/30/2009	
Final Rule	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Agency Contact: Ellen Neubaur Department of the Treasury

Departmental Offices

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Washington , DC 22202

Phone: 202 622-5338

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Department of the Treasury (TREAS)  
Departmental Offices ( DO )

RIN: 1505-AC20

 [View Related Documents](#)

Title: Garnishment of Accounts Containing Federal Benefit Payments

Abstract: Treasury, SSA, VA, RRB and OPM (Agencies) are publishing for comment a proposed rule to implement statutory restrictions on the garnishment of Federal benefit payments. The proposed rule would establish procedures that financial institutions must follow when a garnishment order is received for a deposit account to which Federal benefit payments have been directly deposited. The proposed rule would require financial institutions that receive a garnishment order for a deposit account to determine whether a Federal benefit payment was deposited to the account and, if so, would require the financial institution to ensure that the account holder has access to a designated "protected amount" of funds in the account.

Priority: Other Significant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: Not Yet Determined (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 31 USC 321; 42 USC 405(a); 42 USC 407; 42 USC 659; 42 USC 1383(d)(1); ...

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	04/19/2010	75 FR 20299
NPRM Comment Period End	06/18/2010	
Final Action	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal; State

Federalism: Yes

Energy Affected: No

Agency Contact: Gary Grippio

Deputy Assistant Secretary, Fiscal Operations and Policy

Department of the Treasury

Departmental Offices

1500 Pennsylvania Avenue NW.

Washington , DC 20220

Phone: 202 622-6222

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Department of the Treasury (TREAS)  
Departmental Offices ( DO )

RIN: 1505-AC24

 [View Related Documents](#)

Title: Terrorism Risk Insurance Program; Final Netting

Abstract: The Department of the Treasury (Treasury) is issuing this proposed rule as part of its implementation of title I of the Terrorism Risk Insurance Act of 2002 (TRIA or the Act), as amended by the Terrorism Risk Insurance Extension Act of 2005 (Extension Act) and the Terrorism Risk Insurance Program Reauthorization Act of 2007 (Reauthorization Act). The Act established a temporary Terrorism Risk Insurance Program (TRIP or Program) under which the Federal Government would share the risk of insured losses from certified acts of terrorism with commercial property and casualty insurers. The Reauthorization Act has now extended the Program until December 31, 2014. The proposed rule incorporates and implements statutory requirements in section 103(e)(4) of the Act, for the final netting of payments under the Program. In particular, the proposed rule would establish procedures by which, after the Secretary has determined that claims for the Federal share of insured losses arising from a particular Program Year shall be considered final, a final netting of payments to or from insurers will be accomplished.

Priority: Other Significant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 50 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 301; 31 USC 321; title I, PL 107-297, 116 Stat 2322, as amended by PL 109-144; 119 Stat 2660 and PL 110-160, 121 Stat 1839 (15 USC 6701 note)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/03/2010	75 FR 45563
NPRM Comment Period End	10/04/2010	
Final Action	01/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Agency Contact: Howard Leikin

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Department of the Treasury (TREAS)

Departmental Offices ( DO )

RIN: 1505-AC27

 [View Related Documents](#)

Title: Privacy Act of 1974; Proposed Implementation

Abstract: In accordance with the requirements of the Privacy Act of 1974, 5 U.S.C. 552a, the Department of the Treasury gives notice of a proposed amendment to update section 1.26 of this part, and to exempt a system of records maintained by the Office of Foreign Assets Control (OFAC) from certain provisions of the Privacy Act.

Priority: Routine and Frequent

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 552a

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	10/13/2010	75 FR 62737
NPRM Comment Period End	11/12/2010	
Final Action	01/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Agency Contact: Dale Underwood Department of the Treasury

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Department of the Treasury (TREAS)

Departmental Offices ( DO )

RIN: 1505-AA74

 [View Related Documents](#)

Title: Possible Regulation of Access to Accounts at Financial Institutions Through Payment Service Providers

Abstract: Treasury is seeking comment on whether it should propose regulations regarding arrangements between insured

financial institutions and nondepository payment service providers (e.g., check cashers) governing access to Federal electronic payments. Commenters are asked to address the question of whether these arrangements should be federally regulated and, if they should, how those regulations should be structured.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR ch II (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 31 USC 321; 31 USC 3332

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	01/08/1999	64 FR 1149
ANPRM Comment Period End	04/08/1999	
Withdrawn	09/10/2010	

Regulatory Flexibility Analysis

Government Levels Affected: No

Required: Undetermined

Federalism: No

Agency Contact: Donna Felmlee

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Department of the Treasury

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Washington , DC 20220

Phone: 202 622-1808

Department of the Treasury (TREAS)

Departmental Offices ( DO )

RIN: 1505-AB11

 [View Related Documents](#)

Title: Harbor Maintenance Fee

Abstract: Amendments to the Customs and Border Protection Regulations to implement provisions of the Water Resources Development Act of 1986, which authorizes the Bureau of Customs and Border Protection to assess a harbor maintenance fee of 0.125 percent (.00125) on the value of commercial cargo loaded on or unloaded from a commercial vessel at a port unless specifically exempted from the fee. Proceeds of the fee are deposited in a trust fund for the U.S. Army Corps of Engineers to use for the improvement and maintenance of U.S. ports and harbors.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 4; 19 CFR 24; 19 CFR 146; 19 CFR 178 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 301; PL 99-662; 19 USC 66; 19 USC 81a to 81u; 19 USC 623; 19 USC 1202; 19 USC 1624; 31 USC 9701; PL 99-272; PL 99-509

Legal Deadline:

Action	Source	Description	Date
Other	Statutory		04/01/1987

Timetable:

Action	Date	FR Cite
Interim Final Rule Effective	03/01/1987	
Interim Final Rule	03/30/1987	52 FR 10198
Interim Final Rule Comment Period End	05/29/1987	
Transferred to RIN 1515-AD40	07/09/2010	

Additional Information: Transferred from RIN 1515-AA57

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No



Agency Contact: Deborah Thompson  
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Phone: 317 614-4511

Department of the Treasury (TREAS)  
Departmental Offices ( DO )

RIN: 1505-AB12

 [View Related Documents](#)

Title: Donated Cargo Exemption From Harbor Maintenance Fee

Abstract: Amends interim Customs and Border Protection Regulations relating to harbor maintenance fees. The interim regulations established a shipping fee for transporting cargo on specified U.S. waterways. The Act was amended to include an exemption for nonprofit organizations or cooperatives, which own or finance cargo determined by the Bureau of Customs and Border Protection to be intended for use in humanitarian or development assistance overseas. This amendment sets forth the applicability and terms of this exemption.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 24 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 301; 19 USC 58a; 19 USC 66; 19 USC 1202; 19 USC 1624; 31 USC 9701; 19 USC 58b and 58c

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule Effective	01/08/1992	
Interim Final Rule	01/08/1992	57 FR 607
Interim Final Rule Comment Period End	03/09/1992	
Transferred to RIN 1515-AD41	07/09/2010	

Additional Information: Transferred from RIN 1515-AA87

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)  
Departmental Offices ( DO )

RIN: 1505-AB16

 [View Related Documents](#)

Title: Reconciliation

Abstract: Amendment to allow those elements of an entry, other than those elements relating to the admissibility of the merchandise, that are undetermined at the time an entry summary or an import activity summary is required to be submitted, to be provided to the Bureau of Customs and Border Protection at a later date.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 142; 19 CFR 159 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 19 USC 66; 19 USC 1484; 19 USC 1500; 19 USC 1624

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Transferred to RIN 1515-AD42	07/09/2010	

Additional Information: Transferred from RIN 1515-AB85

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Agency Contact: John Leonard

Program Officer

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Phone: 202 344-2687

Department of the Treasury (TREAS)

Departmental Offices ( DO )

RIN: 1505-AB17

 [View Related Documents](#)

Title: North American Free Trade Agreement (NAFTA)--Implementation of Duty-Deferral Program Provisions

Abstract: Document amends regulations to establish procedural and other requirements that apply to the collection, waiver, and reduction of duties under the duty-deferral program provisions of the North American Free Trade Agreement (NAFTA). The document prescribes the documentary and other requirements that must be followed when merchandise is withdrawn from a U.S. duty-deferral program, either for exportation to another NAFTA country or for entry into a duty-deferral program of another NAFTA country; the procedures that must be followed in filing a claim for a waiver or reduction of duties collected on such merchandise; and the procedures for finalization of duty collections and duty waiver or reduction claims.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 10; 19 CFR 113; 19 CFR 141; 19 CFR 144; 19 CFR 181 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 19 USC 66; 19 USC 1202; 19 USC 1315; 19 USC 1448; 19 USC 1481; 19 USC 1484; 19 USC 1624; 19 USC 3314

Legal Deadline:

Action	Source	Description	Date
Other	Statutory		01/01/1996

Timetable:

Action	Date	FR Cite
Interim Final Rule Effective	01/01/1996	
Interim Final Rule	01/30/1996	61 FR 2908
Interim Final Rule Comment Period End	04/01/1996	
Transferred to RIN 1515-AD43	07/09/2010	

Additional Information: Transferred from RIN 1515-AB87

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Agency Contact: Shawn Filion

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Department of the Treasury (TREAS)  
Departmental Offices ( DO )

RIN: 1505-AB21

 [View Related Documents](#)

Title: Country-of-Origin Marking

Abstract: Amendments clarify the country-of-origin marking rules set forth in part 134 of the Customs and Border Protection Regulations of title 19 of the Code of Federal Regulations. Amendments promote the concept of informed compliance by the trade and proper field administration of the statutory requirement.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 134 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 301; 19 USC 66; 19 USC 1202; 19 USC 1304; 19 USC 1624

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/26/2000	65 FR 4193
NPRM Comment Period End	04/26/2000	65 FR 17473
Transferred to RIN 1515-AD44	07/09/2010	

Additional Information: Transferred from RIN 1515-AC32

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

International Impacts: This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.

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Department of the Treasury (TREAS)  
Departmental Offices ( DO )

RIN: 1505-AB22

 [View Related Documents](#)

Title: Expanded Methods of Payment of Duties, Taxes, Interest, and Fees

Abstract: Amendment to title 19 of the Code of Federal Regulations to expand the number of ways that Customs and Border Protection (CBP) will accept the payment of duties, taxes, fees, interest, and other charges. Currently, the regulations provide that credit or charge cards, which have been authorized by the Commissioner of CBP, may be used for the payment of duties, taxes, fees, interest, and other charges at designated CBP-serviced locations. Payment in this manner is currently limited to non-commercial entries. In this document, CBP is proposing to expand this provision by allowing credit and charge cards that are authorized by the Commissioner of CBP to be used for the payment of these charges for certain commercial entries. This amendment, if adopted, would assist CBP in improving customer service and financial management and facilitate the overall entry process.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 24 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 301; 19 USC 58a to 58c; 19 USC 66; 19 USC 197 and 198; 19 USC 1202; 19 USC 1450; 19 USC 1624; 31 USC 9701

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	03/17/1999	64 FR 13141
NPRM Comment Period End	05/17/1999	
Transferred to RIN 1515-AD45	07/09/2010	

Additional Information: Transferred from RIN 1515-AC40

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)

Departmental Offices ( DO )

RIN: 1505-AB24

 [View Related Documents](#)

Title: User and Navigation Fees; Other Reimbursable Charges

Abstract: Amendment regarding the proper assessment of user and navigation fees, as well as other reimbursement charges for customs services performed in connection with, among other things, the processing of vehicles, vessels, aircraft, and merchandise arriving in the United States. The purpose of the amendment is to conform the regulations with the intent of the customs user fee statute and to reflect existing operational policy and administrative practice in this area.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 4; 19 CFR 24; 19 CFR 101 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 301; 19 USC 58a to 58c; 19 USC 66; 19 USC 1202; 19 USC 1431; 19 USC 1433 and 1434; 19 USC 1505; 19 USC 1624; 31 USC 9701; 46 USC 2110 to 2112

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	05/01/2001	66 FR 21705
NPRM Comment Period End	07/02/2001	
Transferred to RIN 1515-AD46	07/09/2010	

Additional Information: Transferred from RIN 1515-AC63

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Agency Contact: Michel L. Chausse

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Department of the Treasury (TREAS)  
Departmental Offices ( DO )

RIN: 1505-AB26

 [View Related Documents](#)

Title: African Growth and Opportunity Act and Generalized System of Preferences

Abstract: Amendments to implement the trade benefit provisions for sub-Saharan Africa contained in title I of the Trade and Development Act of 2000. The trade benefits under title I, also referred to as the African Growth and Opportunity Act, apply to sub-Saharan African countries designated by the President and involve the extension of duty-free treatment under the Generalized System of Preferences (GSP) to nonimport-sensitive, nontextile articles normally excluded from GSP duty-free treatment, and the entry of specific textile and apparel articles free of duty and free of any quantitative limits.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 10; 19 CFR 163 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 19 USC 66; 19 USC 1202; 19 USC 1321; 19 USC 1481; 19 USC 1484; 19 USC 1498; 19 USC 1508; 19 USC 1623 and 1624; 19 USC 2461; 19 USC 3314; 19 USC 3721

Legal Deadline:

Action	Source	Description	Date
Other	Statutory	Public Law 106-200.	10/01/2000

Timetable:

Action	Date	FR Cite
Interim Final Rule	10/01/2000	65 FR 59668
Interim Final Rule Effective	10/05/2000	
Interim Final Rule Comment Period End	12/04/2000	
Transferred to RIN 1515-AD47	07/09/2010	

Additional Information: Transferred from RIN 1515-AC72

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

International Impacts: This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.

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Department of the Treasury (TREAS)  
Departmental Offices ( DO )

RIN: 1505-AB28

 [View Related Documents](#)

Title: United States-Caribbean Basin Trade Partnership Act and Caribbean Basin Initiative

Abstract: Amendments to implement the trade benefit provisions for Caribbean Basin countries contained in title II of the Trade and Development Act of 2000. The trade benefits under title II, also referred to as the United States-Caribbean Basin Trade Partnership Act (the CBTPA), apply to Caribbean Basin countries designated by the President and involve the entry of specific textile and apparel articles free of duty and free of any quantitative restrictions, limitations, or consultation levels and the extension of NAFTA duty treatment standards to nontextile articles that are excluded from duty-free treatment under the Caribbean Basin Initiative program.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 10; 19 CFR 163 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 19 USC 66; 19 USC 1202; 19 USC 1321; 19 USC 1481; 19 USC 1484; 19 USC 1498; 19 USC 1508; 19 USC 1623 and 1624; 19 USC 2701; 19 USC 3314

Legal Deadline:

Action	Source	Description	Date
Other	Statutory	Public Law 106-200.	10/01/2000

Timetable:

Action	Date	FR Cite
Interim Final Rule	10/05/2000	65 FR 59650
Interim Final Rule Effective	10/01/2000	65 FR 59650
Interim Final Rule Comment Period End	12/04/2000	
Transferred to RIN 1515-AD48	07/09/2010	

Additional Information: Transferred from RIN 1515-AC76

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

International Impacts: This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.

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Department of the Treasury (TREAS)

Departmental Offices ( DO )

RIN: 1505-AB31

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Title: Dog and Cat Protection Act

Abstract: Amendment to implement certain provisions of the Dog and Cat Protection Act of 2000. The Dog and Cat Protection Act of 2000 prohibits the importation of any products containing dog or cat fur and provides for civil and criminal penalties for violations of the Act. Amendment sets forth the prohibitions on dog and cat fur importations and the penalties for violations. Amendment also implements the provision of the Act pertaining to CBP's certification process of commercial laboratories, both domestic and foreign, that can determine if articles intended to be imported into the United States contain dog or cat fur.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 12; 19 CFR 113; 19 CFR 151; 19 CFR 162 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 19 USC 66; 19 USC 1202; 19 USC 1308; 19 USC 1592; 19 USC 1593a; 19 USC 1624

Legal Deadline:

Action	Source	Description	Date
Other	Statutory	Public Law 106-476.	08/09/2001

Timetable:

Action	Date	FR Cite
NPRM	08/10/2001	66 FR 42163
NPRM Comment Period End	10/09/2001	66 FR 42163
Transferred to RIN 1515-AD49	07/09/2010	

Additional Information: Transferred from RIN 1515-AC87

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)

Departmental Offices ( DO )

RIN: 1505-AB38

 [View Related Documents](#)

Title: Trade Benefits Under the African Growth and Opportunity Act

Abstract: Amendment to those provisions of the Customs and Border Protection Regulations that implement the trade benefit provisions for sub-Saharan African countries contained in the African Growth and Opportunity Act (the AGOA).

Amendments involve the textile and apparel provisions of the AGOA and in part reflect changes to those statutory provisions by section 3108 of the Trade Act of 2002. The specific statutory changes involve the amendment of several provisions to clarify the status of apparel articles assembled from knit-to-shape components, the inclusion of a specific reference to apparel articles formed on seamless knitting machines, a change of the wool fiber diameter specified in one provision, and the addition of a new provision to cover additional production scenarios involving the United States and AGOA beneficiary countries.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 10 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 19 USC 66; 19 USC 1202; 19 USC 1321; 19 USC 1481; 19 USC 1484; 19 USC 1498; 19 USC 1508; 19 USC 1623 and 1624; 19 USC 3721; 19 USC 3314

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule Effective	03/21/2003	
Interim Final Rule	03/21/2003	68 FR 13820
Interim Final Rule Comment Period End	05/20/2003	
Transferred to RIN 1515-AD50	07/09/2010	

Additional Information: Transferred from RIN 1515-AD20

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

International Impacts: This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.

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Department of the Treasury (TREAS)  
Departmental Offices ( DO )

RIN: 1505-AB40

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Title: Trade Benefits Under the Caribbean Basin Economic Recovery Act

Abstract: Amendment to implement the trade benefits for Caribbean Basin countries contained in section 213(b) of the Caribbean Basin Economic Recovery Act (the CBERA). Amendments involve the textile and apparel provisions of section 213(b) and in part reflect changes made to those statutory provisions by section 3107 of the Trade Act of 2002. The specific statutory changes involve the amendment of several provisions to clarify the status of apparel articles assembled from knit-to-shape components; the addition of language requiring any dyeing, printing, and finishing of certain fabrics to be done in the United States; the inclusion of exception language in the brassieres provision regarding articles entered under other CBERA apparel provisions; the addition of a provision permitting the dyeing, printing, and finishing of thread in the Caribbean region; and the addition of a new provision to cover additional production scenarios involving the United States and the Caribbean region.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 10 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 19 USC 66; 19 USC 1202; 19 USC 1321; 19 USC 1481; 19 USC 1484; 19 USC 1498; 19 USC 1508; 19 USC 1623 and 1624; 19 USC 2701; 19 USC 3314

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule Effective	03/21/2003	
Interim Final Rule	03/21/2003	68 FR 13827
Interim Final Rule Comment Period End	05/20/2003	
Transferred to RIN 1515-AD51	07/09/2010	

Additional Information: Transferred from RIN 1515-AD22

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)  
Departmental Offices ( DO )

RIN: 1505-AB48

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Title: United States-Singapore Free Trade Agreement

Abstract: Amendment to implement the preferential tariff treatment and other customs-related provisions of the Free Trade Agreement entered into by the United States and the Republic of Singapore.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 10; 19 CFR 12; 19 CFR 24; 19 CFR 163; ... (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 19 USC 66; 19 USC 1202; 19 USC 1624; 19 USC 3805 note; ...

Legal Deadline:

Action	Source	Description	Date
Other	Statutory	U.S.-Singapore Free Trade Agreement Implementation Act.	01/01/2005

Timetable:

Action	Date	FR Cite
Interim Final Rule Effective	06/11/2007	
Interim Final Rule	06/11/2007	72 FR 31990
Interim Final Rule Comment Period End	08/10/2007	
Transferred to RIN 1515-AD52	07/09/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

International Impacts: This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.

Agency Contact: Robert Abels

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Department of the Treasury (TREAS)  
Departmental Offices ( DO )

RIN: 1505-AB49

 [View Related Documents](#)

Title: Rules of Origin for Imported Merchandise

Abstract: Amendment to the U.S. Customs and Border Protection (CBP) Regulations to establish uniform rules governing CBP determinations of the country of origin of imported merchandise. This proposal would extend application of the country-of-origin rules codified in 19 CFR part 102. Those rules have proven to be more objective and transparent and provide greater predictability in determining the country of origin of imported merchandise than the system of case-by-case adjudication they would replace. The proposed change also will aid an importer's exercise of reasonable care. In addition, this document proposes to amend the country-of-origin rules applicable to pipe fittings and flanges, printed greeting cards, glass optical fiber, and rice preparations. Finally, this document proposes amendments to the textile regulations set forth in section 102.21 to make corrections so that the regulations reflect the language of section 334(b)(5) of the Uruguay Round Agreement Act Amendment to set forth uniform rules for determining the country of origin of imported goods.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 102 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 19 USC 66; 19 USC 1202; 19 USC 1624

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	07/25/2008	73 FR 43385
NPRM Comment Period End	09/23/2008	73 FR 43385
NPRM Comment Period Extended	10/30/2008	73 FR 64575
NPRM Comment Period End	12/01/2008	
Transferred to RIN 1515-AD53	07/09/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

International Impacts: This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.

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Department of the Treasury (TREAS)

Departmental Offices ( DO )

RIN: 1505-AB51

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Title: Recordation of Copyrights and Enforcement Procedures To Prevent Importation of Piratical Articles

Abstract: This amendment will allow CBP to be more responsive to claims of piracy. Amendment would allow sound recordings and motion pictures or similar audio-visual works to be recorded with CBP while pending registration with the U.S. Copyright Office. Amendment would also enhance the protection of all non-U.S. works by allowing recordation without requiring registration with the U.S. Copyright Office. Amendment would also set forth changes to CBP's enforcement procedures, including, among other things, enhanced disclosure provisions, protection for live musical performances, and provisions to enforce the Digital Millennium Copyright Act.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 133 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 15 USC 1124 and 1125; 17 USC 101; 17 USC 106; 17 USC 501; 19 USC 66; 19 USC 1499; 19 USC 1595a; 17 USC 1201(b); 18 USC 2319A; ...

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	10/05/2004	69 FR 59562
NPRM Comment Period End	11/04/2004	
Transferred to RIN 1515-AD54	07/09/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)

Departmental Offices ( DO )

RIN: 1505-AB52

 [View Related Documents](#)

Title: Revision of Outbound Redelivery Procedures and Liabilities

Abstract: Amendment of the condition in an international carrier bond regarding the unlawful disposition of merchandise in order to allow CBP to better control the exportation of merchandise and to have more control over demands for redelivery. Conditions of the bond would be amended to no longer require the merchandise to be labeled as seized and detained for the principal to be required to obtain permission from CBP prior to placing the merchandise on board a conveyance for export or otherwise disposing of the merchandise. Instead of the condition being applicable when CBP labels merchandise, the condition would be applicable when CBP notifies the principal, either in writing or electronically, that the merchandise has been seized or detained.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 113 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 19 USC 66; 19 USC 1623 and 1624

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Transferred to RIN 1515-AD55	07/09/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Departmental Offices ( DO )

RIN: 1505-AB54

 [View Related Documents](#)

Title: CBP's Bond Program

Abstract: Amendment to reflect CBP's planned centralization of the continuous bond program at the CPB's Revenue Division. Pursuant to this centralization, all continuous bonds would be filed at the CPB's Revenue Division via mail, fax, or in an electronic format. The CPB's Revenue Division would assume most of the bond functions previously performed at the port level, with the noted exception that the authority to approve single transaction bonds will remain with port directors. These changes would support CBP's bond program by ensuring an efficient and uniform approach to the approval, maintenance, and periodic review of continuous bonds. Additionally, the proposed changes update provisions to accommodate the use of information technology and modern business practices.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 101; 19 CFR 113 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 19 USC 1623

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	01/05/2010	75 FR 266
NPRM Comment Period End	03/08/2010	
Transferred to RIN 1515-AD56	07/09/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Agency Contact: Bruce W. Ingalls

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Department of the Treasury (TREAS)

Departmental Offices ( DO )

RIN: 1505-AB60

 [View Related Documents](#)

Title: Country of Origin of Textile and Apparel Products

Abstract: Amendment of the CBP regulations to update, restructure, and consolidate the regulations relating to the country of origin of textile and apparel products. Amendments reflect changes brought about, in part, by the expiration on January 1, 2005, of the Agreement on Textiles and Clothing and the resulting elimination of quotas on the entry of textile and apparel products from World Trade Organization members. The primary regulatory change is the elimination of the requirement that a textile declaration be submitted for all importations of textile and apparel products. In addition, to improve the quality of reporting of the manufacturer of imported textiles and apparel products, the amendments include a requirement that importers identify the manufacturer of such products through a manufacturer identification code.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 12; 19 CFR 102; 19 CFR 141; 19 CFR 144; 19 CFR 146; 19 CFR 163 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 301; 19 USC 66; 19 USC 1202; 19 USC 1624; 19 USC 3314; 19 USC 3592

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
Interim Final Rule	10/05/2005	70 FR 58009
Interim Final Rule Comment Period End	12/05/2005	
Transferred to RIN 1515-AD57	07/09/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

International Impacts: This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.

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Department of the Treasury (TREAS)  
Departmental Offices ( DO )

RIN: 1505-AB65

 [View Related Documents](#)

Title: Administrative Rulings and Protests

Abstract: Amendments to implement the administrative rulings process as well as the filing and administrative review of protests against specific decisions of Customs and Border Protection (CBP). Amendments reflect changes to the underlying statutory authority to parts 177 and 174 of title 19 of the CFR made by the Customs Modernization Provisions of the North American Free Trade Agreement (NAFTA) Implementation Act. Proposed changes to part 174 also reflect statutory amendments made by the Miscellaneous Trade and Technical Corrections Act of 1999 regarding protests against decisions on post-importation NAFTA claims and the time required for allowing or denying an application for further review of a protest. Additional changes to part 174 are proposed to reflect statutory amendments made by the Miscellaneous Trade and Technical Corrections Act of 2004, which impact the types of matters that are subject to protest, and extend various protest time limits such as the time to file and amend a protest, the time for a surety to file a protest, and the time to file a request for accelerated disposition of a protest. Other changes proposed serve to modernize, clarify, and enhance current CBP administrative rulings and protest procedures and reflect the nomenclature changes effected by the transfer of CBP to the Department of Homeland Security and the subsequent renaming of the U.S. Customs Service as the Bureau of Customs and Border Protection.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 142; 19 CFR 173 and 174; 19 CFR 177 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 301; 19 USC 66; 19 USC 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States); 19 USC 1448; 19 USC 1484; 19 USC 1501 and 1502; 19 USC 1514 and 1515; 19 USC 1520; 19 USC 1624 and 1625;

...

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Transferred to RIN 1515-AD58	07/09/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Agency Contact: William G. Rosoff

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Department of the Treasury (TREAS)  
Departmental Offices ( DO )

RIN: 1505-AB77

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Title: United States-Australia Free Trade Agreement

Abstract: Amendment to title 19 of the Code of Federal Regulations to implement the preferential tariff treatment and other customs-related provisions of the U.S.-Australia Free Trade Agreement entered into by the United States and the Commonwealth of Australia.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 10, subpart L; 19 CFR 24; 19 CFR 162 and 163; 19 CFR 178 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 19 USC 66; 19 USC 1202 (General Note 28 and 3(i), Harmonized Tariff Schedule of the United States); 19 USC 1624; 19 USC 3805 note; ...

Legal Deadline: Section 207 of the United States-Australia Free Trade Agreement Implementation Act, Public Law 108-286, 118 Stat. 919 (19 U.S.C. 3805 note), August 3, 2004, requires that initial regulations shall, to the maximum extent feasible, be issued within 1 year after the date of entry into force of the Agreement. The U.S.-Australia Free Trade Agreement, which was signed on May 18, 2004, entered into force on January 1, 2005.

Action	Source	Description	Date
Other	Statutory	United States-Australia Free Trade Agreement Implementation Act, PL 108-286 (08/03/2004).	01/01/2006

Timetable:

Action	Date	FR Cite
Transferred to RIN 1515-AD59	07/09/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

International Impacts: This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.

Agency Contact: Robert Abels

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Department of the Treasury (TREAS)  
Departmental Offices ( DO )

RIN: 1505-AB84

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Title: Dominican Republic-Central America-United States Free Trade Agreement

Abstract: Amendment to implement the preferential tariff treatment and other customs-related provisions of the Dominican Republic-Central America-United States Free Trade Agreement entered into by the United States, the Dominican Republic, and various Central American countries.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 10, subpart J; 19 CFR 24; 19 CFR 162 and 163; 19 CFR 178 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 19 USC 4001 note; 19 USC 1202 (General Note 29); 19 USC 66; 19 USC 1624; ...

Legal Deadline: The Dominican Republic-Central America-United States Free Trade Agreement Implementation Act, PL 109-53, 119 Stat. 462 (19 U.S.C. 4001 note), August 2, 2005, requires that initial regulations shall, to the maximum extent feasible, be issued within 1 year after the date of entry into force of the CAFTA-DR for each country (Costa Rica, the Dominican Republic, El Salvador, Guatemala, Honduras, and Nicaragua). The CAFTA-DR entered into force for the first country, El Salvador, on March 1, 2007.

Action	Source	Description	Date
Other	Statutory	Dominican Republic-Central America-United States Free Trade Agreement Implementation Act, PL 109-53 (08/02/2005).	03/01/2007

Timetable:

Action	Date	FR Cite
Interim Final Rule	06/13/2008	73 FR 33673
Interim Final Rule Comment Period End	08/12/2008	73 FR 33673
Transferred to RIN 1515-AD60	07/09/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

International Impacts: This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.

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Department of the Treasury (TREAS)

Departmental Offices ( DO )

RIN: 1505-AB96

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Title: First Sale Declaration Requirement

**Abstract:** This rule establishes an importer declaration requirement to assist Customs and Border Protection (CBP) in gathering information at the time of entry on the transaction valuation of goods imported into the United States under section 15422(a) of the Food, Conservation, and Energy Act of 2008. Effective for a 1-year period beginning August 20, 2008, all importers will be required to provide a declaration to CBP at the time of entry stating whether or not the transaction value of the imported merchandise is determined on the basis of the first or earlier sale of goods. CBP will then report the frequency of the use of the first sale rule and other associated data to the International Trade Commission (ITC) on a monthly basis. This document does not affect or modify the notice of proposed interpretation of the expression "sold for exportation to the United States" published in the Federal Register on January 24, 2008 (73 FR 4254), and CBP will not take any action with regard to the proposal until after the submission of ITC's report to Congress, and the completion of CBP's own economic analysis.

**Priority:** Substantive, Nonsignificant

**Agenda Stage of Rulemaking:** Completed Action

**Major:** No

**Unfunded Mandates:** No

**CFR Citation:** 19 CFR 141.61(g) (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

**Legal Authority:** 19 USC 1448; 19 USC 1484; 19 USC 1624

**Legal Deadline:**

Action	Source	Description	Date
Other	Statutory	90-days from the enactment of Public Law 110-234 of May 22, 2008, pursuant to sec. 15422(a)(3).	08/20/2008

**Timetable:**

Action	Date	FR Cite
Interim Final Rule Effective	08/20/2008	73 FR 49939
Interim Final Rule	08/25/2008	73 FR 49939
Interim Final Rule Comment Period End	10/24/2008	
Transferred to RIN 1515-AD61	07/09/2010	

**Regulatory Flexibility Analysis Required:** No

**Government Levels Affected:** No

**Federalism:** No

**Energy Affected:** No

**Agency Contact:** Monika Rice Brenner  
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Department of the Treasury (TREAS)

Departmental Offices ( DO )

RIN: 1505-AB98

 [View Related Documents](#)

**Title:** Entry Requirements for Certain Softwood Lumber Products Exported From Any Country Into the United States

**Abstract:** Amendment to title 19 of the Code of Federal Regulations (CFR) prescribing special entry requirements applicable to certain softwood lumber (SWL) and SWL products exported from any country into the United States. The SWL products subject to these entry requirements are those described in section 804(a) within title VIII (Softwood Lumber Act of 2008) of the Tariff Act of 1930, as added by section 3301 of title III, subtitle D, of the Food, Conservation, and Energy Act of 2008 (Pub. L. 110-246, enacted June 18, 2008). Within title VIII, section 803 requires the President to establish and maintain an importer declaration program with respect to the importation of certain SWL and SWL products and prescribes special entry requirements whereby importers must submit the export price, estimated export charge, if any, and an importer declaration with the entry summary documentation. These amendments set forth the procedural and documentation requirements necessary to implement the entry requirements specified in the statute.

**Priority:** Substantive, Nonsignificant

**Agenda Stage of Rulemaking:** Completed Action

**Major:** No

**Unfunded Mandates:** No

**CFR Citation:** 19 CFR 12.142; app to part 163--Interim (a)(1)(A) list (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

**Legal Authority:** 5 USC 301; 19 USC 66; 19 USC 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States (HTSUS)); 19 USC 1624; 19 USC 1484; 19 USC 1508; ...

**Legal Deadline:** Section 809(d) within title VIII (Softwood Lumber Act of 2008) of the Tariff Act of 1930, as added by section



3301 of title III, subtitle D, of the Food, Conservation, and Energy Act of 2008 (Pub. L. 110-246) enacted June 18, 2008, provides the effective date of this statutory amendment, to wit, "The amendments made by this section shall take effect on the date that is 60 days after the date of the enactment of this Act." Enactment on June 18, 2008 creates the legal deadline of August 18, 2008.

Action	Source	Description	Date
Other	Statutory	section 809(d) within title VIII (Softwood Lumber Act of 2008) of the Tariff Act of 1930, as added by section 3301 of title III, subtitle D, of the Food, Conservation, and Energy Act of 2008.	08/18/2008

Timetable:

Action	Date	FR Cite
Interim Final Rule	08/25/2008	73 FR 49934
Interim Final Rule Effective	09/18/2008	
Interim Final Rule Comment Period End	10/24/2008	
Transferred to RIN 1515-AD62	07/09/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

International Impacts: This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.

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Department of the Treasury (TREAS)

Departmental Offices ( DO )

RIN: 1505-AC00

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Title: Use of Sampling Methods and Offsetting of Overpayments and Over-Declarations in CBP Audit Procedures; Sampling Under Prior Disclosure

Abstract: Amendment to provide for the use of sampling methods by CBP auditors and for offsetting of overpayments and over-declarations when an audit involves a calculation of lost revenue or monetary penalty under 19 U.S.C. 1592.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 163 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 301; 19 USC 66; 19 USC 1484; 19 USC 1508 to 1510; 19 USC 1624

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	10/21/2009	74 FR 53964
NPRM Comment Period End	12/21/2009	
Transferred to RIN 1515-AD63	07/09/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Previously Reported as 1651-AA64

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Department of the Treasury (TREAS)

Departmental Offices ( DO )

RIN: 1505-AC01

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Title: Prior Disclosure and Lost Duty or Revenue Demands When Penalty Claim Not Issued

Abstract: Amendment to part 162 of the Customs and Border Protection Regulations pertaining to prior disclosure and to the procedure for demanding payment of duties, taxes, fees, or revenue for violations of 19 U.S.C. sections 1592 or 1593a when a penalty claim is not issued. Amendments are designed to encourage participation in the prior disclosure program and to enhance the effectiveness of the duty/revenue demand process.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 162 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 301; 19 USC 66; 19 USC 1592 to 1593a; 19 USC 1624

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Transferred to RIN 1515-AD64	07/09/2010	

Additional Information: Transferred from RIN 1515-AD13

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Previously Reported as 1651-AA42

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Department of the Treasury (TREAS)

Departmental Offices ( DO )

RIN: 1505-AC10

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Title: Definition of a Commercial Truck

Abstract: Amendment to title 19 of the Code of Federal Regulations (CFR) to modify the definition of a commercial truck in part 24 of the Customs and Border Protection regulations to ensure that user fees assessed upon arrival of a commercial truck in the United States apply to any self-propelled vehicle that is either designed for commercial transportation use or actually used for commercial transportation purposes. Under the current definition, a vehicle that is not designed for the transportation of commercial merchandise is not subject to the fee, even if it is used in transporting such merchandise.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 24.22(c)(1) (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 301; 19 USC 58a to 58c; 19 USC 66; 19 USC 1202 ((General Note 3(i), Harmonized Tariff Schedule of the United States (HTSUS)); 19 USC 1505; 19 USC 1520; 19 USC 1624; 26 USC 4461; 26 USC 4462; 31 USC 9701; ...

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Transferred to RIN 1515-AD65	07/09/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Energy Affected: No

International Impacts: This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.

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Department of the Treasury (TREAS)

Departmental Offices ( DO )

RIN: 1505-AC12

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Title: Customs Broker Recordkeeping Requirements Regarding Location and Method of Record Retention

Abstract: Amendment of the Customs and Border Protection (CBP) regulations regarding the customs broker recordkeeping requirements as they pertain to the location and method of record retention. Proposed changes to permit a licensed customs broker to store records relating to his customs transactions at any location within the customs territory of the United States, so long as the broker's designated recordkeeping contact, identified in the broker's permit application, makes all records available to CBP within a reasonable period of time from request at the broker district that covers the CBP port to which the records relate. It is also proposed to remove the requirement, as it currently applies to brokers, that certain entry records must be retained in its original format for the 120-day period after the release or conditional release of imported merchandise. The amendments are intended to conform CBP's recordkeeping requirements to reflect modern business practices whereby documents are often generated, stored, and transmitted in an electronic format. The amendments will serve to remove duplicative recordkeeping requirements and streamline recordkeeping procedures for brokers without compromising the agency's ability to monitor and enforce recordkeeping compliance.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 111.23; 19 CFR 163.5; 19 CFR 163.12 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 19 USC 66; 19 USC 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States (HTSUS)); 19 USC 1484; 19 USC 1508 and 1509; 19 USC 1624; 19 USC 1641; ...

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	03/23/2010	75 FR 13699
NPRM Comment Period End	05/24/2010	
Transferred to RIN 1515-AD66	07/09/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)  
Departmental Offices ( DO )

RIN: 1505-AC21

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Title: Courtesy Notice of Liquidation

Abstract: This document proposes to amend title 19 of the Code of Federal Regulations (CFR) pertaining to the method by which U.S. Customs and Border Protection (CBP) issues courtesy notices of liquidation. Courtesy notices of liquidation provide informal, advanced notice of the liquidation date and are not required by statute. Currently, CBP provides an electronic and a paper courtesy notice for importers of record whose entry summaries are electronically filed in the Automated Broker Interface (ABI). In efforts to streamline the notification process and reduce printing and mailing costs, CBP proposes to discontinue mailing paper courtesy notices of liquidation to importers of record whose entry summaries are filed in ABI.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 159.9; ... (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 19 USC 66; 19 USC 1500; 19 USC 1504; 19 USC 1624

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	03/16/2010	75 FR 12483
NPRM Comment Period End	05/17/2010	
Transferred to RIN 1515-AD67	07/09/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Departmental Offices ( DO )

RIN: 1505-AC22

 [View Related Documents](#)

Title: Office of the Special Inspector General for the Troubled Asset Relief Program; Privacy Act of 1974; Proposed Implementation

Abstract: In accordance with the requirements of the Privacy Act of 1974, 5 U.S.C. 552a, the Department of the Treasury gives notice of a proposed amendment to this part to exempt several systems of records maintained by the Office of the Special Inspector General for the Troubled Asset Relief Program (SIGTARP) from certain provisions of the Privacy Act.

Priority: Routine and Frequent

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 301; 31 USC 321; 5 USC 552; 5 USC 552a

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/14/2010	75 FR 2086
NPRM Comment Period End	02/16/2010	
Final Rule Effective	06/28/2010	75 FR 36536
Final Action	06/28/2010	75 FR 36536

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Departmental Offices ( DO )

RIN: 1505-AC25

 [View Related Documents](#)

Title: Privacy Act; Consolidation of the Existing Office of Foreign Assets Control Systems of Records

Abstract: In accordance with the requirements of the Privacy Act of 1974, as amended, the Department of the Treasury gives notice of an amendment to this part due to the consolidation of the existing Office of Foreign Assets Control (OFAC) systems of records by revising the number and title of the Privacy Act system of records for which an exemption has been claimed pursuant to 5 U.S.C. 552a(k)(2).

Priority: Info./Admin./Other

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 552a

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Final Rule	10/07/2010	75 FR 61994
Final Rule Effective	11/08/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Departmental Offices ( DO )

RIN: 1505-AC26

 [View Related Documents](#)

Title: Privacy Act; Implementation

Abstract: In accordance with the requirements of the Privacy Act of 1974, as amended, the Department of the Treasury is revising the title of a Internal Revenue Service (IRS) system of records identified in section 1.36(g)(1)(viii) of this part.

Priority: Routine and Frequent

Agenda Stage of Rulemaking: Completed Action



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Department of the Treasury (TREAS)  
Financial Crimes Enforcement Network ( FINCEN )

RIN: 1506-AB02

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Title: Financial Crimes Enforcement Network: Anti-Money Laundering Program and Suspicious Activity Report Requirements for Non-Bank Residential Mortgage Lenders and Originators

Abstract: FinCEN is issuing proposed rules defining non-bank residential mortgage lenders and originators as loan or finance companies for the purpose of requiring them to establish anti-money laundering programs and report suspicious activities under the Bank Secrecy Act.

Priority: Other Significant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 103 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: PL 91-508

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	07/21/2009	74 FR 35830
ANPRM Comment Period End	08/20/2009	
NPRM	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Agency Contact: Mr. Michael Vallely

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---

Department of the Treasury (TREAS)  
Financial Crimes Enforcement Network ( FINCEN )

RIN: 1506-AB10

 [View Related Documents](#)

Title: Anti-Money Laundering Program and Suspicious Activity Report Filing Requirements for Investment Advisers

Abstract: FinCEN is issuing this notice of proposed rulemaking to prescribe minimum standards for anti-money laundering programs to be established by certain investment advisers and to require such investment advisers to report suspicious activity to FinCEN pursuant to the Bank Secrecy Act (BSA)

Priority: Other Significant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 103 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 1829b; 12 USC 1951 to 1959; 31 USC 5311 to 5314; 31 USC 5316 to 5332

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Agency Contact: Ms. Eileen M. O'Neill

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Department of the Treasury (TREAS)

Financial Crimes Enforcement Network ( FINCEN )

RIN: 1506-AA92

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Title: Proposed Amendment of Title 31, Money and Finance: Chapter X Initiative

Abstract: FinCEN proposes to remove part 103 of chapter I of title 31, Code of Federal Regulations and add a new chapter X to title 31 of the Code of Federal Regulations (CFR). New chapter X would contain the Bank Secrecy Act (BSA) regulations currently in part 103, which would generally be reorganized by financial industry. Moving the BSA regulations to new chapter X and organizing chapter X by financial industry would create a user-friendly way to find regulations applicable to a particular financial industry. This new organization within chapter X also allows for the renumbering of the BSA regulations in a manner that would make it easier to find regulatory requirements than under the numbering system currently used in part 103. FinCEN also proposes to make minor technical changes to the BSA regulations such as updating mailing addresses and points of contact.

Priority: Info./Admin./Other

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 103 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 31 CFR 5311 to 5355

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	11/07/2008	73 FR 66414
NPRM Comment Period End	03/09/2009	
Final Action	12/00/2010	
Final Action Effective	02/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

International Impacts: This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.

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 [View Related Documents](#)

Title: Amendment to the Bank Secrecy Act Regulations--Definitions and Other Regulations Relating to Money Services Businesses

Abstract: The Financial Crimes Enforcement Network (FinCEN) is proposing to revise the regulations implementing the Bank Secrecy Act (BSA) regarding money services businesses (MSBs) to clarify which entities are covered by the definitions. Specifically, FinCEN is reviewing the MSB regulatory framework with a focus on providing efficient and effective regulation for the industry, as well as improving the ability of regulators, law enforcement, and FinCEN to safeguard the U.S. financial system from the abuses of terrorist financing, money laundering, and other financial crime.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: Undetermined

Unfunded Mandates: No

CFR Citation: 31 CFR 103.11uu (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 1829; 18 USC 1951 to 1959; 31 USC 5311 to 5314; 31 USC 5316 to 5332

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/12/2009	74 FR 22129
NPRM Comment Period End	09/09/2009	
Final Action	12/00/2010	

Regulatory Flexibility Analysis

Government Levels Affected: No

Required: Undetermined

Small Entities Affected: Business

Federalism: No

Energy Affected: No

Related RINs: Related to 1506-AA84

Related Agencies: Joint: IRS

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Department of the Treasury (TREAS)

Financial Crimes Enforcement Network ( FINCEN )

RIN: 1506-AA99

 [View Related Documents](#)

Title: Confidentiality of Suspicious Activity Reports

Abstract: The Financial Crimes Enforcement Network (FinCEN), a bureau of the Department of the Treasury (Treasury), is proposing to revise the regulations implementing the Bank Secrecy Act (BSA) regarding the confidentiality of a report of suspicious activity (SAR) to: clarify the scope of the statutory prohibition against the disclosure by a financial institution of a SAR; address the statutory prohibition against the disclosure by the government of a SAR; clarify that the exclusive standard applicable to the disclosure of a SAR by the government is to fulfill official duties consistent with the purposes of the BSA; modify the safe harbor provision to include changes made by the Uniting and Strengthening America by Providing the Appropriate Tools Required to Intercept and Obstruct Terrorism Act of 2001 (USA PATRIOT Act); and make minor technical revisions for consistency and harmonization among the different rules. These amendments are consistent with similar proposals to be issued by some of the Federal bank regulatory agencies

Priority: Other Significant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 103 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: Not Yet Determined

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	03/09/2009	74 FR10148
NPRM Comment Period End	06/08/2009	
Final Action	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1506-AA95

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Department of the Treasury (TREAS)

Financial Crimes Enforcement Network ( FINCEN )

RIN: 1506-AB07

 [View Related Documents](#)

Title: Amendment to the Bank Secrecy Act Regulations--Definitions and Other Regulations Relating to Prepaid Access

Abstract: The Financial Crimes Enforcement Network (FinCEN), a bureau of the Department of the Treasury (Treasury), is proposing to revise the Bank Secrecy Act (BSA) regulations applicable to Money Services Businesses to include stored value or prepaid access. In this proposed rulemaking, we are reviewing the stored value/prepaid access regulatory framework with a focus on developing appropriate BSA regulatory oversight without impeding continued development of the industry, as well as improving the ability of FinCEN, other regulators and law enforcement to safeguard the U.S. financial system from the abuses of terrorist financing, money laundering, and other financial crime. The proposed changes are intended to address regulatory gaps that have resulted from the proliferation of prepaid innovations over the last 10 years and their increasing use as an accepted payment method. If these gaps are not addressed, there is increased potential for the use of prepaid access as a means for furthering money laundering, terrorist financing, and other illicit transactions through the financial system. This would significantly undermine many of the efforts previously taken by government and industry to safeguard the financial system through the application of BSA requirements to other areas of the financial sector. While seeking to address vulnerabilities existing currently in the prepaid industry, FinCEN also intends for this proposed rule to provide the necessary flexibility to address new developments in technology, markets, and consumer behavior. This is important, in order to avoid creating artificial limits on a mechanism that can be an avenue to meet the financial services needs of the unbanked and the underbanked. This rule proposes to subject certain providers of prepaid access to a comprehensive BSA regime. To make BSA reports and records valuable and meaningful, the proposed changes impose obligations on the party within any given prepaid access transaction chain with predominant oversight and control, as well as others in a unique position to provide meaningful information to regulators and law enforcement. More specifically, the proposed changes include the following: (1) Renaming "stored value" as "prepaid access" and defining that term; (2) deleting the terms "issuer and redeemer" of stored value; (3) imposing registration, suspicious activity reporting and customer information recordkeeping requirements on providers of prepaid access, and new transactional recordkeeping requirements on both providers and sellers of prepaid access; and (4) exempting certain categories of prepaid access products and services posing lower risks of money laundering and terrorist financing from certain requirements. FinCEN recognizes that the Credit CARD Act of 2009 mandated the increased regulation of prepaid access, as well as the consideration of the issue of international transport, and we will address these mandates, either through regulatory text or solicitation of comment in this rulemaking. In the course of our regulatory research into the operation of the prepaid industry, we have encountered a number of distinct issues, such as the appropriate obligations of payment networks and financial transparency at the borders, and we anticipate future rulemakings in these areas. We will seek to phase in any additional requirements, however, as the most prudent course of action for an evolving segment of the money services business (MSB) community.

Priority: Other Significant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 103 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 1829b; 12 USC 1951 to 1959; 31 USC 5311 to 5314; 31 USC 5316 to 5332

Legal Deadline:

Action	Source	Description	Date
NPRM	Statutory	30-day public comment period.	01/01/2010
Other	Statutory	Final as directed by Congress.	02/15/2010

Timetable:

Action	Date	FR Cite
NPRM	06/28/2010	75 FR 36589
NPRM Comment Period End	07/28/2010	
Extend Comment Period	08/28/2010	75 FR 41788
Final Action	04/00/2011	

Regulatory Flexibility Analysis Required: Business Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Financial Crimes Enforcement Network ( FINCEN )

RIN: 1506-AB08

 [View Related Documents](#)

Title: Amendment to the Bank Secrecy Act Regulations--Reports of Foreign Financial Accounts

Abstract: FinCEN, a bureau of the Department of the Treasury (Treasury), is proposing to revise the regulations implementing the Bank Secrecy Act (BSA) regarding reports of foreign financial accounts. The proposed rule would clarify which persons will be required to file reports of foreign financial accounts and which accounts will be reportable. In addition, the proposed rule would exempt certain persons with signature or other authority from filing reports and would include provisions intended to prevent United States persons from avoiding this reporting requirement.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 103.24; 31 CFR 103.27; 31 CFR 103.32 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 1829b; 12 USC 1951 to 1959; 31 USC 5311 to 5314; 31 USC 5316 to 5332

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	02/26/2010	75 FR 8844
NPRM Comment Period End	04/27/2010	
Final Action	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Financial Crimes Enforcement Network ( FINCEN )

RIN: 1506-AB09

 [View Related Documents](#)

Title: Amendment to the Bank Secrecy Act Regulations; Anti-Money Laundering Programs; Special Due Diligence Programs for Certain Foreign Accounts

Abstract: FinCEN is issuing this interim final rule to amend 31 CFR 103.176- Due diligence programs for correspondent accounts for foreign financial institutions- to incorporate additional relevant factors for a covered financial institution to consider when assessing the money laundering risks presented by correspondent accounts for foreign financial institutions. The incorporation of these additional relevant factors is a result of a congressional mandate to prescribe regulations under the Comprehensive Iran Sanctions, Accountability, and Divestment Act of 2010. Consequently, this amendment is clarifying that as part of their due diligence programs, covered financial institutions need to take reasonable steps to determine whether the Secretary of the Treasury has found that a foreign financial institution, for which they maintain a correspondent account, is knowingly engaging in prohibited Iranian activities as described in the Comprehensive Iran Sanctions, Accountability, and Divestment Act of 2010

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: Not Yet Determined (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: Comprehensive Iran Sanctions, Accountability, and Divestment Act of 2010, PL 111-195, 124 Stat. 1312 (2010)

Legal Deadline:

Action	Source	Description	Date
Other	Statutory	90 Days From Issuance of Statute	

Timetable:

Action	Date	FR Cite
Interim Final Rule	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Financial Crimes Enforcement Network ( FINCEN )

RIN: 1506-AA93

 [View Related Documents](#)

Title: Financial Crimes Enforcement Network; Amendment to the Bank Secrecy Act Regulations; Definition of Financial

## Institution To Include Mutual Funds

Abstract: FinCEN is proposing to amend the Bank Secrecy Act (BSA) regulation that defines "financial institution" to include mutual funds. FinCEN also is amending the definition of mutual fund in the anti-money laundering program rule for mutual funds. Lastly, FinCEN is amending the enforcement provisions to make clear that the Securities and Exchange Commission has authority to examine mutual funds to determine compliance with the requirements of the rules implementing the BSA.

Priority: Other Significant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 103.11; 31 CFR 103.130; 31 CFR 103.56 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 31 USC 5311 to 5314; 31 USC 5316 to 5332

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	06/05/2009	74 FR26996
NPRM Comment Period End	09/03/2009	
Final Action	04/14/2010	75 FR 19241

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

International Impacts: This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.

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Department of the Treasury (TREAS)  
Financial Management Service (FMS)

RIN: 1510-AB27

 [View Related Documents](#)

## Title: Surety Companies Doing Business With the United States

Abstract: The Department of the Treasury (Treasury), Financial Management Service (FMS), administers the Federal corporate surety program. Treasury issues certificates of authority to qualified sureties to underwrite and reinsure Federal bond obligations. Congress delegated to Treasury the discretion to issue a certificate if Treasury decides the surety's articles of incorporation authorize it to engage in the business of surety, the corporation has the requisite paid-up capital, cash, or equivalent assets, and the corporation is able to carry out its contracts. Treasury publishes the list of certified sureties in Department Circular 570, which is available online at [www.fms.treas.gov/c570](http://www.fms.treas.gov/c570). Federal bond-approving officials consult and rely on this list whenever a corporate surety bond is presented to an agency because bonds underwritten by Treasury-certified sureties satisfy bonding requirements, provided such bonds are accepted by agency bond-approving officials. FMS is proposing to amend its regulation to clarify the circumstances when an agency bond-approving official can decline to accept a bond underwritten by a Treasury-certified surety.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 223 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 301; 31 USC 9304 to 9308

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Final Action	01/00/2011	
NPRM Comment Period End	01/00/2011	
Final Action Effective	03/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Financial Management Service ( FMS )

RIN: 1510-AB24

 [View Related Documents](#)

Title: Federal Government Participation in the Automated Clearing House

**Abstract:** The Department of the Treasury, Financial Management Service (FMS), is amending its regulation governing the use of the Automated Clearing House (ACH) system by Federal agencies. The amendments adopt, with some exceptions, the ACH Rules developed by NACHA--The Electronic Payments Association (NACHA), as the rules governing the use of the ACH Network by Federal agencies. FMS is issuing this rule to address changes that NACHA has made to the ACH Rules since the publication of NACHA's 2007 ACH Rules book. These changes include new requirements to identify all international payment transactions using a new Standard Entry Class Code and to include certain information in the ACH record sufficient to allow the receiving financial institution to identify the parties to the transaction and to allow for screening transactions for compliance with Office of Foreign Assets Control requirements. In addition, the amendments (1) streamline the process for reclaiming post-death benefit payments from financial institutions; (2) require financial institutions to provide limited account-related customer information related to the reclamation of post-death benefit payments as permitted under the Payment Transactions Integrity Act of 2008; and (3) modify previous FMS guidance regarding the requirement that non-vendor payments be delivered to a deposit account in the name of the recipient.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 210 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 5 USC 5525; 12 USC 391; 31 USC 321; 31 USC 3301 and 3302; 31 USC 3321; 31 USC 3332; 31 USC 3335; 31 USC 3720

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/14/2010	75 FR 27239
NPRM Comment Period End	07/13/2010	
Final Action	12/00/2010	
Final Action Effective	01/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Financial Management Service ( FMS )

RIN: 1510-AB25

 [View Related Documents](#)

Title: Indorsement and Payment of Checks Drawn on the United States Treasury

Abstract: The Department of the Treasury, Financial Management Service (FMS), is amending its regulation governing the indorsement and payment of checks drawn on the United States Treasury, to provide Treasury with authority to debit a financial institution's reserve account at the financial institution's servicing Federal Reserve Bank for all check reclamations that the financial institution has not protested. Financial institutions will continue to have the right to file a protest with FMS if they believe a proposed reclamation is in error.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 240 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 301; 12 USC 391; 31 USC 321 3712; 31 USC 3327; 31 USC 3328; 31 USC 3331; 31 USC 3334; 31 USC 3711; 332 USC 234 (1947); 318 USC 363 (1942)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/04/2010	75 FR 95
NPRM Comment Period End	03/05/2010	
Final Action	12/00/2010	
Final Action Effective	01/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Financial Management Service ( FMS )

RIN: 1510-AB26

 [View Related Documents](#)

Title: Management of Federal Agency Disbursements

Abstract: The Department of the Treasury, Financial Management Service (FMS), is amending its regulation that describes the responsibilities of Federal agencies and recipients with respect to the electronic delivery of Federal payments and establishes the circumstances under which waivers from the electronic funds transfer (EFT) requirement are available. Federal law requires that, unless waived by the Secretary of the Treasury, all Federal payments, other than payments made under the Internal Revenue Code of 1986, must be made electronically, that is, by EFT. The rule generally requires individuals to receive Federal nontax payments by EFT, effective March 1, 2011. Individuals receiving Federal payments by check on the effective date, however, may continue to do so until February 28, 2013. For Federal benefit recipients, this means that individuals who apply for Federal benefits on or after January 1, 2011, would receive their benefit payments by direct deposit. Individuals who do not choose direct deposit of their payments to an account at a financial institution would be enrolled in the Direct Express® Debit MasterCard® card program, a prepaid card program established pursuant to terms and conditions approved by FMS. Beginning on March 1, 2013, all recipients of Federal benefit and other non-tax payments would receive their payments by direct deposit, either to a bank account or to a Direct Express® card account.

Priority: Economically Significant

Agenda Stage of Rulemaking: Final Rule

Major: Yes

Unfunded Mandates: No

CFR Citation: 31 CFR 208 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 301; 12 USC 90; 12 USC 265 and 266; 12 USC 1767 and 1789a; 31 USC 321; 31 USC 3122; 31 USC 3301 to 3303; 31 USC 3321; 31 USC 3325; 31 USC 3327 and 3328; 31 USC 3332; 31 USC 3335 and 3336; 31 USC 6503; PL 104-208, 110 Stat 3009

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/17/2010	75 FR 34394
NPRM Comment Period End	08/16/2010	
Final Action	12/00/2010	
Final Action Effective	01/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal

Federalism: No

Energy Affected: No

Related RINs: Merge with 1510-AB13

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Financial Management Service ( FMS )

RIN: 1510-AB28

 [View Related Documents](#)

Title: Acceptance of Bonds Secured by Government Obligations in Lieu of Bonds With Securities

Abstract: The Department of the Treasury, Financial Management Service, is amending its regulation governing the acceptance of bonds to incorporate changes required by section 901 of the Financial Services Regulatory Relief Act of 2006, which amends 31 U.S.C. 9301. This amendment includes allowing the Secretary of the Treasury to determine the types of securities that may be pledged in lieu of surety bonds.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 225 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 12 USC 391; 31 USC 321; 31 USC 9301 and 9303

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
Interim Final Rule	12/00/2010	
Final Action	01/00/2011	
Interim Final Rule Comment Period End	02/00/2011	
Final Action Effective	03/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Financial Management Service ( FMS )

RIN: 1510-AB29

 [View Related Documents](#)

Title: Offset of Tax Refund Payments to Collect State Income Tax Obligations and Unemployment Debts Owed to States

Abstract: The Department of the Treasury (Treasury), Financial Management Service (FMS), is amending its regulation governing the offset of Federal tax refunds to collect delinquent State income tax obligations. The SSI Extension for Elderly and Disabled Refugees Act of 2008, amended section 6402 of the Internal Revenue Code to authorize the offset of overpayments of Federal taxes (referred to as "Federal tax refunds") to collect certain delinquent unemployment compensation debts owed to States by taxpayers. Treasury will incorporate the procedures necessary to collect State unemployment compensation debts reported by States as part of the Treasury Offset Program (TOP), a centralized offset program operated by FMS.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 285.8 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 5 USC 5514; 26 USC 6402; 31 USC 321; 31 USC 3701; 31 USC 3711; 31 USC 3716; 31 USC 3719; 31 USC 3720A; 31 USC 3720B; 31 USC 3720D; 42 USC 664; EO 13019, 61 FR 51763, 3 CFR, 1996 comp., p. 216

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule	12/00/2010	
Interim Final Rule Comment Period End	02/00/2011	
Final Action Effective	03/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal; State

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau (TTB)

RIN: 1513-AB05

 [View Related Documents](#)

Title: Proposed Revisions to the Beer Regulations

Abstract: The Alcohol and Tobacco Tax and Trade Bureau proposes to revise brewery regulations to reduce the regulatory burden and streamline regulatory requirements.

Priority: Other Significant

Agenda Stage of Rulemaking: PreRule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 25 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 5021 to 5056; 26 USC 5061 to 5064; 26 USC 5091 and 5093; 26 USC 5111 to 5114; 26 USC 5121 to 5123; 26 USC 5401 to 5403; 26 USC 5411 to 5418; ...

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	04/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Energy Affected: No

Related RINs: Related to 1513-AA12

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB24

 [View Related Documents](#)

Title: Use of Various Winemaking Terms on Wine Labels and in Advertisements

Abstract: The Alcohol and Tobacco Tax and Trade Bureau is considering amending the regulations concerning various winemaking terms commonly used on labels and in advertisements of wine products to provide the consumer with information about the growing and/or bottling conditions of the product. We wish to gather information by inviting comments from industry members, consumers, and other interested parties as to whether and to what extent the existing regulations should be revised.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: PreRule

Major: Undetermined

Unfunded Mandates: No

CFR Citation: 27 CFR 4 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	02/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB54

 [View Related Documents](#)

Title: Proposals Related to the Application for and Certification/Exemption of Label/Bottle Approval

Abstract: The Alcohol and Tobacco Tax and Trade Bureau is considering changes to the regulations relating to the issuance and use of certificates of label approval (COLAs). We are considering whether to propose regulatory changes providing that every COLA will expire within a specific period of time.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: PreRule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 13 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205; 31 USC 9701

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	06/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Alcohol and Tobacco Tax and Trade Bureau (TTB)

RIN: 1513-AB68

 [View Related Documents](#)

Title: Proposal to Create 11 New Viticultural Areas Within the Existing Paso Robles Viticultural Area

Abstract: TTB intends to take regulatory action regarding petitions received to create 11 new viticultural areas within the existing 612,308-acre Paso Robles viticultural area. Petitions include the Adelaida District, Creston District, El Pomar District, Geneseo District, Paso Robles Canyon Ranch, Paso Robles Estrella District, Paso Robles Willow Creek District, San Juan Creek, San Miguel District, Santa Margarita Ranch, and Templeton Gap proposed viticultural areas. Vineyard acreage in the various distinctive grape-growing regions of Paso Robles has grown from approximately 5,000 acres in 1983 to more than 26,000 the petition states. Also, distinguishing features of the proposed 11 viticultural areas include varying geology, geography, soils, and climate.

Priority: Routine and Frequent

Agenda Stage of Rulemaking: PreRule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 9 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	04/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Alcohol and Tobacco Tax and Trade Bureau (TTB)

RIN: 1513-AB74

 [View Related Documents](#)

Title: Labeling of Wines With American Appellations of Origin

Abstract: In response to a petition from the California Association of Winegrape Growers, the New York State Wine Grape Growers, the Oregon Winegrowers Association, and the Washington Association of Wine Grape Growers, TTB will issue an advance notice of proposed rulemaking soliciting public comment on the changes to 27 CFR part 4 requested in the petition, which would require the use of 100 percent American-grown grapes in wines labeled with American appellations of origin, and the labeling of all countries of origin if grapes from multiple countries are used to produce the wine.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: PreRule

Major: Undetermined

Unfunded Mandates: No

CFR Citation: 27 CFR 4.25 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205(e)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

International Impacts: This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AA00

 [View Related Documents](#)

Title: Exportation of Alcohol

Abstract: TTB proposes the plain language revision of 27 CFR part 28 to eliminate obsolete or unnecessary rules and forms and streamline export processing, while providing adequate protection for the revenue.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 28 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	09/08/1992	57 FR 40887
ANPRM Comment Period End	10/08/1992	
ANPRM Comment Period Extended	10/15/1992	57 FR 47320
ANPRM Comment Period Extended End	12/07/1992	
Second ANPRM	08/09/1996	61 FR 41500
Second ANPRM Comment Period End	12/10/1996	
NPRM	06/00/2011	

Additional Information: Transferred from RIN 1512-AA98

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)  
Alcohol and Tobacco Tax and Trade Bureau (TTB)

RIN: 1513-AA06

 [View Related Documents](#)

Title: Modifications to TTB Regulations to Implement Statutory Changes

Abstract: TTB is issuing changes to its regulations as a result of the enactment of the Taxpayer Relief Act of 1997, the Internal Revenue Service Reconstruction and Reform Act of 1998 and other statutes. These amendments inform interested parties of changes by these acts that relate to operations of wineries, breweries, and distilled spirits plants.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: Not Yet Determined (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 5044; 26 USC 5361; 26 USC 5367; 26 USC 5371

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	09/00/2011	

Additional Information: Transferred from RIN 1512-AB74

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Alcohol and Tobacco Tax and Trade Bureau (TTB)

RIN: 1513-AA16

 [View Related Documents](#)

Title: Determination of Tax and Recordkeeping on Large Cigars

Abstract: This notice incorporates most of the parts of Industry Circular 91-3, dated March 19, 1991, entitled "Large Cigar Taxes On and After January 1991," that have not been placed in the regulations. This notice addresses questions about determining the amount of tax for large cigars based on their sale price and gives guidance on tax adjustments for large cigars provided at no cost in connection with a sale.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 40 and 41 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 5701 and 5702

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: Transferred from RIN 1512-AC22

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AA42

 [View Related Documents](#)

Title: Proposed Addition of New Grape Variety Names for American Wines

Abstract: TTB has received petitions proposing to add several names to the list of grape variety names used to designate American wines.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 4 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: Transferred from RIN 1512-AC79

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB09

 [View Related Documents](#)

Title: Alternating Brewery Proprietors

Abstract: TTB is establishing guidelines for the establishment of alternating proprietors at brewery premises. These guidelines will provide standards for the establishment of an alternating proprietorship at a brewery premises and will provide guidelines for the operations of these premises by separate established brewers. They will give guidance on operations, tax payment, recordkeeping, reporting, and segregation of products made by separate brewers.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 25 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 5051; 26 USC 5401

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB16

 [View Related Documents](#)

Title: Use of the Word "Pure" or Its Variants in the Labeling and Advertising of Alcohol Beverages

Abstract: TTB is considering amending the regulations concerning the use of the word "pure" or its variants in the labeling and advertising of alcohol beverages. We wish to gather information by inviting comments from the public and industry as to whether the existing regulations should be revised.

Priority: Other Significant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 4 and 5; 27 CFR 7 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	12/07/2005	70 FR 72731
ANPRM Comment Period End	02/06/2006	
ANPRM Comment Period Extended	02/16/2006	71 FR 8228
ANPRM Extension Comment Period End	03/20/2006	
NPRM	06/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)



Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB33

 [View Related Documents](#)

Title: Proposed Amendment to the Standards of Identity for Distilled Spirits

Abstract: TTB has received a petition to establish Cachaça as a distinctive product of Brazil. TTB proposes to amend the regulations governing standards of identity for distilled spirits accordingly.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 5.22 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205(e)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	02/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB35

 [View Related Documents](#)

Title: Self-Certification of Nonbeverage Product Formulas

Abstract: TTB is amending 27 CFR part 17 to allow manufacturers to self-certify that their products meet the legal requirements for nonbeverage drawback. A temporary rule will allow this new procedure as an optional alternative, and a concurrent notice of proposed rulemaking (NPRM) will propose making the new procedure mandatory. Thereafter, the changes proposed in the NPRM may be made permanent by a final rule.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 17 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule	04/00/2011	
NPRM	04/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB46

 [View Related Documents](#)

Title: Establishment of the Indiana Uplands Viticultural Area

Abstract: The proposed 4,800-square mile Indiana Uplands viticultural area in south-central Indiana includes 150 acres of vineyards and nine wineries. It partially overlaps with the Ohio River Valley viticultural area (27 CFR 9.78). Distinguishing features of the proposed Indiana Uplands viticultural area include its non-glaciated plateau geology, thin residual soil and loess cover, variable topography, and a unique growing climate.

Priority: Routine and Frequent

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 9 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	04/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB56

 [View Related Documents](#)

Title: Standards of Fill for Wine and Distilled Spirits

Abstract: TTB is considering amending the regulations prescribing standards of fill for wine and distilled spirits. Although this issue was addressed previously in 1987 and 1993, TTB believes that recent trends in consumer preferences and marketing strategies, along with petitions recently received from industry members, warrants revisiting this issue. TTB is soliciting comments on whether the existing standards of fill for wine and distilled spirits containers should be retained, revised, or eliminated.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 4 and 5 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 5301(a); 26 USC 205(e)

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	06/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB58

 [View Related Documents](#)

Title: Labeling Imported Wines With Multistate and Multicounty Appellations

Abstract: TTB proposes to amend the wine labeling regulations to allow the labeling of imported wines with multistate and multicounty appellations of origin.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 4 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	04/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB59

 [View Related Documents](#)

Title: Proposed Revisions to SDA and CDA Formulas Regulations

Abstract: TTB is proposing to: (1) Reclassify some specially denatured alcohol (SDA) formulas as completely denatured alcohol (CDA) for which formula submission is not required and (2) allow other SDA formulas to be used without the submission of article formulas, in order to reduce the amount of paperwork submitted to the National Laboratory Center.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 20 and 21 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 5001; 26 USC 5206; 26 USC 5214; 26 USC 5271 to 5275; 26 USC 5311; 26 USC 5552; 26 USC 5555; 26 USC 5607; 26 USC 6065; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	04/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB61

 [View Related Documents](#)

Title: Treatments of Wine and Juice

Abstract: This notice of proposed rulemaking will propose additional treatments for wine production and will solicit comments on the proposed new treatments as well as other potential changes to TTB's wine-treating regulations at 27 CFR 24.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 24 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 5382

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB62

 [View Related Documents](#)

Title: Proposed Revisions to Distilled Spirits for Fuel Use and Alcohol Fuel Plant Regulations

Abstract: TTB is proposing to update alcohol fuel plant regulations in 27 CFR part 19 to account for the growth of this industry segment and to augment procedures to better protect the revenue in the area of distilled spirits intended for use as fuel.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 19 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 5181

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB66

 [View Related Documents](#)

Title: Establishment of the Freestone-Occidental Viticultural Area

Abstract: The proposed Freestone-Occidental viticultural area encompasses 15,971 acres, 478 acres of which are used for commercial viticulture in 10 vineyards. It lies entirely within the Sonoma Coast viticultural area (27 CFR 9.116), which in turn is completely within the multicounty North Coast viticultural area (27 CFR 9.30). Approximately 2,100 acres of the proposed Freestone-Occidental viticultural area overlaps small portions of the Russian River Valley viticultural area (27 CFR 9.66) and the Northern Sonoma viticultural area (27 CFR 9.70). The petition justifies the overlaps with significant evidence and documentation of the unique and distinguishing features of the proposed Freestone-Occidental viticultural area. Also, the area is an established coastal grape-growing region in northern California. The distinguishing features of the proposed Freestone-Occidental viticultural area include climate, geographical location, and, to a lesser extent, soils. The unique marine climate of the proposed viticultural area is a particularly important influence on the area and on viticulture.

Priority: Routine and Frequent

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 9 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB67

 [View Related Documents](#)

Title: Establishment of the Middleburg Virginia Viticultural Area

Abstract: The proposed Middleburg Virginia viticultural area encompasses 190-square miles, 229 acres of commercial viticulture in 10 vineyards, and 12 wineries in Loudoun and Fauquier Counties of northern Virginia. The boundary line of the proposed viticultural area neither overlaps nor shares a boundary line with any other proposed viticultural area or existing viticultural area. Distinguishing features of the proposed viticultural area include geography, geology, soils, and climate. The natural geographic features surrounding the proposed Middleburg Virginia viticultural area include the Potomac River to the north, and mountains, to the east, south, and west sides. The Middleburg area derives its name from the Town of Middleburg in northern Virginia.

Priority: Routine and Frequent

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 9 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	02/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB71

 [View Related Documents](#)

Title: Implementation of Diplomatic Exemption From Federal Excise Tax on Tobacco Products Manufactured in the United States, Designated by U.S. Department of State

Abstract: On January 14, 2009, the Assistant Secretary for Diplomatic Security, United States Department of State, Office of Foreign Missions, designated as a "benefit" under the Foreign Missions Act, 22 U.S.C. 4301 et seq., an exemption from Federal excise tax imposed with respect to tobacco products manufactured in the United States. This temporary rule will amend TTB regulations at 27 CFR part 40 to implement that designation.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 40 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: Foreign Missions Act, 22 USC 4301 et seq; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	04/00/2011	
Interim Final Rule	04/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB73

 [View Related Documents](#)

Title: Establishment of the Blue Ridge Foothills of Central Virginia Viticultural Area

Abstract: TTB has received a petition proposing the establishment of the Blue Ridge Foothills of Central Virginia Viticultural Area in Amherst, Appomattox, Bedford, Buckingham, Campbell, and Nelson Counties, Virginia.

Priority: Routine and Frequent

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 9 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	06/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB76

 [View Related Documents](#)

Title: Proposals Concerning Labeling of Imitation Wine

Abstract: TTB received a petition to amend wine labeling rules to clarify the labeling of certain wine products in order to provide accurate information to the consumer.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 4 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205(e)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	02/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau (TTB)

RIN: 1513-AB79

 [View Related Documents](#)

Title: Disclosure of Cochineal Extract and Carmine in the Labeling of Wines, Distilled Spirits, and Malt Beverages

Abstract: TTB is proposing to revise its regulations to require the disclosure of the presence of cochineal extract and carmine on the labels of all alcohol beverage products. This proposed rule responds to a recent Final Rule issued by the Food and Drug Administration as well as reports of severe allergic reaction, including anaphylaxis, to cochineal extract and carmine-containing foods. This proposal would allow consumers who are allergic to cochineal extract and carmine to identify and thus avoid alcohol beverage products that contain these color additives.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 4 and 5; 27 CFR 7 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB80

 [View Related Documents](#)

Title: Establishment of the Naches Heights Viticultural Area

Abstract: The proposed 13,254-acre Naches Heights viticultural area is located in Yakima County, Washington, within the larger Columbia Valley viticultural area of Washington and Oregon. It is a distinguishable elevated plateau landform surrounded by andesite cliffs above valleys that abut the plateau. It contains 89 acres of vineyards producing or expecting to produce wine grapes in the near future. Geology, geography, soils, and climate distinguish the proposed viticultural area from the surrounding areas.

Priority: Routine and Frequent

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 9 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB81

 [View Related Documents](#)

Title: Establishment of the Coombsville Viticultural Area

Abstract: The proposed 11,200-acre Coombsville viticultural area is located in Napa County, California, within the Napa Valley and larger, multi-county North Coast viticultural areas. It includes 1,360 acres of commercial viticulture. The Coombsville area sits in a crescent-shaped basin developed from ancient volcanic action and subsequent erosion. Geology, geography, soils, and climate distinguish the proposed viticultural area from the surrounding areas.

Priority: Routine and Frequent

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 9 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	04/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB82

 [View Related Documents](#)

Title: Establishment of the Wisconsin Ledge Viticultural Area

Abstract: The proposed 3,791.6-square mile Wisconsin Ledge viticultural area is located in Door, Kewaunee, Manitowoc, Sheboygan, Ozaukee, Washington, Dodge, Fond du Lac, Calumet, Outagamie, and Brown Counties of northeast Wisconsin. The area is predominantly surrounded by a Lake Winnebago, Fox River, Green Bay, and Lake Michigan, and, to a lesser extent, land. The affects of ancient glacial activity play a significant role in the distinguishing geology, geography, soils and climate of the Wisconsin Ledge region.

Priority: Routine and Frequent

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 9 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB83

 [View Related Documents](#)

Title: Establishment of the Inwood Valley Viticultural Area

Abstract: The proposed 32,624-acre Inwood Valley viticultural area is located in Shasta County, east of Redding in northern California. It is a geographical and climatic transition zone between the Sierra Nevada Range to the east and the Sacramento

Valley to the west. The area includes 60 acres of commercial viticulture. Distinguishing features include geology, geography, climate and, to a lesser extent, vegetation.

Priority: Routine and Frequent

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 9 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB84

 [View Related Documents](#)

Title: Proposed Revision to Vintage Date Requirements

Abstract: The Alcohol and Tobacco Tax and Trade Bureau proposes to amend the wine labeling regulations to allow vintage date labeling for wines with a country for an appellation of origin. Current regulations require that a wine bearing a vintage date be labeled with an appellation of origin other than a country.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 4 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

International Impacts: This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.

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Department of the Treasury (TREAS)  
Alcohol and Tobacco Tax and Trade Bureau (TTB)

RIN: 1513-AB85

 [View Related Documents](#)

Title: Establishment of the Ancient Lakes of Columbia Valley Viticultural Area

Abstract: The 162,762-acre proposed Ancient Lakes of Columbia Valley American viticultural area (AVA) is in the Quincy Valley basin area of Douglas, Grant, and Kittitas Counties of central Washington. It occupies approximately 1.5 percent of the large Columbia Valley AVA. Distinguishing features include geography, soils, and climate.

Priority: Routine and Frequent

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 9 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Alcohol and Tobacco Tax and Trade Bureau (TTB)

RIN: 1513-AB86

 [View Related Documents](#)

Title: Establishment of the Pope Valley District Viticultural Area

Abstract: The 13,875-acre proposed Pope Valley District American viticultural area (AVA) is located in Napa County, California, and totally within the Napa Valley and North Coast AVAs. Distinguishing features include climate, geography, and soils.

Priority: Routine and Frequent

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 9 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 U.S.C. 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB87

 [View Related Documents](#)

Title: Implementation of the Firearms Excise Tax Improvement Act of 2010

Abstract: TTB is introducing a temporary rule and notice of proposed rulemaking to implement the Firearms Excise Tax Improvement Act of 2010 Public Law 111-237, Section 2, "Time for Payment of Manufacturers' Excise Tax on Recreational Equipment." TTB is simultaneously reissuing certain regulations implementing the Uruguay Round Agreement Act Public Law 103-465, section 712, Time for Payment and Deposits of Excise Taxes.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: No

CFR Citation: 27 CFR 53.11; 27 CFR 53.22 to 53.24; 27 CFR 53.142; 27 CFR 53.151; 27 CFR 53.153; 27 CFR 53.157 to 53.159 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 6302(d)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	02/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Undetermined

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AA23

 [View Related Documents](#)

Title: Proposed Revisions to the Distilled Spirits Plant Regulations

Abstract: TTB is proposing to amend the distilled spirits plant regulations in 27 CFR part 19. Many of these proposed revisions are the result of a petition submitted by the Distilled Spirits Council of the United States (DISCUS). Other proposed revisions are a result of TTB's own comprehensive review of the regulations in 27 CFR part 19. TTB believes that the amendments proposed in this notice will benefit the distilled spirits industry by modernizing many of the requirements for operating distilled spirits plants and thereby allow proprietors to operate in a more efficient manner.

Priority: Other Significant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 19 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/08/2008	73 FR 26200
NPRM Comment Period Extended	08/01/2008	73 FR 44952
NPRM Comment Period End	08/06/2008	
Comment Period Extended	10/29/2008	73 FR 64287
Extended NPRM Comment Period End	11/05/2008	
Extended Comment Period End	02/03/2009	
Final Rule	12/00/2010	

Additional Information: Transferred from RIN 1512-AC52

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau (TTB)

RIN: 1513-AA64

 [View Related Documents](#)

Title: Establishment of the Fort Ross-Seaview Viticultural Area

Abstract: The proposed 46,226-acre Fort Ross-Seaview viticultural area is in the North Coast and Sonoma Coast viticultural areas. It is approximately 65 miles north-northwest from San Francisco, close to the Pacific coastline. TTB has consolidated the original petitioned area with an adjacent proposed area, located immediately north of the original boundary line, in response to public comments.

Priority: Routine and Frequent

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 9 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/12/2005	70 FR 25000
NPRM Comment Period End	06/08/2005	
Final Rule	02/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Alcohol and Tobacco Tax and Trade Bureau (TTB)

RIN: 1513-AB07

 [View Related Documents](#)

Title: Labeling and Advertising of Wines, Distilled Spirits, and Malt Beverages

Abstract: TTB requests public comment on possible changes to the labeling and advertising requirements of alcohol beverage products regulated by TTB. TTB has long required certain labeling, such as brand name, class and type, alcohol content (in the case of wines containing more than 14 percent alcohol by volume and distilled spirits), net contents, and in recent years has published updated standards for the use of carbohydrate and calorie claims. Because of petitions to mandate additional information, including ingredient, allergen, alcohol, calorie, and carbohydrate content, and requests by some to use labels with at least some of that additional information on a voluntary basis under existing rules, TTB believes it is now appropriate to consider revising the alcohol beverage labeling and advertising regulations, and seeks public comment on several issues to assist TTB in formulating specific regulatory proposals.

Priority: Other Significant

Agenda Stage of Rulemaking: Final Rule

Major: Undetermined

Unfunded Mandates: No

CFR Citation: 27 CFR 4 and 5; 27 CFR 7 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	04/29/2005	70 FR 22274
ANPRM Comment Period Extended	06/23/2005	70 FR 36359
ANPRM Comment Period End	09/26/2005	
NPRM	07/31/2007	72 FR 41860
NPRM Comment Period Extended	09/20/2007	72 FR 53742
NPRM Extension Comment Period End	01/27/2008	
Final Rule	12/00/2010	

Regulatory Flexibility Analysis

Required: Undetermined

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Alcohol and Tobacco Tax and Trade Bureau (TTB)

RIN: 1513-AB08

 [View Related Documents](#)

Title: Major Food Allergen Labeling for Wines, Distilled Spirits, and Malt Beverages

Abstract: Pursuant to the House Committee Report accompanying the Food Allergen Labeling and Consumer Protection Act of 2004 (Pub. L. 108-282), TTB will consider how to appropriately apply allergen labeling to beverage alcohol products. We will consider how allergen labeling for these products will operate within our existing labeling regulations and with FDA regulations.

Priority: Other Significant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 4.32; 27 CFR 5.32; 27 CFR 7.22 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 27 USC 205(e)

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
ANPRM	04/29/2005	70 FR 22274
ANPRM Comment Period End	09/26/2005	70 FR 22274
Interim Final Rule Effective	07/26/2006	
Interim Final Rule	07/26/2006	71 FR 42260
NPRM	07/26/2006	71 FR 42329
NPRM Comment Period Extended	09/20/2006	71 FR 54943
NPRM Comment Period End	09/25/2006	
NPRM Comment Period End	12/26/2006	
Final Rule	02/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1513-AB07

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB31

 [View Related Documents](#)

Title: Expansion of the Santa Maria Valley Viticultural Area

Abstract: The Santa Maria Valley viticultural area (27 CFR 9.28) lies within the larger Central Coast viticultural area of California. The proposed expansion to the Santa Maria Valley viticultural area boundary line extends to the south and west of the current boundaries, within Santa Barbara County, California. Distinguishing features include terrain, climate, soils, and the Santa Maria River watershed. The proposed expansion area includes vineyards and wineries.

Priority: Routine and Frequent

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 9 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 27 USC 205(e)

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	03/04/2010	75 FR 9827
NPRM Comment Period End	05/03/2010	
Final Action	01/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Agency Contact: Nancy Sutton



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Department of the Treasury (TREAS)  
Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB36

 [View Related Documents](#)

Title: Modification of Mandatory Label Information for Wine

Abstract: This proposed regulatory change would permit alcohol content information to appear on any label affixed to a wine container. Current regulations require alcohol content to appear on the brand label.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 4.32 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	09/11/2007	72 FR 51732
NPRM Comment Period End	11/13/2007	
Final Rule	06/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB37

 [View Related Documents](#)

Title: Tobacco Product Minimum Manufacturing, Marking, and Importer Permit Requirements

Abstract: Through this temporary rule, the Alcohol and Tobacco Tax and Trade Bureau (TTB) is updating and reissuing regulations pertaining to minimum manufacturing, marking, and importer permit requirements for tobacco products and cigarette papers and tubes. These temporary regulations replace temporary regulations issued as T.D. ATF-421 and T.D. ATF-422, which were originally published in 1999.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 40.61(b); 27 CFR 40.183; 27 CFR 40.213; 27 CFR 40.233; 27 CFR 41.1; 27 CFR 41.11; 27 CFR 41.71; 27 CFR 44.11; 27 CFR 44.61 to 44.61a; 27 CFR 44.62; 27 CFR 44.142 and 44.143; 27 CFR 44.147; 27 CFR 44.152 to 44.154; 27 CFR 44.181; 27 CFR 44.198 to 44.208; 27 CFR 44.210; 27 CFR 44.213; 27 CFR 44.256 to 44.267; 27 CFR 71 (To

search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 5702 and 5703; 26 USC 5704(b); 26 USC 5712 and 5713; 26 USC 5741; 26 USC 5754; 26 USC 5761(c)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1512-AB99; Related to 1513-AA10

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB39

 [View Related Documents](#)

Title: Proposed Revision of American Viticultural Area Regulations

Abstract: TTB is proposing to revise 27 CFR part 9. Through this revision, we will streamline, clarify, and modernize the requirements for submitting American viticultural area petitions to TTB.

Priority: Routine and Frequent

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 9 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	11/20/2007	72 FR 65261
NPRM Comment Period Extended	12/17/2007	72 FR 71290
NPRM Comment Period End	01/22/2008	
NPRM Comment Period End	03/20/2008	
Final Rule	02/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Alcohol and Tobacco Tax and Trade Bureau (TTB)

RIN: 1513-AB41

 [View Related Documents](#)

Title: Establishment of the Pine Mountain-Mayacmas Viticultural Area

Abstract: The 4,600-acre "Pine Mountain-Mayacmas" proposed viticultural area lies approximately 90 miles north-northwest of San Francisco, California, off U.S. Route 101 in Sonoma and Mendocino Counties, on the western side of the Mayacmas range. Distinguishing features include mountainous soils, steep topography with high elevations, and a growing season climate that contrasts to the valley floor below. Also, the Pine Mountain vineyards, 5- to 20-acre small plots with flat or gently sloping terrains, nestle among the steep mountainous terrains.

Priority: Routine and Frequent

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 9 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/27/2010	75 FR 29686
NPRM Comment Period Extended	07/26/2010	75 FR 43446
NPRM Comment Period End	07/26/2010	
NPRM Comment Period End	09/09/2010	
Final Rule	04/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Alcohol and Tobacco Tax and Trade Bureau (TTB)

RIN: 1513-AB43

 [View Related Documents](#)

Title: Time for Payment and Deposits of Certain Excise Taxes

Abstract: TTB is finalizing a temporary rule which implements the Uruguay Round Agreement Act Public Law 103-465, section 712, Time for Payment and Deposits of Certain Excise Taxes.

Priority: Other Significant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 19.522 and 19.523; 27 CFR 24.271; 27 CFR 25.163 and 25.164; 27 CFR 26.112; 27 CFR 26.164; 27 CFR 40.163 to 165; 27 CFR 40.355; 27 CFR 41.114; 27 CFR 53.11; 27 CFR 53.21 to 53.24; 27 CFR 53.142; 27 CFR 53.151 and 53.152; 27 CFR 53.157 and 53.158; 27 CFR 70.306 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 5061(d)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
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Temporary Rule	12/00/2010	
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Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB55

 [View Related Documents](#)

Title: Establishment of the Antelope Valley of the California High Desert Viticultural Area

Abstract: The proposed 425,620-acre Antelope Valley of California's High Desert viticultural area is approximately 50 miles north and inland of Los Angeles. The area encompasses 90 acres of producing commercial vineyards and two bonded wineries. Distinguishing features include climate, soils, geology, and topography. The proposed viticultural area does not overlap with any other petitioned for or established American viticultural area.

Priority: Routine and Frequent

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 9 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	09/02/2010	75 FR 53877
NPRM Comment Period End	11/01/2010	
Final Rule	08/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB57

 [View Related Documents](#)

Title: Expansion of the Russian River Valley American Viticultural Area

Abstract: TTB has received a petition proposing the expansion of the Russian River Valley American viticultural area in

Sonoma County, California.

Priority: Routine and Frequent

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 9 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/20/2008	73 FR 49123
NPRM Comment Period Reopened	10/29/2008	73 FR 64286
NPRM Comment Period End	10/20/2008	
NPRM Reopened Comment Period End	12/19/2008	
Final Rule	04/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB65

 [View Related Documents](#)

Title: Yamhill-Carlton District Viticultural Area Name Change

Abstract: TTB received a petition requesting an AVA name modification to "Yamhill-Carlton." The petitioner wishes to shorten the name to fit on wine labels. Currently, some industry members cannot fit, or use, the long "Yamhill-Carlton District" name on their labels. Yamhill-Carlton wine bottlers believe that reducing the AVA name length to "Yamhill-Carlton" will make it possible to use it on their wine labels. "Yamhill-Carlton District" was originally determined by TTB as a term of viticultural significance base on available information related to the original AVA petition. TTB now has additional information from the current petition to support the "Yamhill-Carlton" name as one of viticultural significance. Should the name change eventually be approved, then TTB will eventually drop the "Yamhill-Carlton District" name as a term of viticultural significance after the end of a label use-up period, since it will no longer be an approved AVA name.

Priority: Routine and Frequent

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 9.183 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	03/04/2010	75 FR 9831
NPRM Comment Period End	05/03/2010	
Final Rule	02/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Agency Contact: Nancy Sutton

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Department of the Treasury (TREAS)  
Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB69

 [View Related Documents](#)

Title: Technical Corrections to TTB Regulations

Abstract: In this direct final rule, TTB will make technical corrections to its regulations. The amendments contained in this document will correct spelling and other typographical errors, update cross-references to the United States Code and the TTB regulations, and make other non-substantive corrections. These amendments will not change the requirements of any TTB regulation or recordkeeping requirement.

Priority: Info./Admin./Other

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR ch I (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: PL 107-296, sec 1111; 26 USC 51 and 52; 26 USC 4181 and 4182; 27 USC ch 8; ...

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Direct Final Rule	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB72

 [View Related Documents](#)

Title: Implementation of Statutory Amendments Requiring the Qualification of Manufacturers and Importers of Processed Tobacco and Other Amendments

Abstract: Public Law 111-3, enacted February 4, 2009, section 702, imposed permit, inventories, reports, and records requirements for manufacturers of processed tobacco; amended the basis for denial, suspension, or revocation of permits; addressed the application of the Internal Revenue Code statute of limitations for alcohol and tobacco product excise taxes; expanded the definition of roll-your-own tobacco; set forth the time of tax for unlawfully manufactured tobacco products; and created a transitional rule for manufacturers of processed tobacco.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 40 and 41; 27 CFR 44 to 46 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: PL 111-3, sec 702

Legal Deadline: Effective date of provisions to be implemented.

Action	Source	Description	Date
Other	Statutory	Final Rule.	04/01/2009

Timetable:

Action	Date	FR Cite
Temporary Rule Effective Date	06/22/2009	74 FR 29401
Temporary Rule	06/22/2009	74 FR 29401
NPRM	06/22/2009	74 FR 29433
NPRM Comment Period End	10/20/2009	74 FR 42812
Final Rule	02/00/2011	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: Business

Energy Affected: No

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Government Levels Affected: No

Federalism: No

Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau (TTB)

RIN: 1513-AB75

 [View Related Documents](#)

Title: Extension of Package Use-Up Rule for Roll-Your-Own Tobacco and Pipe Tobacco

Abstract: TTB is issuing a temporary rule to amend temporary regulations promulgated under the Children's Health Insurance Program Reauthorization Act of 2009. The amendments to the temporary regulations involve (1) an extension of the use-up period for packages of pipe tobacco and roll-your-own tobacco that do not conform to the new notice requirements, (2) a delay in the application of the new tax classification rule for products that do not bear the required "pipe tobacco" declaration, and (3) a minor textual correction.

Priority: Substantive, Nonsignificant

Major: No

Agenda Stage of Rulemaking: Final Rule

Unfunded Mandates: No

CFR Citation: 27 CFR 40; 27 CFR 41; 27 CFR 45 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 5701 and 5702; 26 USC 5723; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Rule Effective Date	09/24/2009	
NPRM	09/24/2009	74 FR 48687
Temporary Rule	09/24/2009	74 FR 48650
NPRM Comment Period End	11/23/2009	
Final Rule	02/00/2011	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: Business

Energy Affected: No

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Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)  
Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB78

 [View Related Documents](#)

Title: Distinguishing Between Roll-Your-Own Tobacco and Pipe Tobacco for Federal Excise Tax Purposes

Abstract: The Department of the Treasury and the Alcohol and Tobacco Tax and Trade Bureau (TTB) intend to amend the TTB regulations with regard to the classification and labeling of pipe tobacco and roll-your-own tobacco for Federal excise tax purposes under the Internal Revenue Code of 1986. The purpose of this advance notice is to invite comments from the public to assist us in preparing a notice of proposed rulemaking which will propose regulatory amendments to clarify the existing statutory definitions and set forth objective product classification criteria to reduce possible revenue losses through misclassification of pipe tobacco and roll-your-own tobacco.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 40 and 41; 27 CFR 44 and 45 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 5702; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		
ANPRM	07/22/2010	75 FR 42659
ANPRM Comment Period End	09/20/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AA46

 [View Related Documents](#)

Title: Organic Claims in Labeling and Advertising of Alcohol Beverages

Abstract: TTB amended its alcohol beverage labeling rules to cross-reference the U.S. Department of Agriculture's National Organic Program (NOP) rules. The mandatory compliance date for the NOP rules was October 21, 2002. TTB requested comments on the temporary rule in an associated notice of proposed rulemaking.

Priority: Info./Admin./Other

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 4 and 5; 27 CFR 7; 27 CFR 13 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205

Legal Deadline: None



## Timetable:

Action	Date	FR Cite
Temporary Rule	10/08/2002	67 FR 62856
NPRM	10/08/2002	67 FR 62860
NPRM Comment Period End	12/09/2002	
NPRM Comment Period Reopened	12/27/2002	67 FR 79011
NPRM Reopened Comment Period End	03/27/2003	
NPRM Comment Period Reopened	05/09/2003	68 FR 24903
NPRM Reopened Comment Period End	06/23/2003	
Withdrawn	09/01/2010	

Additional Information: Transferred from RIN 1512-AC87

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau (TTB)

RIN: 1513-AA60

 [View Related Documents](#)

Title: Labeling and Advertising of Malt Beverages

Abstract: This project revises malt beverage labeling and advertising regulations in plain language and updates titles and definitions to reflect the status of TTB. This revision makes no substantive changes to 27 CFR part 7.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 7 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
Withdrawn	09/01/2010	

Additional Information: Transferred from RIN 1512-AC10

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Energy Affected: No

Public Comment

URL: [www.ttb.gov/foia/nprm\\_comments/notice946\\_comments.htm](http://www.ttb.gov/foia/nprm_comments/notice946_comments.htm)

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Department of the Treasury (TREAS)  
Alcohol and Tobacco Tax and Trade Bureau (TTB)

RIN: 1513-AB28

 [View Related Documents](#)

Title: Form TTB F 5100.51, Formula and Process for Domestic and Imported Alcohol Beverages

Abstract: This project replaces existing forms used for the submission of formulas for wine and distilled spirits with a single, new form, TTB F 5100.51, Formula and Process for Domestic and Imported Alcohol Beverages, to be used by all producers and importers of alcohol beverages. This new form also replaces the existing letterhead formulas used for submission of beer formulas. Use of this new form will allow all alcohol beverage producers to use the same form and submit the same information for the production and importation of any kind of alcohol beverage.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 5; 27 CFR 7; 27 CFR 19; 27 CFR 24 to 26 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205; 26 USC 5222 and 5223; 26 USC 5232; 26 USC 5386; 26 USC 5401; 26 USC 5555

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Withdrawn	09/01/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Alcohol and Tobacco Tax and Trade Bureau (TTB)

RIN: 1513-AB34

 [View Related Documents](#)

Title: Tax Classification of Cigars and Cigarettes

Abstract: TTB is proposing changes to the regulations that govern the classification and labeling of cigars and cigarettes for Federal excise tax purposes under the Internal Revenue Code of 1986. The proposed regulatory changes address concerns that TTB has regarding the adequacy of the current regulatory standards for distinguishing between cigars and cigarettes. The document also summarizes and responds to three petitions received by TTB requesting rulemaking action regarding the classification of cigars and cigarettes, with particular reference to the distinction between little cigars and cigarettes. The proposals contained in this document clarify the application of existing statutory definitions and update and codify administrative

policy to provide clearer and more objective product classification criteria.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 40 and 41; 27 CFR 44 and 45 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 5142 and 5143; 26 USC 5146; 26 USC 5701; 26 USC 5703 to 5705; 26 USC 5711 to 5713; 26 USC 5721 to 5723; 26 USC 5731; 26 USC 5741; 26 USC 5751; 26 USC 5753 and 5754; 26 USC 5761 to 5763; 26 USC 6061; 26 USC 6065; 26 USC 6109; 26 USC 6151; 26 USC 6301 and 6302; 26 USC 6311; 26 USC 6313; 26 USC 6402; 26 USC 6404; 26 USC 6423; 26 USC 6676; 26 USC 6806; 26 USC 7011; 26 USC 7212; 26 USC 7325; 26 USC 7342; 26 USC 7502 and 7503; 26 USC 7606; 26 USC 7805; 31 USC 9301; 31 USC 9303 and 9304; 31 USC 9306; 18 USC 2342; 26 USC 5708; 26 USC 7101; 26 USC 7651 and 7652; 44 USC 3504(h)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	10/25/2006	71 FR 62506
Comment Period Extended	12/05/2006	71 FR 70476
NPRM Comment Period End	12/26/2006	
Extended Comment Period End	03/26/2007	
Withdrawn	09/01/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau (TTB)

RIN: 1513-AB60

 [View Related Documents](#)

Title: Labeling and Advertising of Alcohol Beverages That Contain Caffeine, Vitamins, and Minerals

Abstract: TTB is seeking comments on various issue related to the labeling and advertising of alcohol beverages that contain caffeine, vitamins, and minerals.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR Chapter I (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Withdrawn	09/01/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Agency Contact: Kara T. Fontaine

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Department of the Treasury (TREAS)  
Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB64

 [View Related Documents](#)

Title: Establishment of the Sierra Pelona Valley Viticultural Area

Abstract: TTB received a petition to establish the 9.7-square mile Sierra Pelona Valley viticultural area. It lies 30 miles north of the City of Los Angeles, 35 miles east of the Pacific Ocean, and 20 miles southwest of the Mojave Desert. The inland valley location and surrounding mountains contribute to the uniqueness of this grape-growing region. Distinguishing features include its climate, soils, geology, topography, and elevation.

Priority: Routine and Frequent

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 9 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/20/2009	74 FR 35146
NPRM Comment Period End	09/18/2009	
Final Rule	07/22/2010	75 FR 42601
Final Rule Effective	08/23/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Alcohol and Tobacco Tax and Trade Bureau ( TTB )

RIN: 1513-AB70

 [View Related Documents](#)

Title: Tobacco Products Tax Increase and Floor Stocks Tax

Abstract: Public Law 111-3, enacted on February 4, 2009, raised the tax on tobacco products and cigarette papers and tubes and imposed a floor stocks tax. TTB is making conforming changes to the tax rates shown in the regulations and amending the miscellaneous tobacco regulations to implement the floor stocks tax required by the law.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 40 and 41; 27 CFR 44 to 46 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: PL 111-3

Legal Deadline: Effective date of tax increase and inventory date for floor stocks tax.

Action	Source	Description	Date
Other	Statutory	Final Rule.	04/01/2009

## Timetable:

Action	Date	FR Cite
NPRM	03/31/2009	74 FR 14506
Temporary Final Rule	03/31/2009	74 FR 14506
NPRM Comment Period End	06/01/2009	
Final Rule	07/22/2010	75 FR 42605
Final Rule Effective	08/23/2010	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: Business

Energy Affected: No

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Government Levels Affected: No

Federalism: No

Department of the Treasury (TREAS)  
Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD45

 [View Related Documents](#)

Title: Expanded Methods of Payment of Duties, Taxes, Interest, and Fees

Abstract: Amendment to title 19 of the Code of Federal Regulations to expand the number of ways that Customs and Border Protection (CBP) will accept the payment of duties, taxes, fees, interest, and other charges. Currently, the regulations provide that credit or charge cards, which have been authorized by the Commissioner of CBP, may be used for the payment of duties, taxes, fees, interest, and other charges at designated CBP-serviced locations. Payment in this manner is currently limited to non-commercial entries. In this document, CBP is proposing to expand this provision by allowing credit and charge cards that are authorized by the Commissioner of CBP to be used for the payment of these charges for certain commercial entries. This amendment, if adopted, would assist CBP in improving customer service and financial management and facilitate the overall entry process.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 24 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 5 USC 301; 19 USC 58a to 58c; 19 USC 66; 19 USC 197 and 198; 19 USC 1202; 19 USC 1450; 19 USC 1624; 31 USC 9701

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	03/17/1999	64 FR 13141
NPRM Comment Period End	05/17/1999	
Second NPRM	02/00/2011	

Additional Information: Transferred from RIN 1515-AC40

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Previously Reported as 1505-AB22

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Department of the Treasury

## Customs Revenue Function

Office of Administration U.S. Customs and Border Protection 1300 Pennsylvania Avenue NW.

Washington , DC 20229

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Department of the Treasury (TREAS)

Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD55

 [View Related Documents](#)

Title: Revision of Outbound Redelivery Procedures and Liabilities

Abstract: Amendment of the condition in an international carrier bond regarding the unlawful disposition of merchandise in order to allow CBP to better control the exportation of merchandise and to have more control over demands for redelivery. Conditions of the bond would be amended to no longer require the merchandise to be labeled as seized and detained for the principal to be required to obtain permission from CBP prior to placing the merchandise on board a conveyance for export or otherwise disposing of the merchandise. Instead of the condition being applicable when CBP labels merchandise, the condition would be applicable when CBP notifies the principal, either in writing or electronically, that the merchandise has been seized or detained.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 113 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 19 USC 66; 19 USC 1623 and 1624

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	03/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Previously Reported as 1505-AB52

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Department of the Treasury

Customs Revenue Function

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Washington , DC 20229

Phone: 202 344-1196

Department of the Treasury (TREAS)

Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD58

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Title: Administrative Rulings and Protests

Abstract: Amendments to implement the administrative rulings process as well as the filing and administrative review of protests against specific decisions of Customs and Border Protection (CBP). Amendments reflect changes to the underlying statutory authority to parts 177 and 174 of title 19 of the CFR made by the Customs Modernization Provisions of the North American Free Trade Agreement (NAFTA) Implementation Act. Proposed changes to part 174 also reflect statutory amendments made by the Miscellaneous Trade and Technical Corrections Act of 1999 regarding protests against decisions on post-importation NAFTA claims and the time required for allowing or denying an application for further review of a protest. Additional changes to part 174 are proposed to reflect statutory amendments made by the Miscellaneous Trade and Technical Corrections Act of 2004, which impact the types of matters that are subject to protest, and extend various protest time limits such as the time to file and amend a protest, the time for a surety to file a protest, and the time to file a request for accelerated disposition of a protest. Other changes proposed serve to modernize, clarify, and enhance current CBP administrative rulings and protest procedures and reflect the nomenclature changes effected by the transfer of CBP to the Department of Homeland Security and

the subsequent renaming of the U.S. Customs Service as the U.S.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 142; 19 CFR 173 and 174; 19 CFR 177 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 301; 19 USC 66; 19 USC 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States); 19 USC 1448; 19 USC 1484; 19 USC 1501 and 1502; 19 USC 1514 and 1515; 19 USC 1520; 19 USC 1624 and 1625;

...

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	02/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Previously Reported as 1505-AB65

Agency Contact: Carrie L. Owens

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Department of the Treasury (TREAS)  
Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD64

 [View Related Documents](#)

Title: Prior Disclosure and Lost Duty or Revenue Demands When Penalty Claim Not Issued

Abstract: Amendment to part 162 of the Customs and Border Protection Regulations pertaining to prior disclosure and to the procedure for demanding payment of duties, taxes, fees, or revenue for violations of 19 U.S.C. sections 1592 or 1593a when a penalty claim is not issued. Amendments are designed to encourage participation in the prior disclosure program and to enhance the effectiveness of the duty/revenue demand process.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 162 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 301; 19 USC 66; 19 USC 1592 to 1593a; 19 USC 1624

Legal Deadline: None

Timetable:

Action	Date	FR Cite

NPRM

03/00/2011

Additional Information: Transferred from RIN 1515-AD13

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Previously Reported as 1651-AA42; Previously Reported as 1505-AC01

Agency Contact: Alan Cohen

Senior Attorney, Penalties Branch

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Department of the Treasury (TREAS)

Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD65

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Title: Definition of a Commercial Truck

Abstract: Amendment to title 19 of the Code of Federal Regulations (CFR) to modify the definition of a commercial truck in part 24 of the Customs and Border Protection regulations to ensure that user fees assessed upon arrival of a commercial truck in the United States apply to any self-propelled vehicle that is either designed for commercial transportation use or actually used for commercial transportation purposes. Under the current definition, a vehicle that is not designed for the transportation of commercial merchandise is not subject to the fee, even if it is used in transporting such merchandise.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 24.22(c)(1) (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 301; 19 USC 58a to 58c; 19 USC 66; 19 USC 1202 ((General Note 3(i), Harmonized Tariff Schedule of the United States (HTSUS)); 19 USC 1505; 19 USC 1520; 19 USC 1624; 26 USC 4461; 26 USC 4462; 31 USC 9701; ...

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	02/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Energy Affected: No

International Impacts: This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.

Related RINs: Previously Reported as 1505-AC10

Agency Contact: Carrie L. Owens

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Phone: 202 325-0266

Department of the Treasury (TREAS)

Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD69

 [View Related Documents](#)



## Title: Informal Entry Limit and Administrative Exemption

Abstract: This document proposes to amend provisions in title 19 of the Code of Federal Regulations (CFR) pertaining to the informal entry limit and the administrative exemption. Customs and Border Protection (CBP) proposes to increase the informal entry limit to the maximum statutory amount of \$2,500, and to increase the administrative exemption level to reduce the overall administrative burden on importers and other entry filers.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 10.151; 19 CFR 143.21; 19 CFR128; ... (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 19 USC 1498(a)(1)(A); 19 USC 1321(a)(2); ...

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

International Impacts: This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.

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Department of the Treasury (TREAS)

Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD44

 [View Related Documents](#)

## Title: Country-of-Origin Marking

Abstract: Amendments clarify the country-of-origin marking rules set forth in part 134 of the Customs and Border Protection Regulations of title 19 of the Code of Federal Regulations. Amendments promote the concept of informed compliance by the trade and proper field administration of the statutory requirement.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 134 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 301; 19 USC 66; 19 USC 1202; 19 USC 1304; 19 USC 1624

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	01/26/2000	65 FR 4193
NPRM Comment Period End	04/26/2000	65 FR 17473
Final Action	02/00/2011	

Additional Information: Transferred from RIN 1515-AC32

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

International Impacts: This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.

Related RINs: Previously Reported as 1505-AB21

Agency Contact: Ieva K. O'Rourke

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Department of the Treasury (TREAS)  
Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD46

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Title: User and Navigation Fees; Other Reimbursable Charges

Abstract: Amendment regarding the proper assessment of user and navigation fees, as well as other reimbursement charges for customs services performed in connection with, among other things, the processing of vehicles, vessels, aircraft, and merchandise arriving in the United States. The purpose of the amendment is to conform the regulations with the intent of the customs user fee statute and to reflect existing operational policy and administrative practice in this area.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 4; 19 CFR 24; 19 CFR 101 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 301; 19 USC 58a to 58c; 19 USC 66; 19 USC 1202; 19 USC 1431; 19 USC 1433 and 1434; 19 USC 1505; 19 USC 1624; 31 USC 9701; 46 USC 2110 to 2112

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/01/2001	66 FR 21705
NPRM Comment Period End	07/02/2001	
Final Action	12/00/2010	

Additional Information: Transferred from RIN 1515-AC63

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Previously Reported as 1505-AB24

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Department of the Treasury (TREAS)  
Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD47

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Title: African Growth and Opportunity Act and Generalized System of Preferences

Abstract: Amendments to implement the trade benefit provisions for sub-Saharan Africa contained in title I of the Trade and Development Act of 2000. The trade benefits under title I, also referred to as the African Growth and Opportunity Act, apply to sub-Saharan African countries designated by the President and involve the extension of duty-free treatment under the Generalized System of Preferences (GSP) to nonimport-sensitive, nontextile articles normally excluded from GSP duty-free treatment, and the entry of specific textile and apparel articles free of duty and free of any quantitative limits.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 10; 19 CFR 163 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 19 USC 66; 19 USC 1202; 19 USC 1321; 19 USC 1481; 19 USC 1484; 19 USC 1498; 19 USC 1508; 19 USC 1623 and 1624; 19 USC 2461; 19 USC 3314; 19 USC 3721

Legal Deadline:

Action	Source	Description	Date
Other	Statutory	Public Law 106-200.	10/01/2000

Timetable:

Action	Date	FR Cite
Interim Final Rule	10/01/2000	65 FR 59668
Interim Final Rule Effective	10/05/2000	
Interim Final Rule Comment Period End	12/04/2000	
Final Action	01/00/2011	

Additional Information: Transferred from RIN 1515-AC72

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

International Impacts: This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.

Related RINs: Previously Reported as 1505-AB26

Agency Contact: Cynthia Reese

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Department of the Treasury (TREAS)

Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD48

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Title: United States-Caribbean Basin Trade Partnership Act and Caribbean Basin Initiative

Abstract: Amendments to implement the trade benefit provisions for Caribbean Basin countries contained in title II of the Trade and Development Act of 2000. The trade benefits under title II, also referred to as the United States-Caribbean Basin Trade Partnership Act (the CBTPA), apply to Caribbean Basin countries designated by the President and involve the entry of specific textile and apparel articles free of duty and free of any quantitative restrictions, limitations, or consultation levels and the extension of NAFTA duty treatment standards to nontextile articles that are excluded from duty-free treatment under the Caribbean Basin Initiative program.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 10; 19 CFR 163 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 19 USC 66; 19 USC 1202; 19 USC 1321; 19 USC 1481; 19 USC 1484; 19 USC 1498; 19 USC 1508; 19 USC 1623 and 1624; 19 USC 2701; 19 USC 3314

Legal Deadline:

Action	Source	Description	Date
Other	Statutory	Public Law 106-200.	10/01/2000

Timetable:

Action	Date	FR Cite
Interim Final Rule	10/05/2000	65 FR 59650
Interim Final Rule Effective	10/01/2000	65 FR 59650
Interim Final Rule Comment Period End	12/04/2000	
Final Action	01/00/2011	

Additional Information: Transferred from RIN 1515-AC76

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

International Impacts: This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.

Related RINs: Previously Reported as 1505-AB28

Agency Contact: Cynthia Reese

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Department of the Treasury (TREAS)

Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD49

 [View Related Documents](#)

Title: Dog and Cat Protection Act

Abstract: Amendment to implement certain provisions of the Dog and Cat Protection Act of 2000. The Dog and Cat Protection Act of 2000 prohibits the importation of any products containing dog or cat fur and provides for civil and criminal penalties for violations of the Act. Amendment sets forth the prohibitions on dog and cat fur importations and the penalties for violations. Amendment also implements the provision of the Act pertaining to CBP's certification process of commercial laboratories, both domestic and foreign, that can determine if articles intended to be imported into the United States contain dog or cat fur.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 12; 19 CFR 113; 19 CFR 151; 19 CFR 162 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 19 USC 66; 19 USC 1202; 19 USC 1308; 19 USC 1592; 19 USC 1593a; 19 USC 1624

Legal Deadline:

Action	Source	Description	Date
Other	Statutory	Public Law 106-476.	08/09/2001

Timetable:

Action	Date	FR Cite
NPRM	08/10/2001	66 FR 42163
NPRM Comment Period End	10/09/2001	66 FR 42163
Final Action	01/00/2011	

Additional Information: Transferred from RIN 1515-AC87

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Previously Reported as 1505-AB31

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Phone: 202 325-0028

Department of the Treasury (TREAS)  
Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD50

 [View Related Documents](#)

Title: Trade Benefits Under the African Growth and Opportunity Act

Abstract: Amendment to those provisions of the Customs and Border Protection Regulations that implement the trade benefit provisions for sub-Saharan African countries contained in the African Growth and Opportunity Act (the AGOA).

Amendments involve the textile and apparel provisions of the AGOA and in part reflect changes to those statutory provisions by section 3108 of the Trade Act of 2002. The specific statutory changes involve the amendment of several provisions to clarify the status of apparel articles assembled from knit-to-shape components, the inclusion of a specific reference to apparel articles formed on seamless knitting machines, a change of the wool fiber diameter specified in one provision, and the addition of a new provision to cover additional production scenarios involving the United States and AGOA beneficiary countries.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 10 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 19 USC 66; 19 USC 1202; 19 USC 1321; 19 USC 1481; 19 USC 1484; 19 USC 1498; 19 USC 1508; 19 USC 1623 and 1624; 19 USC 3721; 19 USC 3314

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule Effective	03/21/2003	
Interim Final Rule	03/21/2003	68 FR 13820
Interim Final Rule Comment Period End	05/20/2003	
Final Action	01/00/2011	

Additional Information: Transferred from RIN 1515-AD20

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

International Impacts: This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.

Related RINs: Previously Reported as 1505-AB38

Agency Contact: Robert Abels

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Department of the Treasury (TREAS)  
Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD51

 [View Related Documents](#)

Title: Trade Benefits Under the Caribbean Basin Economic Recovery Act

Abstract: Amendment to implement the trade benefits for Caribbean Basin countries contained in section 213(b) of the Caribbean Basin Economic Recovery Act (the CBERA). Amendments involve the textile and apparel provisions of section 213(b) and in part reflect changes made to those statutory provisions by section 3107 of the Trade Act of 2002. The specific statutory changes involve the amendment of several provisions to clarify the status of apparel articles assembled from knit-to-shape components; the addition of language requiring any dyeing, printing, and finishing of certain fabrics to be done in the United States; the inclusion of exception language in the brassieres provision regarding articles entered under other CBERA apparel provisions; the addition of a provision permitting the dyeing, printing, and finishing of thread in the Caribbean region; and the addition of a new provision to cover additional production scenarios involving the United States and the Caribbean region.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 10 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 19 USC 66; 19 USC 1202; 19 USC 1321; 19 USC 1481; 19 USC 1484; 19 USC 1498; 19 USC 1508; 19 USC 1623 and 1624; 19 USC 2701; 19 USC 3314

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule Effective	03/21/2003	
Interim Final Rule	03/21/2003	68 FR 13827
Interim Final Rule Comment Period End	05/20/2003	
Final Action	01/00/2011	

Additional Information: Transferred from RIN 1515-AD22

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Previously Reported as 1505-AB40

Agency Contact: Robert Abels

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Phone: 202 325-0046

Department of the Treasury (TREAS)  
Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD52

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Title: United States-Singapore Free Trade Agreement

Abstract: Amendment to implement the preferential tariff treatment and other customs-related provisions of the Free Trade Agreement entered into by the United States and the Republic of Singapore.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 10; 19 CFR 12; 19 CFR 24; 19 CFR 163; ... (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 19 USC 66; 19 USC 1202; 19 USC 1624; 19 USC 3805 note; ...

Legal Deadline:

Action	Source	Description	Date
Other	Statutory	U.S.-Singapore Free Trade Agreement Implementation Act.	01/01/2005

Timetable:

Action	Date	FR Cite
Interim Final Rule Effective	06/11/2007	
Interim Final Rule	06/11/2007	72 FR 31990
Interim Final Rule Comment Period End	08/10/2007	
Final Action	01/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

International Impacts: This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.

Related RINs: Previously Reported as 1505-AB48

Agency Contact: Robert Abels

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Department of the Treasury (TREAS)

Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD53

 [View Related Documents](#)

Title: Rules of Origin for Imported Merchandise

Abstract: This document withdraws that portion of a notice of proposed rulemaking, published in the Federal Register on July 25, 2008 (73 FR 43385), that proposed amendments to the U.S. Customs and Border Protection (CBP) regulations to establish uniform rules governing CBP determinations of the country of origin of imported merchandise. However, this document adopts as a final rule the portion of the notice that proposed amendments to the country of origin rules codified in part 102 of the CBP regulations applicable to pipe fittings and flanges, greeting cards, glass optical fiber, rice preparations, and certain textile products.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 102 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 19 USC 66; 19 USC 1202; 19 USC 1624

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/25/2008	73 FR 43385
NPRM Comment Period End	09/23/2008	73 FR 43385

NPRM Comment Period Extended	10/30/2008	73 FR 64575
NPRM Comment Period End	12/01/2008	
Final Action	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

International Impacts: This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.

Related RINs: Previously Reported as 1505-AB49

Agency Contact: Monika Rice Brenner

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Department of the Treasury (TREAS)

Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD56

 [View Related Documents](#)

Title: CBP's Bond Program

Abstract: Amendment to reflect CBP's planned centralization of the continuous bond program at the CPB's Revenue Division. Pursuant to this centralization, all continuous bonds would be filed at the CPB's Revenue Division via mail, fax, or in an electronic format. The CPB's Revenue Division would assume most of the bond functions previously performed at the port level, with the noted exception that the authority to approve single transaction bonds will remain with port directors. These changes would support CBP's bond program by ensuring an efficient and uniform approach to the approval, maintenance, and periodic review of continuous bonds. Additionally, the proposed changes update provisions to accommodate the use of information technology and modern business practices.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: Undetermined

Unfunded Mandates: No

CFR Citation: 19 CFR 101; 19 CFR 113 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 19 USC 1623

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/05/2010	75 FR 266
NPRM Comment Period End	03/08/2010	
Final Action	01/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Previously Reported as 1505-AB54

Agency Contact: Bruce W. Ingalls

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Department of the Treasury

Customs Revenue Function

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Indianapolis , IN 46278  
Phone: 317 298-1107

Department of the Treasury (TREAS)  
Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD57

 [View Related Documents](#)

Title: Country of Origin of Textile and Apparel Products

Abstract: Amendment of the CBP regulations to update, restructure, and consolidate the regulations relating to the country of origin of textile and apparel products. Amendments reflect changes brought about, in part, by the expiration on January 1, 2005, of the Agreement on Textiles and Clothing and the resulting elimination of quotas on the entry of textile and apparel products from World Trade Organization members. The primary regulatory change is the elimination of the requirement that a textile declaration be submitted for all importations of textile and apparel products. In addition, to improve the quality of reporting of the manufacturer of imported textiles and apparel products, the amendments include a requirement that importers identify the manufacturer of such products through a manufacturer identification code.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 12; 19 CFR 102; 19 CFR 141; 19 CFR 144; 19 CFR 146; 19 CFR 163 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 301; 19 USC 66; 19 USC 1202; 19 USC 1624; 19 USC 3314; 19 USC 3592

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule	10/05/2005	70 FR 58009
Interim Final Rule Comment Period End	12/05/2005	
Final Action	02/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

International Impacts: This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.

Related RINs: Previously Reported as 1505-AB60

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Department of the Treasury (TREAS)  
Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD59

 [View Related Documents](#)

Title: United States-Australia Free Trade Agreement

Abstract: Amendment to title 19 of the Code of Federal Regulations to implement the preferential tariff treatment and other customs-related provisions of the U.S.-Australia Free Trade Agreement entered into by the United States and the Commonwealth of Australia.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 10, subpart L; 19 CFR 24; 19 CFR 162 and 163; 19 CFR 178 (To search for a specific CFR, visit the [Code of Federal Regulations](#))

Legal Authority: 19 USC 66; 19 USC 1202 (General Note 28 and 3(i), Harmonized Tariff Schedule of the United States); 19 USC 1624; 19 USC 3805 note; ...

Legal Deadline: Section 207 of the United States-Australia Free Trade Agreement Implementation Act, Public Law 108-286, 118 Stat. 919 (19 U.S.C. 3805 note), August 3, 2004, requires that initial regulations shall, to the maximum extent feasible, be issued within 1 year after the date of entry into force of the Agreement. The U.S.-Australia Free Trade Agreement, which was signed on May 18, 2004, entered into force on January 1, 2005.

Action	Source	Description	Date
Other	Statutory	United States-Australia Free Trade Agreement Implementation Act, PL 108-286 (08/03/2004).	01/01/2006

Timetable:

Action	Date	FR Cite
Interim Final Rule	01/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

International Impacts: This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.

Related RINs: Previously Reported as 1505-AB77

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Department of the Treasury (TREAS)  
Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD63

 [View Related Documents](#)

Title: Use of Sampling Methods and Offsetting of Overpayments and Over-Declarations in CBP Audit Procedures; Sampling Under Prior Disclosure

Abstract: Amendment to provide for the use of sampling methods by CBP auditors and for offsetting of overpayments and over-declarations when an audit involves a calculation of lost revenue or monetary penalty under 19 U.S.C. 1592.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 163 (To search for a specific CFR, visit the [Code of Federal Regulations](#))

Legal Authority: 5 USC 301; 19 USC 66; 19 USC 1484; 19 USC 1508 to 1510; 19 USC 1624

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	10/21/2009	74 FR 53964
NPRM Comment Period End	12/21/2009	
Final Action	02/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Previously Reported as 1651-AA64; Previously Reported as 1505-AC00

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Department of the Treasury (TREAS)  
Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD66

 [View Related Documents](#)

Title: Customs Broker Recordkeeping Requirements Regarding Location and Method of Record Retention

Abstract: Amendment of the Customs and Border Protection (CBP) regulations regarding the customs broker recordkeeping requirements as they pertain to the location and method of record retention. Proposed changes to permit a licensed customs broker to store records relating to his customs transactions at any location within the customs territory of the United States, so long as the broker's designated recordkeeping contact, identified in the broker's permit application, makes all records available to CBP within a reasonable period of time from request at the broker district that covers the CBP port to which the records relate. It is also proposed to remove the requirement, as it currently applies to brokers, that certain entry records must be retained in its original format for the 120-day period after the release or conditional release of imported merchandise. The amendments are intended to conform CBP's recordkeeping requirements to reflect modern business practices whereby documents are often generated, stored, and transmitted in an electronic format. The amendments will serve to remove duplicative recordkeeping requirements and streamline recordkeeping procedures for brokers without compromising the agency's ability to monitor and enforce recordkeeping compliance.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 111.23; 19 CFR 163.5; 19 CFR 163.12 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 19 USC 66; 19 USC 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States (HTSUS)); 19 USC 1484; 19 USC 1508 and 1509; 19 USC 1624; 19 USC 1641; ...

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	03/23/2010	75 FR 13699
NPRM Comment Period End	05/24/2010	
Final Action	03/00/2011	

Regulatory Flexibility Analysis Required: No  
Federalism: No

Government Levels Affected: No

Related RINs: Previously Reported as 1505-AC12

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Department of the Treasury (TREAS)  
Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD67

 [View Related Documents](#)

Title: Courtesy Notice of Liquidation

Abstract: This document proposes to amend title 19 of the Code of Federal Regulations (CFR) pertaining to the method by which U.S. Customs and Border Protection (CBP) issues courtesy notices of liquidation. Courtesy notices of liquidation provide informal, advanced notice of the liquidation date and are not required by statute. Currently, CBP provides an electronic and a paper courtesy notice for importers of record whose entry summaries are electronically filed in the Automated Broker Interface (ABI). In efforts to streamline the notification process and reduce printing and mailing costs, CBP proposes to discontinue mailing paper courtesy notices of liquidation to importers of record whose entry summaries are filed in ABI.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 159.9; ... (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 19 USC 66; 19 USC 1500; 19 USC 1504; 19 USC 1624

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	03/16/2010	75 FR 12483
NPRM Comment Period End	05/17/2010	
Final Action	01/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Previously Reported as 1505-AC21

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Department of the Treasury (TREAS)  
Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD68

 [View Related Documents](#)

Title: United States--Oman Free Trade Agreement

Abstract: This document amends the U.S. Customs and Border Protection (CBP) regulations on an interim basis to implement the preferential tariff treatment and other customs-related provisions of the United States--Oman Free Trade Agreement entered into by the United States and the Sultanate of Oman.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: Undetermined

Unfunded Mandates: No

CFR Citation: 19 CFR 10; 19 CFR 24; 19 CFR 162; 19 CFR 163; ... (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 19 USC 66; 19 USC 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States); 19 USC 3805 note;; 19 USC 1321; 19 USC 1481; 19 USC 1498; 19 USC 1508; 19 USC 1623; 19 USC 1624; 19 USC 3314

Legal Deadline: The provisions of the OFTA were adopted by the United States with the enactment of the United States – Oman Free Trade Agreement Implementation Act (the Act), Public Law 109-283, 120 Stat. 1191 (19 U.S.C. 3805 note), on September 26, 2006. Section 206 of the Act requires that regulations be prescribed as necessary.

Action	Source	Description	Date
Other	Statutory	United States--Oman Free Trade Agreement Implementation Act., PL 109-283, 120 Stat. 1191 (19 U.S.C. 3805 note), sec 103(b).	01/01/2010

Timetable:

Action	Date	FR Cite
Interim Final Rule	01/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

International Impacts: This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.

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Department of the Treasury (TREAS)

Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD40

 [View Related Documents](#)

Title: Harbor Maintenance Fee

Abstract: Amendments to the Customs and Border Protection Regulations to implement provisions of the Water Resources Development Act of 1986, which authorizes the Bureau of Customs and Border Protection to assess a harbor maintenance fee of 0.125 percent (.00125) on the value of commercial cargo loaded on or unloaded from a commercial vessel at a port unless specifically exempted from the fee. Proceeds of the fee are deposited in a trust fund for the U.S. Army Corps of Engineers to

use for the improvement and maintenance of U.S. ports and harbors.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 4; 19 CFR 24; 19 CFR 146; 19 CFR 178 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 301; PL 99-662; 19 USC 66; 19 USC 81a to 81u; 19 USC 623; 19 USC 1202; 19 USC 1624; 31 USC 9701; PL 99-272; PL 99-509

Legal Deadline:

Action	Source	Description	Date
Other	Statutory		04/01/1987

Timetable:

Action	Date	FR Cite
Final Action	00/00/0000	
Interim Final Rule Effective	03/01/1987	
Interim Final Rule	03/30/1987	52 FR 10198
Interim Final Rule Comment Period End	05/29/1987	

Additional Information: Transferred from RIN 1515-AA57

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Previously Reported as 1505-AB11

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Department of the Treasury (TREAS)  
Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD41

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Title: Donated Cargo Exemption From Harbor Maintenance Fee

Abstract: Amends interim Customs and Border Protection Regulations relating to harbor maintenance fees. The interim regulations established a shipping fee for transporting cargo on specified U.S. waterways. The Act was amended to include an exemption for nonprofit organizations or cooperatives, which own or finance cargo determined by the Bureau of Customs and Border Protection to be intended for use in humanitarian or development assistance overseas. This amendment sets forth the applicability and terms of this exemption.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 24 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 301; 19 USC 58a; 19 USC 66; 19 USC 1202; 19 USC 1624; 31 USC 9701; 19 USC 58b and 58c

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Final Action	00/00/0000	
Interim Final Rule Effective	01/08/1992	
Interim Final Rule	01/08/1992	57 FR 607
Interim Final Rule Comment Period End	03/09/1992	

Additional Information: Transferred from RIN 1515-AA87

Regulatory Flexibility Analysis Required: No      Government Levels Affected: No  
Federalism: No  
Related RINs: Previously Reported as 1505-AB12  
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Department of the Treasury (TREAS)  
Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD42

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Title: Reconciliation

Abstract: Amendment to allow those elements of an entry, other than those elements relating to the admissibility of the merchandise, that are undetermined at the time an entry summary or an import activity summary is required to be submitted, to be provided to the Bureau of Customs and Border Protection at a later date.

Priority: Substantive, Nonsignificant      Agenda Stage of Rulemaking: Long-term Action  
Major: No      Unfunded Mandates: No  
CFR Citation: 19 CFR 142; 19 CFR 159 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)  
Legal Authority: 19 USC 66; 19 USC 1484; 19 USC 1500; 19 USC 1624  
Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	00/00/0000	

Additional Information: Transferred from RIN 1515-AB85

Regulatory Flexibility Analysis Required: No      Government Levels Affected: No  
Federalism: No  
Related RINs: Previously Reported as 1505-AB16  
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Department of the Treasury (TREAS)  
Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD43

 [View Related Documents](#)

Title: North American Free Trade Agreement (NAFTA)--Implementation of Duty-Deferral Program Provisions

Abstract: Document amends regulations to establish procedural and other requirements that apply to the collection, waiver, and reduction of duties under the duty-deferral program provisions of the North American Free Trade Agreement (NAFTA). The document prescribes the documentary and other requirements that must be followed when merchandise is withdrawn from a U.S. duty-deferral program, either for exportation to another NAFTA country or for entry into a duty-deferral program of another NAFTA country; the procedures that must be followed in filing a claim for a waiver or reduction of duties collected on such merchandise; and the procedures for finalization of duty collections and duty waiver or reduction claims.

Priority: Substantive, Nonsignificant      Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 10; 19 CFR 113; 19 CFR 141; 19 CFR 144; 19 CFR 181 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 19 USC 66; 19 USC 1202; 19 USC 1315; 19 USC 1448; 19 USC 1481; 19 USC 1484; 19 USC 1624; 19 USC 3314

Legal Deadline:

Action	Source	Description	Date
Other	Statutory		01/01/1996

Timetable:

Action	Date	FR Cite
Final Action	00/00/0000	
Interim Final Rule Effective	01/01/1996	
Interim Final Rule	01/30/1996	61 FR 2908
Interim Final Rule Comment Period End	04/01/1996	

Additional Information: Transferred from RIN 1515-AB87

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Previously Reported as 1505-AB17

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Department of the Treasury (TREAS)  
Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD54

 [View Related Documents](#)

Title: Recordation of Copyrights and Enforcement Procedures To Prevent Importation of Piratical Articles

Abstract: This amendment will allow CBP to be more responsive to claims of piracy. Amendment would allow sound recordings and motion pictures or similar audio-visual works to be recorded with CBP while pending registration with the U.S. Copyright Office. Amendment would also enhance the protection of all non-U.S. works by allowing recordation without requiring registration with the U.S. Copyright Office. Amendment would also set forth changes to CBP's enforcement procedures, including, among other things, enhanced disclosure provisions, protection for live musical performances, and provisions to enforce the Digital Millennium Copyright Act.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 133 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 15 USC 1124 and 1125; 17 USC 101; 17 USC 106; 17 USC 501; 19 USC 66; 19 USC 1499; 19 USC 1595a; 17 USC 1201(b); 18 USC 2319A; ...

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Final Action	00/00/0000	
NPRM	10/05/2004	69 FR 59562
NPRM Comment Period End	11/04/2004	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Previously Reported as 1505-AB51

Agency Contact: Charles Stuart



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Department of the Treasury (TREAS)  
Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD61

 [View Related Documents](#)

Title: First Sale Declaration Requirement

Abstract: This rule establishes an importer declaration requirement to assist Customs and Border Protection (CBP) in gathering information at the time of entry on the transaction valuation of goods imported into the United States under section 15422(a) of the Food, Conservation, and Energy Act of 2008. Effective for a 1-year period beginning August 20, 2008, all importers will be required to provide a declaration to CBP at the time of entry stating whether or not the transaction value of the imported merchandise is determined on the basis of the first or earlier sale of goods. CBP will then report the frequency of the use of the first sale rule and other associated data to the International Trade Commission (ITC) on a monthly basis. This document does not affect or modify the notice of proposed interpretation of the expression "sold for exportation to the United States" published in the Federal Register on January 24, 2008 (73 FR 4254), and CBP will not take any action with regard to the proposal until after the submission of ITC's report to Congress, and the completion of CBP's own economic analysis.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 141.61(g) (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 19 USC 1448; 19 USC 1484; 19 USC 1624

Legal Deadline:

Action	Source	Description	Date
Other	Statutory	90-days From the Enactment of Public Law 110-234 of May 22, 2008, pursuant to sec. 15422(a)(3).	08/20/2008

Timetable:

Action	Date	FR Cite
Final Action	00/00/0000	
Interim Final Rule Effective	08/20/2008	73 FR 49939
Interim Final Rule	08/25/2008	73 FR 49939
Interim Final Rule Comment Period End	10/24/2008	

Regulatory Flexibility Analysis

Government Levels Affected: No

Required: Undetermined

Federalism: No

Energy Affected: No

Related RINs: Previously Reported as 1505-AB96

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Department of the Treasury (TREAS)  
Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD60

 [View Related Documents](#)

Title: Dominican Republic-Central America-United States Free Trade Agreement

Abstract: Amendment to implement the preferential tariff treatment and other customs-related provisions of the Dominican

Republic-Central America-United States Free Trade Agreement entered into by the United States, the Dominican Republic, and various Central American countries.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 10, subpart J; 19 CFR 24; 19 CFR 162 and 163; 19 CFR 178 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 19 USC 4001 note; 19 USC 1202 (General Note 29); 19 USC 66; 19 USC 1624; ...

Legal Deadline: The Dominican Republic-Central America-United States Free Trade Agreement Implementation Act, PL 109-53, 119 Stat. 462 (19 U.S.C. 4001 note), August 2, 2005, requires that initial regulations shall, to the maximum extent feasible, be issued within 1 year after the date of entry into force of the CAFTA-DR for each country (Costa Rica, the Dominican Republic, El Salvador, Guatemala, Honduras, and Nicaragua). The CAFTA-DR entered into force for the first country, El Salvador, on March 1, 2007.

Action	Source	Description	Date
Other	Statutory	Dominican Republic-Central America-United States Free Trade Agreement Implementation Act, PL 109-53 (08/02/2005).	03/01/2007

Timetable:

Action	Date	FR Cite
Interim Final Rule	06/13/2008	73 FR 33673
Interim Final Rule Comment Period End	08/12/2008	73 FR 33673
Final Action	08/17/2010	75 FR 50695
Final Action Effective	09/16/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

International Impacts: This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.

Related RINs: Previously Reported as 1505-AB84

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Department of the Treasury (TREAS)

Customs Revenue Function ( CUSTOMS )

RIN: 1515-AD62

 [View Related Documents](#)

Title: Entry Requirements for Certain Softwood Lumber Products Exported From Any Country Into the United States

Abstract: Amendment to title 19 of the Code of Federal Regulations (CFR) prescribing special entry requirements applicable to certain softwood lumber (SWL) and SWL products exported from any country into the United States. The SWL products subject to these entry requirements are those described in section 804(a) within title VIII (Softwood Lumber Act of 2008) of the

Tariff Act of 1930, as added by section 3301 of title III, subtitle D, of the Food, Conservation, and Energy Act of 2008 (Pub. L. 110-246, enacted June 18, 2008). Within title VIII, section 803 requires the President to establish and maintain an importer declaration program with respect to the importation of certain SWL and SWL products and prescribes special entry requirements whereby importers must submit the export price, estimated export charge, if any, and an importer declaration with the entry summary documentation. These amendments set forth the procedural and documentation requirements necessary to implement the entry requirements specified in the statute. The Act also established new recordkeeping requirements applicable to certain imports of softwood lumber home packages and kits that are subject to declaration requirements, but that are not subject to the softwood lumber importer declaration program of section 803 of the Act.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 12.142; app to part 163--Interim (a)(1)(A) list (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 301; 19 USC 66; 19 USC 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States (HTSUS)); 19 USC 1624; 19 USC 1484; 19 USC 1508; ...

Legal Deadline: Section 809(d) within title VIII (Softwood Lumber Act of 2008) of the Tariff Act of 1930, as added by section 3301 of title III, subtitle D, of the Food, Conservation, and Energy Act of 2008 (Pub. L. 110-246) enacted June 18, 2008, provides the effective date of this statutory amendment, to wit, "The amendments made by this section shall take effect on the date that is 60 days after the date of the enactment of this Act." Enactment on June 18, 2008 creates the legal deadline of August 18, 2008.

Action	Source	Description	Date
Other	Statutory	section 809(d) within title VIII (Softwood Lumber Act of 2008) of the Tariff Act of 1930, as added by section 3301 of title III, subtitle D, of the Food, Conservation, and Energy Act of 2008.	08/18/2008

Timetable:

Action	Date	FR Cite
Interim Final Rule	08/25/2008	73 FR 49934
Interim Final Rule Effective	09/18/2008	
Interim Final Rule Comment Period End	10/24/2008	
Final Action Effective	08/26/2010	
Final Action	08/26/2010	75 FR 52453

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

International Impacts: This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.

Related RINs: Previously Reported as 1505-AB98

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BG43

 [View Related Documents](#)

Title: Determination of Governmental Plan Status

Abstract: The advance notice of proposed rulemaking would provide guidance relating to the determination of whether a plan

is a governmental plan within the meaning of section 414(d) of the Internal Revenue Code and would affect sponsors of, and participants and beneficiaries in, employee benefit plans that are determined to be governmental plans.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: PreRule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR sec 1.414(d)-1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 414(d); sec 906 of Pension Protection Act of 2006, PL 109-280, 120 Stat 780; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	12/00/2010	

Additional Information: REG-157714-06 Drafting attorney: Pamela R. Kinard (202) 622-6060 Reviewing attorney: Cheryl E. Press (202) 622-6060 Treasury attorney: William Bortz (202) 622-1352 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal; Local; State

Small Entities Affected: Governmental Jurisdictions

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BH80

 [View Related Documents](#)

Title: Calculation of the Applicable Premium for Combined Omnibus Budget Reconciliation Act of 1986 (COBRA) Continuation Coverage

Abstract: These regulations provide guidance on how to calculate the applicable premium, which limits the amount that group health plans can require individuals to pay for COBRA continuation coverage.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: PreRule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: Not Yet Determined (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	12/00/2010	

Additional Information: REG-111547-08 Drafting attorney: Leslie R. Paul (202) 622-6080 Reviewing attorney: Russell E. Weinheimer (202) 622-6080 Treasury attorney: Kevin Knopf (202) 622-2329 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business; Organizations

Federalism: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI37

 [View Related Documents](#)

Title: Capitalization and Inclusion in Inventory of Certain Costs

Abstract: This advance notice of proposed rulemaking requested information and invited comments from the public on issues relating to the regulations under section 263A as they apply to retailers. Two comments were received.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: PreRule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 263A; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	06/00/2011	

Additional Information: REG-144978-08 Drafting attorney: Kari L. Fisher (202) 622-6876 Reviewing attorney: W. Thomas McElroy, Jr. (202) 622-4970 Treasury attorney: Eric Lucas (202) 622-0869 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AJ93

 [View Related Documents](#)

Title: Information From Passport Applicants

Abstract: The regulation will prescribe under section 6039E the information to be gathered by the State Department on passport applicants and the penalties to be imposed on such applicants if they do not supply the information.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301; 26 CFR 602 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 6039E

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/24/1992	57 FR 61373

Second NPRM

12/00/2010

Additional Information: REG-208274-86 (INTL-978-86) Drafting attorney: Marylynn Dayan (202) 622-3880 Reviewing attorney: Quyen Huynh (202) 435-5132 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BJ70

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-AO25

 [View Related Documents](#)

Title: Foreign Insurance Company--Domestic Election

Abstract: This regulation will provide substantive and procedural rules regarding the election under section 953(d) to treat certain controlled foreign corporations engaged in the insurance business as domestic corporations.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 953

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-208980-89 (INTL-765-89) Drafting attorney: Kristine A. Crabtree (202) 622-3840 Reviewing attorney: Jeffrey G. Mitchell (202) 622-3840 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-AQ70

 [View Related Documents](#)

Title: Definition of Cash Value

Abstract: The regulations will provide rules relating to the cash value taken into account in determining whether a contract qualifies as a life insurance contract for purposes of the Internal Revenue Code.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 72; 26 USC 101; 26 USC 7702 to 7702A; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/15/1992	57 FR 59319
NPRM Comment Period End	02/26/1993	
Hearing	03/19/1993	
NPRM (Revised)	12/00/2010	

Additional Information: REG-209552-92 (FI-25-92) Drafting attorney: John E. Glover (202) 622-3970 Reviewing attorney: Donald J. Drees, Jr. (202) 622-3970 CC: FIP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-AV55

 [View Related Documents](#)

Title: Substantiating Travel Expense Deductions for Members of Congress

Abstract: This regulation provides rules for the substantiation of Congress members' travel expenses. The current regulations are out-of-date because the authorizing legislation was subsequently repealed.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1; 26 CFR 5 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-105513-97 Drafting attorney: Karla M. Meola (202) 622-4930 Reviewing attorney: Kathleen Reed (202) 622-4930 Treasury attorney: Eric San Juan (202) 622-0224 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AX12

 [View Related Documents](#)

Title: Guidance on Cost Recovery in the Entertainment Industry

Abstract: This regulation relates to the application of the income forecast method under section 167(g) of the Internal Revenue Code.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 167

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/31/2002	67 FR 38025
NPRM Comment Period End	08/29/2002	
Second NPRM	12/00/2010	

Additional Information: REG-103823-99 Drafting attorney: Bernard P. Harvey 202) 622-4930 Reviewing attorney: Kathleen Reed (202) 622-4930 Treasury attorney: Eric Lucas (202) 622-0869 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AX40

 [View Related Documents](#)

Title: Inspection of Written Determinations

Abstract: These regulations amend Treasury Regulation sections 301.6110-1 through 301.6110-7 relating to written determinations.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite



NPRM

12/00/2010

Additional Information: REG-113129-98 Drafting attorney: Deborah C. Lambert-Dean (202) 622-7950 Reviewing attorney: Donald Squires (202) 622-7950 Treasury attorney: Eric San Juan (202) 622-0224 CC: PA: Branch 6

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AY18

 [View Related Documents](#)

Title: Authorized Placement Agency

Abstract: This regulation amends the definition of "authorized placement agency" (for purposes of determining whether a child placed for legal adoption in a taxpayer's home is a dependent of the taxpayer) to include biological parents and other persons authorized by State law to place children for legal adoption.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 152; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	11/30/2000	65 FR 71277
NPRM Comment Period End	01/29/2001	
Second NPRM	06/00/2011	

Additional Information: REG-107279-00 Drafting attorney: Christina M. Glendening (202) 622-4920 Reviewing attorney: Donna J. Welsh (202) 622-4920 Treasury attorney: Catherine Hughes (202) 622-9407 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BE40

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-AY41

 [View Related Documents](#)

Title: Special Rules Relating to Transfers of Intangibles to Foreign Corporations

Abstract: The regulations will address the income tax consequences relating to the transfer of intangibles to foreign corporations.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 367; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-106877-00 Drafting attorney: Robert B. Williams Jr. (202) 622-3860 Reviewing attorney: David B. Bailey (202) 622-3860 Treasury attorney: David Ernick (202) 622-1754 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: Undetermined

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-AY74

 [View Related Documents](#)

Title: Liabilities Assumed in Certain Corporate Transactions

Abstract: These proposed regulations relate to the assumption of liabilities in certain corporate transactions under section 357 of the Internal Revenue Code and affect corporations and their shareholders.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 357; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	05/06/2003	68 FR 23931
ANPRM Comment Period End	08/04/2003	
NPRM	06/00/2011	

Additional Information: REG-100818-01 Drafting attorney: Douglas C. Bates (202) 622-7550 Reviewing attorney: Debra Carlisle (202) 622-7550 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AY90

 [View Related Documents](#)

Title: Payments for Interest in Partnership

Abstract: The proposed regulations relate to section 736(b)(3)(B), regarding payments for interest in a partnership if the retiring or deceased partner was a general partner in the partnership.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 736; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-123382-01 Drafting attorney: Stacy L. Short (202) 622-3070 Reviewing attorney: Christine E. Ellison (202) 622-3070 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BA84

 [View Related Documents](#)

Title: Allocation of New Markets Tax Credit

Abstract: The regulations will address how the section 45D new markets tax credit should be allocated to the partners of a partnership under section 704(b) of the Internal Revenue Code and will address related partnership issues.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 45D; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	06/00/2011	

Additional Information: REG-131999-02 Drafting attorney: Richard T. Probst (202) 622-3060 Reviewing attorney: James A. Quinn (202) 622-3070 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Energy Affected: No

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---

Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BB37

 [View Related Documents](#)

Title: Amendments to the General Public Use Requirements in the Low-Income Housing Tax Credit Program

Abstract: These regulations are amendments to the general public use requirements in the low-income housing tax credit program.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 42; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-151145-02 Drafting attorney: David A. Selig (202) 622-3040 Reviewing attorney: Christopher J. Wilson (202) 622-3040 Treasury attorney: Michael Novey (202) 622-1339 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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---

Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BB71

 [View Related Documents](#)

Title: Liquidation of an Interest

Abstract: This regulation relates to additional rules for determining when restrictions on liquidation are disregarded in valuing an interest under section 2704 of the Internal Revenue Code.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 25 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 2704(b); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-163113-02 Drafting attorney: John D. MacEachen (202) 622-3090 Reviewing attorney: James F. Hogan (202) 622-3090 Treasury attorney: Catherine Hughes (202) 622-9407 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BC54

 [View Related Documents](#)

Title: Coordination of United States and Certain Possessions Income Taxes

Abstract: Internal Revenue Code section 7654 contains provisions for coordination of United States and certain possessions income taxes. Specifically, section 7654 provides for "cover over" of the net collection of taxes imposed under chapter 1 or deducted and withheld under chapter 24. Section 7654 of the Internal Revenue Code of 1986 provides specific rules for cover over with regard to the possessions American Samoa and the U.S. Virgin Islands. Section 7654 of the 1954 Code, as amended in 1972 by Public Law 92-606, provides specific rules for cover over with regard to the possessions Guam and the Northern Mariana Islands (NMI). Section 7654 of the 1954 Code remains applicable to Guam and the NMI because neither of these two possessions has an effective implementing agreement with the United States, in accordance with the Tax Reform Act of 1986, Public Law 99-514. The regulations will provide rules under both the 1954 Code and the 1986 Code versions of section 7654.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1; 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/00/2011	

Additional Information: REG-139900-03 Drafting attorney: Cleve Lisecki (202) 435-5262 Reviewing attorney: Ricardo A. Cadenas (202) 435-5262 Treasury attorney: Michael Plowgian (202) 622-0846 CC: INTL

Regulatory Flexibility Analysis

Required: Undetermined  
Small Entities Affected: No  
Energy Affected: No  
Related RINs: Related to 1545-BD32  
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Government Levels Affected: No

Federalism: No

Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BC78

 [View Related Documents](#)

Title: Below-Market Loans

Abstract: The proposed regulations relate to the Federal income tax consequences of certain below-market loans.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 7872(h)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-209226-84 Drafting attorney: Shawn R. Tetelman (202) 622-3930 Reviewing attorney: David Silber (202) 622-3930 Treasury attorney: Michael Novey (202) 622-1339 CC: FIP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BC98

 [View Related Documents](#)

Title: Accumulated Adjustment Account and Other Corporate Separations Under Section 355

Abstract: These proposed regulations will amend the current regulations under section 1.1368-2 in order to address the proper treatment of an S corporation's accumulated adjustment account in a section 355 transaction not preceded by a section 368(a)(1)(D) reorganization.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined      Unfunded Mandates: Undetermined  
CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)  
Legal Authority: 26 USC 7805  
Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-168722-03 Drafting attorney: Deane M. Burke (202) 622-3070 Reviewing attorney: James Quinn (202) 622-3070 CC: PSI

Regulatory Flexibility Analysis Required: No      Government Levels Affected: No  
Small Entities Affected: No      Federalism: No  
Energy Affected: No  
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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BD28

 [View Related Documents](#)

Title: Definition of Disqualified Person

Abstract: These proposed regulations provide certain changes to the definition of a disqualified person under section 1.1031-1(k) of the income tax regulations to facilitate the ability of banks and bank affiliates to act as qualified intermediaries in section 1031 exchanges.

Priority: Substantive, Nonsignificant      Agenda Stage of Rulemaking: Proposed Rule  
Major: Undetermined      Unfunded Mandates: Undetermined  
CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)  
Legal Authority: 26 USC 7805; 26 USC 1031  
Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-160005-03 Drafting attorney: Brendan P. O'Hara (202) 622-4920 Reviewing attorney: Steven Toomey (202) 622-4920 CC: ITA

Regulatory Flexibility Analysis Required: No      Government Levels Affected: No  
Small Entities Affected: No      Federalism: No  
Energy Affected: No  
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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BD82

 [View Related Documents](#)

Title: Regarding Treatment of Capitalized Costs

Abstract: The IRS and Treasury Department intend to propose regulations to address the treatment of amounts that facilitate certain tax-free and taxable transactions and other restructurings and that are required to be capitalized under section 263(a) and section 1.263(a)-5.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 263(a); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2011	

Additional Information: REG-143640-04 Drafting attorney: Nancy J. Lee (202) 622-4216 Reviewing attorney: Robert M. Casey (202) 622-4950 Treasury attorney: Brandon Carlton (202) 622-6865 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BE03

 [View Related Documents](#)

Title: Reduction of Fuel Excise Tax Evasion

Abstract: These regulations propose changes to tax on aviation grade kerosene and other excise taxes related to taxable fuels.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 48 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	04/00/2011	

Additional Information: REG-153838-04 Drafting attorney: Charles J. Langley (202) 622-3130 Reviewing attorneys: Frank K. Boland (202) 622-3130 and Curt G. Wilson (202) 622-3000 Treasury attorney: John Parcell (202) 622-2578 CC: PSI

Regulatory Flexibility Analysis



Required: Undetermined  
Federalism: Undetermined  
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Government Levels Affected: Undetermined

Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BE14

 [View Related Documents](#)

Title: Intra-Group Gross Receipts Under Section 41

Abstract: The proposed regulations will address the treatment of intra-group transactions in the determination of a controlled group's gross receipts for purposes of the section 41 research credit.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 41; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-159420-04 Drafting attorney: David A. Selig (202) 622-3040 Reviewing attorney: Nicole R. Cimino (202) 622-3040 Treasury attorney: Brandon Carlton (202) 622-6865 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Undetermined

Small Entities Affected: No

Federalism: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BE31

 [View Related Documents](#)

Title: Tractors, Trailers, Trucks, and Tires

Abstract: This project will provide guidance on trucks, tractors, trailers, and tires in light of legislative changes and litigation.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 48 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	04/00/2011	

Additional Information: REG-103380-05 Drafting attorney: Celia A. Gabrysh (202) 622-3130 Reviewing attorneys: Frank K. Boland (202) 622-3130 and Curt G. Wilson (202) 622-3000 Treasury attorney: John Parcell (202) 622-2578 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Undetermined

Federalism: Undetermined

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BE64

 [View Related Documents](#)

Title: Research Expenditures Resulting in Inventory Property

Abstract: The regulations will address the treatment, under section 174, of amounts paid or incurred for the direct labor and materials used to construct property to be sold to third parties.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 174; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-124148-05 Drafting attorney: David H. McDonnell (202) 622-3040 Reviewing attorney: Nicole R. Cimino (202) 622-3040 Treasury attorney: Brandon Carlton (202) 622-6865 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Undetermined

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BE98

 [View Related Documents](#)

Title: Disallowance of Partnership Loss Transfers and Basis Reduction in Stock of a Corporate Partner

Abstract: These proposed regulations intend to provide guidance under sections 704, 734, 743, and 755 as amended by the American Jobs Creation Act of 2004, regarding the disallowance of certain partnership loss transfers, and no reduction of basis in stock held by a partnership in a corporate partner.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 704; 26 USC 734; 26 USC 743; 26 USC 755; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-144468-05 Drafting attorneys: Sean I. Kahng (202) 622-3050 Bryan A. Rimmke (202) 622-3050 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Undetermined

Federalism: Undetermined

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BF07

 [View Related Documents](#)

Title: Credit Card Claims

Abstract: These regulations relate to refunds of excise taxes on exempt sales of fuel by credit card.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 48 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 6416; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	03/00/2011	

Additional Information: REG-147282-05 Drafting attorney: Taylor Cortright (202) 622-3130 Reviewing attorneys: Frank Boland (202) 622-3130 and Curt Wilson (202) 622-3000 Treasury attorney: John Parcell (202) 622-2578 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Undetermined

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF10

 [View Related Documents](#)

Title: Charitable Contributions of Certain Motor Vehicles

Abstract: The regulations will clarify the rules for determining the fair market value of a vehicle contributed to charity. The regulations will provide rules for implementing the new laws, which govern the requirements for claiming a charitable contribution deduction for a donated vehicle, and impose penalties under certain circumstances on donee organizations (26 U.S.C. 170(f)(12) and 6720).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 170 (f)(12); 26 USC 6720; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-143755-05 Drafting attorney: Charles H. Kim (202) 622-5020 Reviewing attorney: Karin Gross (202) 622-5020 Treasury attorney: Eric San Juan (202) 622-0224 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business; Organizations

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BF29

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF11

 [View Related Documents](#)

Title: Clean Renewable Energy Bonds

Abstract: Section 54 of the Code allows certain specified entities to issue Clean Renewable Energy Bonds. Taxpayers who purchase these bonds are entitled to a credit against income tax in lieu of receiving interest payments from the Clean Renewable Energy Bond issuers. These regulations explain the requirements for issuing the bonds and for claiming the tax credit.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: PL 109-58, sec 1303(d); 26 USC 54; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-148071-05 Drafting attorney: Zoran Stojanovic (202) 622-3721 Reviewing attorney: Timothy L. Jones (202) 622-3701 Treasury attorney: John Cross (202) 622-1322 CC: FIP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Local; State; Tribal

Small Entities Affected: Business

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BF12

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BF13

 [View Related Documents](#)

Title: Federal Income Tax Consequences of Transfers Between an Individual Debtor and the Bankruptcy Estate in Cases Under Chapters 7 and 11 of Title 11 of the United States Code

Abstract: The notice of proposed rulemaking designates as non-taxable certain asset transfers between individual debtors and their bankruptcy estates that occur at the commencement of the bankruptcy case, after commencement and before termination of the bankruptcy estate, and upon the termination of the estate. The regulations provide specific rules governing the succession of tax attributes by the estate and the debtor in connection with these non-taxable transfers. The regulations also define the section 1398 phrase "termination of the estate."

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1398; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-116372-03 Drafting attorney: Laurence K. Williams (202) 622-3630 Reviewing attorney: G. William Beard (202) 622-3620 Treasury attorney: Anita Soucy (202) 622-1766 CC: PA: Branch 4

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BF19

 [View Related Documents](#)

Title: Credit for Production From Advanced Nuclear Power Facilities

Abstract: These regulations will provide guidance for implementation of new section 45J; in particular, the regulations will provide a certification process for approval and allocation of the National Megawatt Limitation.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: Not Yet Determined (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 45J; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2011	

Additional Information: REG-157616-05 Drafting attorney: Patrick S. Kirwan (202) 622-3110 Reviewing attorney: Peter Friedman (202) 622-3110 Treasury attorney: John Parcell (202) 622-2578 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Undetermined

Small Entities Affected: No

Federalism: No

Related RINs: Related to 1545-BF20

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BF39

 [View Related Documents](#)

Title: Failure To Maintain List of Advisees With Respect to Reportable Transactions

Abstract: The proposed regulation regards the penalty imposed under section 6708 for a person required to maintain a list under section 6112 who fails to make the list available upon the request of the Secretary.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 6708-1; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-160873-04 Drafting attorney: Grace H. Kim (202) 622-4940 Reviewing attorney: Lawrence E. Mack (202) 622-4940 Treasury attorney: Bryon Christensen (202) 622-1335 CC: PA: Branch 2

Regulatory Flexibility Analysis

Required: Undetermined

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF40

 [View Related Documents](#)

Title: Accuracy-Related Penalties

Abstract: These proposed regulations regard the new provisions and amendments made to code sections 6662, 6662A, and 6664 by the American Jobs Creation Act of 2004, the Gulf Opportunity Zone Act of 2005, and the Pension Protection Act of 2006.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 6662 and 6662A; 26 USC 6664; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-160870-04 Drafting attorney: Samuel T. Williams (202) 622-4940 Reviewing attorney: Ashton P. Trice (202) 622-4940 Treasury attorney: Bryon Christensen (202) 622-1335 CC: PA: Branch 2

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF42

 [View Related Documents](#)

Title: Taxation of Fringe Benefits and Exclusions From Gross Income of Certain Fringe Benefits

Abstract: This proposed regulation contains proposed amendments to the fringe benefit regulations. Income Tax Regulation section 1.61-21(k)(6)(B) is amended by removing a reference to section 414(q)(1)(C) of the Internal Revenue Code that no longer exists and replacing it with a reference to regulation section 1.61-21(f)(5)(i).

Priority: Routine and Frequent

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 61-21(k)(6)(B)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-162699-05 Drafting attorney: Don M. Parkinson (202) 622-7578 Reviewing attorney: Lynne A. Camillo (202) 622-6040 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF43

 [View Related Documents](#)

Title: Limitation on Importation of Built-In Losses

Abstract: These proposed regulations will provide guidance for applying 26 USC 362(e)(1) in adjusting basis to avoid the importation of built-in losses. These proposed regulations will be issued with proposed regulations under 26 USC 362(e)(2) under RIN 1545-BE58, relating to the limitation of transfer of built-in losses.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 362(e); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-161948-05 Drafting attorney: Jean R. Brenner (202) 622-4732 Reviewing attorney: Theresa A. Abell (202) 622-4117 Treasury attorney: Donald Bakke (202) 622-0865 CC: CORP



Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Related to 1545-BE58

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BF51

 [View Related Documents](#)

Title: Requirements for Reorganizations Qualifying Under Section 368(a)(1)(E) or (F)

Abstract: This regulation is intended to provide guidance regarding the requirements of a reorganization under section 368(a)(1)(F), the tax consequences of such a reorganization, and give examples of transactions so qualifying.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2011	

Additional Information: REG-148532-05 Drafting attorney: Douglas C. Bates (202) 622-7550 Reviewing attorney: Debra L. Carlisle (202) 622-7550 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Split From 1545-BD31

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BF53

 [View Related Documents](#)

Title: Security Held for Investment

Abstract: This is a notice of proposed rulemaking relating to whether a security is held for investment and excluded from the application of section 475(a) of the Internal Revenue Code.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule



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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF74

 [View Related Documents](#)

Title: Multiple Annuity Starting Date Limitations on Benefits Under Qualified Plans

Abstract: The proposed regulation would provide guidance with respect to determining the annual benefit under a defined benefit plan for the purpose of applying the limitations of section 415 in cases where there has been more than one annuity starting date.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805(e)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-122142-06 Drafting attorney: Vernon S. Carter (202) 622-6060 Reviewing attorney: Linda S. Marshall (202) 622-6090 Treasury attorney: Harlan Weller (202) 622-1001 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal; Local; State;  
Tribal

Small Entities Affected: No

Federalism: Yes

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF96

 [View Related Documents](#)

Title: Circular 230--Review of Standards for Written Advice

Abstract: Proposed regulations modify the standards for covered opinions and other written advice.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 31 CFR 10.35 to 10.38 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 31 USC 330; 5 USC 301; 5 USC 500; 5 USC 551 to 559; 26 USC 7805; ...

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-138367-06 Drafting attorney: Matthew Lucey (202) 622-4570 Reviewing attorney: Brinton T. Warren (202) 622-7134 Treasury attorney: Bryon Christensen (202) 622-1335 CC: PA: Branch 7

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG07

 [View Related Documents](#)

Title: Allocation of Costs Under the Simplified Methods

Abstract: These proposed regulations deal with the simplified options available to taxpayers for allocating additional section 263A costs.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 263A

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2011	

Additional Information: REG-126770-06 Drafting attorney: W. Thomas McElroy (202) 622-4970 Reviewing attorney: Roy A. Hirschhorn (202) 622-4970 Treasury attorneys: Brandon Carlton (202) 622-6865 Eric Lucas (202) 622-0869 CC: ITA

Regulatory Flexibility Analysis  
Required: Undetermined

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG21

 [View Related Documents](#)

Title: Section 751(b) Update for Certain Distributions Treated as Sales or Exchanges

Abstract: These are revised regulations under section 751(b) for certain distributions treated as sales or exchanges.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1.751-1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 751(b); 26 USC 7605; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-151416-06 Drafting attorneys: Allison R. Carmody (202) 622-3070 and Frank J. Fisher (202) 622-3050 Reviewing attorney: James A. Quinn (202) 622-3070 Treasury attorney: Robert Crnkovich (202) 622-0843 CC: PSI

Regulatory Flexibility Analysis

Government Levels Affected: No

Required: Undetermined

Small Entities Affected: Business

Federalism: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BG32

 [View Related Documents](#)

Title: Partial Payments on Offers in Compromise

Abstract: These proposed regulations would amend existing regulations regarding the submission of offers in compromise to reflect changes to the law made by section 509 of the Tax Increase Prevention and Reconciliation Act of 2005. The regulations would require persons proposing to settle their tax liabilities for payments of less than the total amount determined and assessed to make partial payments when submitting their offer to compromise and while the offer is under consideration. The regulations would waive the partial payment requirement under specific conditions. The proposed regulations would also clarify when an offer in compromise is deemed accepted if the IRS has not taken action with respect to the offer within 2 years of the offer being submitted.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 7122 (Revision) (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-142004-06 Drafting attorney: Kevin G. Gillin (202) 622-3620 Reviewing attorney: Joseph Conley (202) 622-3620 Treasury attorney: Bryon Christensen (202) 622-1335 CC: PA: Branch 5

Regulatory Flexibility Analysis

Government Levels Affected: Undetermined

Required: Undetermined

Federalism: Undetermined

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG42

 [View Related Documents](#)

Title: Interest on Overpayments

Abstract: The amendments to Treasury Regulation 301.6611-1 Interest on Overpayments will explain the dates interest starts to accrue on refunds of overpayments claimed by certain tax exempt persons who do not have an obligation to file tax returns. The amendments address tax exempt persons, corporations exempt from filing income tax returns pursuant to the section 6012 regulations, and persons whose income is excludible from gross income. The amendments will clarify the Service's position on the decisions in Overseas Thread Industries, Ltd. v. United States, 48 Cl. Ct. 221 (2000) and MNOPF Trustees, Ltd. v. United States, 123 F. 3d 1460 (Fed. Cir. 1997), and State of Michigan v. United States, 141 F. 3d 662 (6th Cir. 1998).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 6611; 26 USC 6513; 26 USC 7805; Overseas Thread Industries, Ltd v United States, 48 Cl Ct 221 (2000); MNOPF Trustees, Ltd v United States, 123 F 3d 1460 (Fed Cir 1997); State of Michigan v United States, 141 F 3d 662 (6th Cir 1998)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-143889-06 Drafting attorney: Ronald J. Goldstein (202) 622-4910 Reviewing attorney: G. William Beard (202) 622-3620 CC: PA: Branch 5

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business; Organizations

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG61

 [View Related Documents](#)

Title: Stripped Interests in Bond and Preferred Stock Funds

Abstract: The proposed regulations provide guidance to taxpayers about the proper treatment of stripped interests in accounts or entities in which substantially all the assets consist of bonds, preferred stock, or a combination thereof. Under the proposed regulations, basis will be allocated among the stripped interests based upon relative fair market value. The proposed regulations also provide rules requiring current recognition of income and basis adjustments by all holders of stripped interests.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1286(f)-1 to 6 (new); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-116402-07 Drafting attorney: Pamela Lew (202) 622-3950 Reviewing attorney: Christina A. Morrison (202) 622-4695 CC: FIP

Regulatory Flexibility Analysis

Government Levels Affected: No

Required: Undetermined

Federalism: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG67

 [View Related Documents](#)

Title: Guidance Under Section 4051

Abstract: These proposed regulations will move the operative provisions of sections 48.4061 and 145.4051T into section 48.4051; remove sections 48.4061 and 145.4051T; and incorporate applicable rules from revenue rulings issued under section 48.4061 into section 48.4051.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 48 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 4051

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	04/00/2011	

Additional Information: REG-118837-07 Drafting attorney: Celia A. Gabrysh (202) 622-3130 Reviewing attorney: Stephanie N. Bland (202) 622-3130 Treasury attorney: John Parcell (202) 622-2578 CC: PSI

Regulatory Flexibility Analysis Required: No  
Federalism: Undetermined  
Energy Affected: Undetermined  
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Government Levels Affected: Undetermined

Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG81

 [View Related Documents](#)

Title: S Corporation Back-to-Back Loans

Abstract: The proposed regulations will provide guidance to taxpayers regarding S Corporations and back-to-back loan transactions under section 1367 of the Internal Revenue Code.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 1367; 26 USC 1366

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-134042-07 Drafting attorney: Michael H. Beker (202) 622-7755 Reviewing attorney: Christine E. Ellison (202) 622-3070 Treasury attorney: Jeanne F. Ross (202) 622-0999 CC: PSI

Regulatory Flexibility Analysis  
Required: Undetermined

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG87

 [View Related Documents](#)

Title: Application of At-Risk Rules to Deficit Restoration Obligations of Limited Liability Company Members

Abstract: These regulations under section 465 regarding the extent to which a limited partner will be considered at risk with respect to liabilities of a partnership including situations in which a limited partner may be obligated to contribute additional capital to the partnership in the future.



Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 465 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 465; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-135675-07 Drafting attorney: William M. Kostak (202) 622-3060 Reviewing attorney: James A. Quinn (202) 622-3070 Treasury attorney: Robert Crnkovich (202) 622-0843 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BH08

 [View Related Documents](#)

Title: Non-Accrual Experience Method of Accounting

Abstract: These regulations deal with the type of methodology that taxpayers should be allowed to use as a self-test for purposes of the non-accrual experience method of accounting. The current regulations contain a reserve section dealing with this self-test requirement. In addition, the regulations deals with the definition and rules surrounding "undue burden" in reference to tracing recoveries under a non-accrual experience method.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 448; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	06/00/2011	

Additional Information: REG-137868-07 Drafting attorney: W. Thomas McElroy (202) 622-4970 Reviewing attorney: Roy A. Hirschhorn (202) 622-4970 Treasury attorney: Brandon Carlton (202) 622-6865 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH10

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Title: Interest on Deferred Tax Liability for Contingent Payment Sales Under Section 453A

Abstract: These proposed regulations will provide rules under section 453A(c) to compute the interest on the deferred tax liability for contingent payment sales.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 453A(c)(6); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-137603-07 Drafting attorney: Shareen S. Pflanz (202) 622-4920 Reviewing attorney: Michael J. Montemurro (202) 622-4920 Treasury attorney: Eric Lucas (202) 622-0869 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH12

 [View Related Documents](#)

Title: Guidance Regarding Marketing of Refund Anticipation Loans (RALs) and Certain Other Products in Connection With the Preparation of a Tax Return

Abstract: This advance notice of proposed rulemaking describes rules that the Treasury Department and the IRS are considering proposing, in a notice of proposed rulemaking, regarding the disclosure and use of tax return information by tax return preparers. The proposed rules would apply to the marketing of refund anticipation loans (RALs) and certain other products in connection with the preparation of a tax return. As an exception to the general principle that taxpayers should have control over their tax return information that is reflected in final regulations under section 7216 that are being issued concurrently with the advance proposed regulations, the proposed rules would provide that a tax return preparer may not obtain a taxpayer's consent to disclose or use tax return information for the purpose of soliciting taxpayers to purchase such products.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 7216

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
ANPRM	01/07/2008	73 FR 1131
ANPRM Comment Period End	04/07/2008	
NPRM	12/00/2010	

Additional Information: REG-136596-07 Drafting attorney: Mary K. Donnelly (202) 622-4940 Reviewing attorney: Lawrence E. Mack (202) 622-4940 Treason attorney: Bryon Christensen (202) 622-1335 CC: PA: Branch 2

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH15

 [View Related Documents](#)

Title: Penalties for Incorrect Appraisals Under IRC 6695A

Abstract: These proposed regulations will provide instructions and the procedures by which the IRS will determine and assess the appraiser penalties under IRC 6695A.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 6695A; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-138090-07 Drafting attorney: Rosy L. Lor (202) 435-5262 Reviewing attorney: Laurence K. Williams (202) 622-3630 CC: PA: Branch 5

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH16

 [View Related Documents](#)

Title: Regulations Regarding the Application of Section 172(h) (Corporate Equity Reduction Interest Losses) to a Consolidated Group

Abstract: These regulations regard the application of section 172(h) (corporate equity reduction interest losses) to a consolidated group.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 172; 26 USC 1502; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-140668-07 Drafting attorney: Sameera Y. Hasan (202) 622-7770 Reviewing attorney: Marie C. Milnes-Vasquez (202) 622-7530 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH17

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Title: Security for Payment of Estate Tax in Installments

Abstract: Prior to the decision in Estate of Roski v. Commissioner, 128 T.C. 113 (2007), the IRS required an estate to post a bond or provide a lien as a prerequisite for granting an election to pay estate tax in installments over a period of up to 14 years under section 6166 of the Code. In Estate of Roski, the Tax Court determined, in part, that the IRS' bright-line rule to require security in all cases was an abuse of discretion. The court held that the IRS must make a case-by-case determination of whether the government's interest in collecting the estate tax in full is at risk before requiring a bond. The IRS is revising procedures to comply with this ruling. The proposed regulations will state that the IRS will make case-by-case determinations as to whether the government's interest is at risk and will also list what factors the IRS will consider in making this determination.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 20; 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 2204; 26 USC 6165; 26 USC 6166; 26 USC 7101; 26 USC 7805; ...

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-145422-07 Drafting attorney: Alicia E. Goldstein (202) 622-3630 Reviewing attorney: Pamela W. Fuller (202) 622-3600 Treasury attorney: Catherine Hughes (202) 622-9407 CC: PA: Branch 4

Regulatory Flexibility Analysis Required: No  
Small Entities Affected: No  
Energy Affected: No  
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Government Levels Affected: No  
Federalism: No

Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH20

 [View Related Documents](#)

Title: Amending Section 1.1502-13(c)(6)(ii)(C)

Abstract: These regulations allow taxpayers to redetermine an intercompany gain under the intercompany transaction regulations in such a manner that the gain is excluded from gross income in certain circumstances to prevent the duplication of gain.

Priority: Substantive, Nonsignificant  
Major: No

Agenda Stage of Rulemaking: Proposed Rule  
Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1502-13(c)(6)(ii)(C)(Revision); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-137573-07 Drafting attorney: John F. Tarrant (202) 622-7790 CC: CORP

Regulatory Flexibility Analysis Required: No  
Federalism: No  
Energy Affected: No  
Related RINs: Related to 1545-BH21  
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Government Levels Affected: No

Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH25

 [View Related Documents](#)

Title: Penalty for Erroneous Claim for Refund or Credit

Abstract: Section 8247 of the U.S. Troop Readiness, Veterans' Care, Katrina Recovery, and Iraq Accountability Act, which became law on May 25, 2007, enacted section 6676 of the Internal Revenue Code. Section 6676 imposes a penalty of 20 percent of the excessive amount of an erroneous claim for refund or credit. These proposed regulations establish the Service's

regulatory guidance regarding the penalty.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 6676; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-138718-07 Drafting attorney: Charles W. Gorham (202) 622-3630 Reviewing attorney: Ashton P. Trice (202) 622-4940 CC: PA: Branch 2

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BH26

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BH31

 [View Related Documents](#)

Title: Regulations Revising Section 1.1502-77 Regarding Agency for a Consolidated Group

Abstract: This notice of proposed rulemaking will clarify and update current final regulations under section 1.1502-77. Section 1.1502-77 provides rules for determining which entity is the agent for a consolidated tax group.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 1502

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-142561-07 Drafting attorney: Richard M. Heinecke (202) 622-7930 Reviewing attorney: Gerald B. Fleming (202) 622-7770 Treasury attorney: Donald Bakke (202) 622-0865 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH38

 [View Related Documents](#)

Title: Guidance on Arbitrage II

Abstract: These regulations will provide additional guidance on arbitrage under section 148 of the Internal Revenue Code.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1.148-0 to 1.148-6; 26 CFR 1.148-9; 26 CFR 1.148-11; 26 CFR 1.150-1; ... (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 148; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-148659-07 Drafting attorney: Vicky Tsilas (202) 622-4096 Reviewing attorney: Johanna Som de Cerff (202) 622-4438 Treasury attorney: John Cross (202) 622-1322

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Local; State

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BG41

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH42

 [View Related Documents](#)

Title: Disciplinary Actions Under Section 822 of the American Jobs Creation Act of 2004

Abstract: This action proposes amendments relating to monetary penalties imposed on individuals who practice before the Internal Revenue Service as well as employers, firms, and other entities. In particular, the proposed rulemaking provides guidance for those practitioners, employers, firms, and other entities that may be subject to monetary penalties under 31 U.S.C. section 330 with respect to the amount of the penalty and when such penalties may be imposed.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 31 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 10; 26 USC 330; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-135982-07 Drafting attorney: Adrienne M. Mikolashek (202) 622-4940 Reviewing attorney: Matthew Cooper (202) 622-4940 Treasury attorney: Bryon Christense (202) 622-1335 CC: PA: Branch 2

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BH43

 [View Related Documents](#)

Title: Special Estate Tax Lien

Abstract: The notice of proposed rulemaking (NPRM) is required to update the lien provisions under section 6342A to reflect changes to section 6166. Guidance is needed concerning the parameters of what is required as part of the 6342A agreement and how the agreement is accepted.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 20; 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 6165 and 6166; 26 USC 6324A; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-134175-07 Drafting attorney: Eric P. Benson (202) 622-3600 Reviewing attorney: Mitchel S. Hyman (202) 622-3600 Treasury attorney: Catherine Hughes (202) 622-9407 CC: PA: Branch 3

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BH45



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Title: Rules for Disclosure of Chief Counsel Advice

Abstract: These proposed regulations under subsections 6110(i)(1) and (i)(2) of the Internal Revenue Code provide for Chief Counsel advice within the definitions of written determinations.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 6110(i); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-153491-07 Drafting attorney: Deborah C. Lambert-Dean (202) 622-7950 Reviewing attorney: Donald M. Squires (202) 622-7950 Treasury attorney: Eric San Juan (202) 622-0224 CC: PA: Branch 6

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BH46

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH47

 [View Related Documents](#)

Title: Exchange of Property for an Annuity

Abstract: This regulation proposes application of the installment sale rules to the exchange of property for a private annuity contract.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: Not Yet Determined (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-140454-07 Drafting attorney: Richard F. Ennis (202) 622-4960 Reviewing attorney: Amy J. Pfalzgraf (202) 622-7197 Treasury attorney: Eric Lucas (202) 622-0869 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH59

 [View Related Documents](#)

Title: Guidance for Regulated Investment Company (RIC) and Real Estate Investment Trust (REIT) Concerning the Application of Section 1(h) to Capital Gain Dividends

Abstract: These proposed regulations will address a RIC's or REIT's ability to make additional designations of capital gain dividends to reflect the various tax-rate groups under section 1(h), including limitations on the amount that can be designated in each tax-rate group.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1.852-11 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 1(h)(9); 26 USC 852(b)(10); 26 USC 852(c)(2)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2011	

Additional Information: REG-103681-08 Drafting attorney: Sonja Kotlica (202) 622-3950 Reviewing attorney: Alice M. Bennett (202) 622-3950 CC: FIP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH60

 [View Related Documents](#)

Title: Local Lodging Expenses

Abstract: These proposed regulations relate to the deductibility of lodging expenses paid or incurred when not traveling away from home (local lodging). The regulations affect taxpayers and employees of taxpayers who pay or incur expenses for local lodging that are otherwise deductible under section 162 of the Internal Revenue Code.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 162; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-137589-07 Drafting attorney: R. Matthew Kelley (202) 622-7900 Reviewing attorney: Donna M. Crisalli (202) 622-4800 Treasury attorney: Jeanne F. Ross (202) 622-0999 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BH64

 [View Related Documents](#)

Title: Gross Estate; Election to Value on Alternate Valuation Date

Abstract: In cases where section 2032 election has been made, the proposed regulations provide guidance on: (1) the effect of certain post-death transactions on assets includible in the decedent's gross estate; (2) the treatment of assets the title to which is transferred at death by contract; (3) the determination of the portion of trusts in which the decedent retained an interest that are includible in the decedent's gross estate under section 2036; (4) the determination of the value of charitable remainder interests; (5) the effect of the grant of a qualified conservation easement under section 2031(c) during the 6-month period after the date of death; and (6) the types of factors, the impact of which affect the fair market value of assets includible in the decedent's gross estate, that will be recognized under section 2032.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 20 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 7805; 26 USC 2032-1(c); 26 USC 2032-1(e); 26 USC 2032-1(f)

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	04/25/2008	73 FR 22300
NPRM Comment Period End	07/24/2008	
Second NPRM	12/00/2010	

Additional Information: REG-112196-07 Drafting attorney: Theresa M. Melchiorre (202) 622-3090 Reviewing attorney: Lorraine E. Gardner (202) 622-3090 Treasury attorney: Catherine Hughes (202) 622-9407 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Undetermined

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH72

 [View Related Documents](#)

Title: Compensation Deferred Under Eligible Deferred Compensation Plans

Abstract: The proposed regulations would provide guidance relating to the definitions of a bona fide severance pay plan under section 457(e)(11) of the Internal Revenue Code and substantial risk of forfeiture under section 457(f)(1)(B). These regulations would affect sponsors, administrators, participants, and beneficiaries of nonqualified deferred compensation plans of State and local governments and tax-exempt entities.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1.457.1 to 1.457.12 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 457

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-147196-07 Drafting attorney: Pamela R. Kinard (202) 622-6060 Reviewing attorney: Cheryl E. Press (202) 622-6060 Treasury attorney: William Bortz (202) 622-1352 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Local; State

Small Entities Affected: Governmental Jurisdictions;  
Organizations

Federalism: Undetermined

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH73

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Title: Multi-Employer Plan Funding Guidance

Abstract: The proposed regulations provide guidance relating to multi-employer plans that are in either endangered or critical status. This action is necessary to implement the new rules set forth in section 432 that are effective for plan years beginning after 2007. These proposed regulations would affect sponsors of, and participants and beneficiaries in, multiemployer defined benefit pension plans.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1.432(c)-1; 26 CFR 1.432(e)-1; 26 CFR 1.4971(g)-1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 212 of Pension Protection Act of 2006, PL 109-280, 120 Stat 780; 26 USC 432; 26 USC 4971; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-107729-08 Drafting attorney: Jamie L. Dvoretzky (202) 622-6060 Reviewing attorney: Patricia M. McDermott (202) 622-6000 Treasury attorney: William Evans (202) 622-1332 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BH76

 [View Related Documents](#)

Title: Exchanges of Stock or Securities

Abstract: The proposed regulations under section 367(a) update to address exchanges of stock or securities in organizations.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 367(a)-3

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2011	

Additional Information: REG-113192-08 Drafting Attorney: Ronald M. Gootzeit (202) 622-3860 Reviewing Attorney: David Bailey (202) 622-3860 CC:INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Undetermined

Small Entities Affected: No

Federalism: Undetermined

Energy Affected: Undetermined

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BH86

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Title: Attribute Reduction Following Reorganizations

Abstract: The proposed regulations contain guidance concerning the treatment of attributes in reorganizations under section 368(a)(1), where the acquiring corporation is a shareholder in the target corporation, the target corporation terminates its existence, is able to make a distribution on only one class of its stock, and the acquiring corporation succeeds to the target corporation's attributes under section 381 while the shareholder whose stock is eliminated for no consideration claims a loss. The proposed regulations provide that, to the extent such loss is duplicated in the attributes of the target corporation following its termination, the target corporation's attributes are reduced by the target corporation's attribute reduction amount.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: Not Yet Determined (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-116446-08 Drafting attorney: Bruce A. Decker (202) 622-8039 Reviewing attorney: Lisa A. Fuller (202) 622-7750 Treasury attorney: Donald Bakke (202) 622-0865 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BH87

 [View Related Documents](#)

Title: Guidance Under Section 355(e) Regarding Stock Redemptions

Abstract: The regulations will provide guidance regarding the application of section 355(e) to stock redemptions.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 355

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-115559-08 Drafting attorney: Joanne M. Fay (202) 622-7770 Reviewing attorney: Stephen P. Fattman (202) 622-3065 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH89

 [View Related Documents](#)

Title: Treatment of Grantor of an Option on a Partnership Interest

Abstract: The proposed regulations include partnership interests in the definition of "securities" for purposes of section 1234(b).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 1234

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-106918-08 Drafting attorney: Shawn R. Tetelman (202) 622-7368 Reviewing attorney: William E. Blanchard (202) 622-3950 Treasury attorney: John Harrell (202) 622-5615 CC: FIP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH92

 [View Related Documents](#)

Title: Look-Back Interest and Tax-Exempt Entities

Abstract: Amends regulations under 26 CFR 1.460-6, relating to the application of the look-back method for long-term contracts. The amendment will provide guidance on how to compute interest under the look-back method when the method applies to pass-through entities that are partly owned by tax-exempt entities.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 460-6

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-139077-07 Drafting attorney: Seoyeon Park (202) 622-4960 Reviewing attorney: William A. Jackson (202) 622-4960 Treasury attorney: Brandon Carlton (202) 622-6865 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BI08

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Title: Section 2053 Deduction of Attorney Fees

Abstract: These proposed regulations amend section 20.2053-3(c) to clarify application of section 6501(a) to claim for attorney fees.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 20 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 2053; 26 USC 6501

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-129219-08 Drafting attorney: Deborah S. Ryan (202) 622-3090 Reviewing attorney: Lorraine E. Gardner (202) 622-3090 Treasury attorney: Catherine Hughes (202) 622-9407 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Undetermined

Small Entities Affected: No

Federalism: No

Energy Affected: No

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---

Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BI11



 [View Related Documents](#)

Title: Guidance Under Section 2053 on the Application of Present Value Concepts to the Amount Deductible

Abstract: These regulations will provide guidance under section 2053 on the application of present value concepts in determining the deductible amount of administration expenses and claims against the estate.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 20 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-130975-08 Drafting attorney: Karlene M. Lesho (202) 622-3090 Reviewing attorney: Melissa C. Liquerman (202) 622-3060 Treasury attorney: Catherine Hughes (202) 622-9407 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Undetermined

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BC56

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI16

 [View Related Documents](#)

Title: Additional Rules Regarding Hybrid Retirement Plans

Abstract: The regulations will provide additional guidance regarding the rules for hybrid retirement plans that were added by the Pension Protection Act of 2006.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 411(b)(5); 26 USC 7805; 26 USC 411(a)(13); 26 USC 411 (b)(1)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	10/19/2010	75 FR 64197
Outline Due Date	01/14/2011	
NPRM Comment Period End	01/12/2011	
Public Hearing	01/26/2011	
Final Action	06/00/2011	

Additional Information: REG-132554-08 Drafting attorney: Neil Sandhu (202) 622-6090 Reviewing attorney: Linda S. Marshall (202) 622-6090 CC: TEGE

Regulatory Flexibility Analysis Required: No  
Small Entities Affected: Business; Governmental  
Jurisdictions; Organizations  
Energy Affected: No  
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Government Levels Affected: Undetermined  
Federalism: No

Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI17

 [View Related Documents](#)

Title: Guidance Regarding the Treatment of a Distributing Corporation's Distribution of Property to Member-Creditors  
Abstract: The proposed rule will provide guidance on the treatment of a distributing corporation's distribution of property received from controlled to creditors that are members of the distributing consolidated group.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1502; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-129025-08 Drafting attorney: Bruce A. Decker (202) 622-7790 Reviewing attorney: Debra L. Carlisle (202) 622-7550 CC: CORP

Regulatory Flexibility Analysis Required: No  
Small Entities Affected: No  
Energy Affected: No  
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Government Levels Affected: No  
Federalism: No

Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI18

 [View Related Documents](#)

Title: Transactions Involving the Transfer of No Net Value

Abstract: The proposed regulations will be a reproposal of part of NPRM REG-163314-03 that was issued on March 10, 2005, at 70 FR 11903. The new proposed regulations will provide guidance on corporate formations, reorganizations, and liquidations of insolvent corporations. The new proposed regulations will provide rules requiring the exchange (or, in the case of section 332, a distribution) of net value for the nonrecognition rules of subchapter C to apply in a manner that is more feasible to comply with and to enforce than the original proposal.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 351; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-163314-03 Drafting attorneys: Jean R. Brenner (202) 622-4732, Bruce A. Decker (202) 622-8039, and Douglas C. Bates (202) 622-7550 Reviewing attorneys: Virginia S. Voorhees (202) 622-3003 and Lisa A. Fuller (202) 622-7152 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BC88

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI19

 [View Related Documents](#)

Title: Indian Tribe Governmental Plans

Abstract: The advance notice of proposed rulemaking would set forth special rules relating to retirement plans of Indian tribal governments and other entities related to Indian tribal governments. These regulations reflect the provisions of the Pension Protection Act of 2006. These proposed regulations would affect sponsors of, and participants and beneficiaries in, plans of Indian tribal governments.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1.414(d)-1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 414; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-133223-08 Drafting attorney: Pamela R. Kinard (202) 622-6060 Reviewing attorney: Cheryl E. Press (202) 622-6060 Treasury attorney: William Bortz (202) 622-1352 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Tribal

Small Entities Affected: Governmental Jurisdictions

Federalism: Undetermined

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BI20

 [View Related Documents](#)

Title: Qualified Joint Venture Election

Abstract: The proposed regulations will provide guidance to taxpayers regarding qualified joint venture elections under section 761(f).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: Not Yet Determined (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 761

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-140768-08 Drafting attorney: Michael H. Beker (202) 622-7755 Reviewing attorney: Leslie H. Finlow (202) 622-3070 Treasury attorney: Emily Lam (202) 622-5293 CC: PSI

Regulatory Flexibility Analysis  
Required: Undetermined

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI22

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Title: Reissuance Standards for Tax-Exempt Bonds

Abstract: These regulations provide standards that clarify when tax-exempt bonds are treated as reissued or retired for purposes of sections 103 and 141 through 150 or the Internal Revenue Code. Generally, the regulations will address federal tax issues with respect to reissuance that have arisen as a result of problems in the auction rate sector of the tax-exempt bond market. The regulations will also address several arbitrage issues that have also arisen in the same market.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: Not Yet Determined (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-141739-08 Drafting attorney: Vicky Tsilas (202) 622-4096 Reviewing attorney: Timothy L. Jones (202) 622-3701 CC: FIP

Regulatory Flexibility Analysis

Government Levels Affected: Undetermined

Required: Undetermined

Federalism: Undetermined

Energy Affected: Undetermined

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI25

 [View Related Documents](#)

Title: Guidance Regarding the PFIC Income Test and Certain PFIC Subsidiaries

Abstract: This document contains proposed regulations regarding the treatment of certain income or gain received or accrued by a foreign corporation in a taxable year for purposes of determining whether such foreign corporation is a passive foreign investment company (PFIC) in such taxable year. Regulations under section 1297(c) provide rules for classifying gains recognized by a foreign corporation from the sale or exchange of stock of a 25 percent owned (by value) foreign subsidiary corporation for purposes of the passive income test of section 1297(a)(1). Regulations under section 1298(b)(3) apply the change-of-business exception provided by section 1298(b)(3) to a foreign corporation's sale or exchange of all or a portion of the stock of a 25 percent owned (by value) corporation described in section 1297(c). The regulations affect certain foreign corporations and United States persons who own (directly or indirectly) stock interests in such foreign corporations.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1298(f); 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-141373-08 Drafting Attorney: Jeffrey L. Vinnik (202) 622-3810 Reviewing Attorney: Ethan Atticks (202) 622-3870 CC:INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BI26

 [View Related Documents](#)

Title: Prepaid Forward Contracts

Abstract: The notice of proposed rulemaking explains rules that the IRS and Treasury are proposed regarding the taxation of prepaid forward contracts. The NPRM invites comments from the public regarding these proposals.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: Not Yet Determined (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 446(b)

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-142844-08 Drafting attorney: Diana A. Imholtz (202) 622-6934 Reviewing attorney: David B. Silber (202) 622-3930 CC: FIP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BI27

 [View Related Documents](#)

Title: Severing and Completion Rules for Home Construction Contracts

Abstract: Proposed regulations provide rules for severing long-term construction contracts qualifying as home construction contracts under section 460(e)(6) of the Internal Revenue Code and for determining when these contracts are completed.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 460

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-141683-08 Drafting attorney: Brendan P. O'Hara (202) 622-4920 Reviewing attorney: John M. Aramburu (202) 622-4960 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BI29

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Title: Disclosure of Information to State Officials Regarding Tax-Exempt Organizations

Abstract: Amendments to section 301.6104(c)-1 reflect changes to section 6104(c) enacted by Public Law 109-280.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 6104; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2011	

Additional Information: REG-140108-08 Drafting attorney: Casey Lothamer (202) 622-8464 Reviewing attorney: Kenneth M. Griffin (202) 622-2296 Treasury attorney: Ruth Madrigal (202) 622-5293 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: State

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI30

 [View Related Documents](#)

Title: Federal Insurance Contributions Act (FICA) Requirements for Domestically Controlled Foreign Entities

Abstract: Proposed regulations implement new section 3121(z), as added by the Heroes Earnings Assistance and Relief Tax Act of 2008, which imposes FICA withholding obligations on domestically controlled foreign entities in connection with U.S. government contracts.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: Not Yet Determined (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 3121

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-143718-08 Drafting attorney: Ligeia M. Donis (202) 622-0047 Reviewing attorney: Lynne A. Camillo (202) 622-6040 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI33

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Title: Excise Taxes Relating to Donor Advised Funds

Abstract: Guidance on provisions regarding donor advised funds enacted in the Pension Protection Act of 2006, including Code sections 4966, 4967, 4958, and 4943.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 53 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 4943; 26 USC 4958; 26 USC 4966; 26 USC 4967; 26 USC 7805; ...

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-142338-07 Drafting attorney: Amber L. MacKenzie (202) 622-6829 Reviewing attorney:



Michael B. Blumenfeld (202) 622-6070 CC: TEGE

Regulatory Flexibility Analysis Required: No  
Federalism: No

Government Levels Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI34

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Title: Requirement of Return and Time for Filing; Updated Abatement Rules for Sections 4966 and 4967 Transactions Taxes

Abstract: These regulations provide that every person liable for Internal Revenue Code section 4966 or 4967 excise taxes is required to file Form 4720 and specify the filing dates for those returns. The proposed regulations update section 4963 regarding abatement of sections 4966 and 4967 taxes.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 53 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 4963; 26 USC 6011; 26 USC 6071; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-145853-08 Drafting attorney: Amber L. MacKenzie (202) 622-6829 Reviewing attorney: Michael B. Blumenfeld (202) 622-6070 CC: TEGE

Regulatory Flexibility Analysis Required: No  
Federalism: No

Government Levels Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI35

 [View Related Documents](#)

Title: Definition of Dependent Under Section 152

Abstract: Amendments to sections 1.151, 1.152, and 301.6109 reflect changes to the law made by the Working Families Tax Relief Act of 2004 (Pub. L. 108-311) and the Fostering Connections to Success and Increasing Adoptions Act of 2008 (Pub. L. 110-351). Also, amends section 1.63 to reflect current law.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1.151-1 (Revised); 26 CFR 1.151-2 (Revised); 26 CFR 1.151-3 (Revised); 26 CFR 1.151-4 (Revised); 26 CFR 1.152-0 (New); 26 CFR 1.152-1 (Revised); 26 CFR 1.152-2 (Revised); 26 CFR 1.152-3 (Revised); 26 CFR 1.152-4 (New); 26 CFR 1.152-5 (New); 26 CFR 1.152-6 (New); 26 CFR 301.6109-3 (Revised); 26 CFR 1.63-3 (New); ... (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 151; 26 USC 152; 26 USC 6109; 26 USC 7805; 26 USC 63

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	06/00/2011	

Additional Information: REG-137604-07 Drafting attorney: Christina M. Glendening (202) 622-4920 Reviewing attorney: Donna J. Welsh (202) 622-4920 Treasury attorney: Catherine Hughes (202) 622-9407 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BI36

 [View Related Documents](#)

Title: Claims for Refund

Abstract: The proposed regulations update section 301.6402-2(a) to reflect proper place for filing claims for refund or credit and to make other technical corrections in sections 6402-2(c); 6402-3(b); and 6402-4.

Priority: Info./Admin./Other

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 6402; 26 USC 6405; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-137128-08 Drafting attorney: Micah A. Levy (202) 622-4137 Reviewing attorney: Joseph W. Clark (202) 622-3724 CC: PA: Branch 4

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI40

 [View Related Documents](#)

Title: Reporting and Notice Requirements for Deferred Vested Benefits Under Section 6057

Abstract: Since the Employee Retirement Income Security Act of 1974 (ERISA), pension plans have used Schedule SSA of the Form 5500 to report participants who separate from service with deferred vested benefits. For plan years which begin after December 31, 2008, the Department of Labor will require that the Form 5500 and its schedules be filed electronically. The Department of Labor's mandated electronic filing requirement can only be for information which is within the Department of Labor's annual reporting jurisdiction. The information required under section 6057 of the Code is not in title I of ERISA and therefore not covered by the Department of Labor's annual reporting requirements. Currently, the information collected under 6057 is not subject to an electronic filing mandate. Consequently, the Schedule SSA can no longer be filed as part of the Form 5500. Therefore, it is necessary for the Service to develop a new means of satisfying the requirement of section 6057. The Service has chosen to develop a new form to replace Schedule SSA, which will require much of the same information as the Schedule SSA that was filed with the Form 5500 for plan years beginning before January 1, 2009. The regulations under section 6057 are being amended to provide guidance on the requirement that the form to replace Schedule SSA be filed in place of the Schedule SSA.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 31 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 6057; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-153627-08 Drafting attorney: William D. Gibbs (202) 622-6060 Reviewing attorney: Lisa Mojiri-Azad (202) 622-6060 Treasury attorney: Helen Morrison (202) 622-1357 CC: TEGE

Regulatory Flexibility Analysis Required: No  
Small Entities Affected: Business; Governmental  
Jurisdictions; Organizations

Government Levels Affected: Local; State

Federalism: No

Related Agencies: Joint : SSA  
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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI53

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Title: Employer Contributions to Health Savings Accounts

Abstract: Proposed regulations provide guidance on the interaction between the section 4980G comparability rules and section 125 nondiscrimination rules in instances where not all of the employer's employees contribute to a Health Saving

Account (HSA) through a cafeteria plan.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 54 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 125; 26 USC 4980G; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-101602-09 Drafting attorney: Mireille Khoury (202) 622-6080 Reviewing attorney: Harry Beker (202) 622-6080 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BI54

 [View Related Documents](#)

Title: Research Credit IIIA (IUS)

Abstract: These regulations relate to the treatment of software that is developed by (or for the benefit of) a taxpayer primarily for the taxpayer's internal use under section 41(d)(4)(E) of the Internal Revenue Code.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 41; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-153656-03 Drafting attorney: Patrick T. McGroarty (202) 622-3040 Reviewing attorney: Nicole R. Cimino (202) 622-3040 Treasury attorney: Brandon Carlton (202) 622-6865 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI55

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Title: Additional Rules Regarding Pension Plan Funding and Benefit Restrictions

Abstract: Additional guidance regards the determination of plan assets and benefit liabilities for purposes of the funding requirements that apply to single employer defined benefit plans, the use of certain funding balances maintained for those plans, and the benefit restrictions for certain underfunded defined benefit pension plans.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 430(d)-1; 26 USC 430(f)-1; 26 USC 430(g)-1; 26 USC 430(i)-1; 26 USC 436-1

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-105927-09 Drafting attorney: Michael P. Brewer (202) 622-6090 Reviewing attorney: Lauson C. Green (202) 622-6090 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI57

 [View Related Documents](#)

Title: Capitalization of Sales-Based Royalties Under Section 263A

Abstract: This proposed rulemaking will request information and invite comments from the public on issues relating to the regulations under section 263A as they apply to sales-based royalty costs incurred by producers and resellers and the regulations under section 471 as they apply to sales-based vendor allowances received by resellers.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 263A; 26 USC 471; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-149335-08 Drafting attorney: John R. Faron (202) 622-4930 Reviewing attorney: Martin Scully, Jr. (202) 622-4970 Treasury attorney: Brandon Carlton (202) 622-6865 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI59

 [View Related Documents](#)

Title: Additional Permitted Election Changes for Cafeteria Plans

Abstract: Proposed regulations provide guidance relating to permitted election changes in a section 125 cafeteria plan.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: None (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 125; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-112382-09 Drafting attorney: Mireille Khoury (202) 622-6080 Reviewing attorney: Harry Beker (202) 622-6080 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI63

 [View Related Documents](#)

Title: Tax Accounting Elections on Behalf of Foreign Corporations

Abstract: These proposed regulations would clarify the application of regulation section 1.964-1 relating to tax accounting elections on behalf of foreign corporations.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.964 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 0964(a)

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-114749-09 Drafting Attorney: Joseph W. Vetting (202) 622-3850 Reviewing Attorney: Barbara A. Felker (202) 622-3850 Treasury Attorney: Michael Plowgian (202) 622-0846 CC:INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BI65

 [View Related Documents](#)

Title: Certain Employee Remuneration in Excess of \$1,000,000 Under Internal Revenue Code Section 162(m)

Abstract: These are proposed regulations relating to the deduction limitation for certain employee remuneration in excess of \$1,000,000 under the Internal Revenue Code. The proposed regulations clarify that qualified performance-based compensation attributable to stock options and stock shares with respect to which options or rights may be granted to each individual employee. The proposed regulations also clarify the application of the transition rule for taxpayers that are not publicly held corporations and then become publicly held corporations.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 162(m); 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-137125-08 Drafting attorney: Ilya E. Enkishev (202) 622-6030 Reviewing attorney: John B. Richards (202) 622-6030 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI68

 [View Related Documents](#)

Title: Carryover of LIFO Inventory Layers Received in Nontaxable Transactions

Abstract: These regulations modify existing rules relating to the combination of dollar-value LIFO (last-in first-out) inventories received in a nontaxable transaction. In addition, these regulations modify existing rules relating to the combination of dollar-value LIFO inventories following a section 381 transaction.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 381(c)(5)-1; 26 USC 472-8; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-117683-09 Drafting attorney: Leo F. Nolan II (202) 622-4970 Reviewing attorney: Martin Scully, Jr. (202) 622-4970 Treasury attorney: Eric Lucas (202) 622-0869 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI69

 [View Related Documents](#)

Title: Series Limited Liability Companies and Cell Companies

Abstract: The proposed regulations will provide that a series of organizations will be treated as a separate entity for federal tax purposes if certain requirements are satisfied. The proposed regulations will provide examples illustrating the application of the rule.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 7701

Legal Deadline: None

Timetable:

Action	Date	FR Cite



NPRM	09/14/2010	75 FR 55699
NPRM Comment Period End	12/13/2010	
Final Action	06/00/2011	

Additional Information: REG-119921-09 Drafting attorney: Joy C. Spies (202) 622-3998 Reviewing attorney: Dianna K. Miosi (202) 622-3000 Treasury attorney: Robert Crnkovich (202) 622-0843 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BI75

 [View Related Documents](#)

Title: Qualified Tax Credit Bonds

Abstract: A notice of proposed rulemaking by cross-reference to temporary regulations will provide comprehensive guidance on numerous interpretive issues (including credit rate, maturity, expenditure of proceeds, remedial actions, arbitrage restrictions, tax credit ownership separation (stripping), and reporting requirements) raised in section 54A with respect to qualified tax credit bonds. In addition, section 54A(i) contemplates regulations prescribed by the Treasury to provide guidance with respect to the separation of ownership of the tax credit (stripping the tax credit) from the ownership of the bond (the principal payment right).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 54A

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-121331-09 Drafting attorney: Zoran Stojanovic (202) 622-3721 Reviewing attorney: Timothy L. Jones (202) 622-3701 CC: FIP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Local; State; Tribal

Small Entities Affected: Business; Governmental  
Jurisdictions; Organizations

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BI76

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI82

 [View Related Documents](#)

Title: Relief From Joint and Several Liability

Abstract: The proposed regulations relate to relief from joint and several liability under section 6015 of the Internal Revenue Code. The proposed regulations reflect changes in the law made by the Tax Relief and Health Care Act of 2006 as well as changes in the law arising from litigation. The regulations provide guidance to married individuals filing joint returns who seek relief from joint and several liabilities.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1.6015-1 to 1.6015-9 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 6015(h); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-134219-08 Drafting attorney: Sarah A. Leevan (202) 622-4910 Reviewing attorney: Charles A. Hall (202) 622-4910 Treasury attorney: Jeanne F. Ross (202) 622-0999 CC: PA: Branch 1

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI83

 [View Related Documents](#)

Title: Employee Leasing Arrangements

Abstract: Proposed regulations regard the exception under section 274(e)(3) to the deduction limitations for certain expenditures paid or incurred under reimbursement or other expense allowance arrangements.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 7805; 26 USC 274(o)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-101812-07 Drafting attorney: Patrick M. Clinton (202) 622-4930 Reviewing attorney: Willie E. Armstrong, Jr. (202) 622-4970 Treasury attorneys: Jeanne F. Ross (202) 622-0999 Kevin Knopf (202) 622-2329 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BI84

 [View Related Documents](#)

Title: Tax on Property Owned by a C Corporation That Becomes Property of a Regulated Investment Company (RIC) or Real Estate Investment Trust (REIT)

Abstract: The guidance addresses the application of the rules to exchanged basis transactions and to tax-exempt C Corporations, which are partners in partnerships that engage in conversion transactions.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 337(d); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-139991-08 Drafting attorney: Maury I. Passman (202) 622-7550 Reviewing attorney: Debra L. Carlisle (202) 622-0937 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BI87

 [View Related Documents](#)

Title: Section 482 Services Regulations--Cooperation Rule With Global Dealing Operations

Abstract: Proposed section 1.482-9(m)(6) provides that a controlled services transaction does not include a financial transaction entered into in connection with a global dealing operation as defined in section 1.482-8.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 482; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-134209-09 Drafting attorney: Gregory A. Spring (202) 435-5157 Reviewing attorney: Carol B. Tan (202) 435-5159 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI88

 [View Related Documents](#)

Title: Limitation of the Capitalized Depletion to Adjusted Basis

Abstract: The regulations modify the determination of the amount of depletion that must be capitalized. Under the proposed regulations, depletion is only required to be capitalized to the extent of the adjusted basis of the property.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 263A; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	06/00/2011	

Additional Information: REG-131954-09 Drafting attorney: Alexander R. Roche (202) 622-4970 Reviewing attorney: Roy A. Hirschhorn (202) 622-4970 Treasury attorney: Eric Lucas (202) 622-0869 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI90

 [View Related Documents](#)

Title: Amendments to Domestic Production Deduction Regulations

Abstract: Project involves amendments to the regulations related to section 199. Income attributable to domestic production activities, which generally provides a deduction for certain production activities conducted by taxpayers.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 199

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-136459-09 Drafting attorney: James A. Holmes (202) 622-3040 Reviewing attorney: Paul F. Handleman (202) 622-3040 Treasury attorney: Brandon Carlton (202) 622-6865 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI91

 [View Related Documents](#)

Title: Utility Allowance--Submetering

Abstract: Amendment to the regulations under section 1.42-10 to clarify that utility costs paid by a tenant in a submetered rent-restricted unit are treated as directly paid by the tenant for purposes of section 42(g)(2)(B)(ii).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 42; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-136491-09 Drafting attorney: David A. Selig (202) 622-3040 Reviewing attorney: Paul F. Handleman (202) 622-3040 Treasury attorney: Jeanne Ross (202) 622-0999 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BI92

 [View Related Documents](#)

Title: Controlled Groups; Deferral of Losses

Abstract: These proposed regulations contain guidance concerning the time for taking into account deferred losses on the sale or exchange of property between members of a controlled group.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 267; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-118761-09 Drafting attorney: Bruce A. Decker (202) 622-8039 Reviewing attorney: Lawrence M. Axelrod (202) 622-7713 Treasury attorney: Donald Bakke (202) 622-0865 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BI98

 [View Related Documents](#)

Title: Lignite Exemption Under Section 4121

Abstract: This guidance will update and clarify the regulations under section 48.4121-1 regarding the exemption from the excise tax on coal for lignite.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Legal Deadline: None

Action	Date	FR Cite
NPRM	04/00/2011	

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RIN: 1545-BJ02

Legal Deadline: None

Action	Date	FR Cite
NPRM	12/00/2010	

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ08

 [View Related Documents](#)

Title: Guidance Regarding the Treatment of Transactions in Which Federal Financial Assistance Is Provided

Abstract: These proposed regulations modify the scope and application of section 597 concerning certain transactions in which Federal Financial Assistance is provided to a bank or domestic building and loan association.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 597; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2011	

Additional Information: REG-140991-09 Drafting attorney: Jonathan R. Neuville (202) 622-4092 Reviewing attorney: Kenneth E. Cohen (202) 622-3494 Treasury attorney: Donald Bakke (202) 622-0865 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BJ09

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ10

 [View Related Documents](#)

Title: Rules Determining Available Generation-Skipping Transfer (GST) Exemption When Relief Is Granted To Make a Timely Allocation

Abstract: The proposed regulations that clarify rules for determining the amount of generation-skipping transfer exemption available for allocation and rules governing the allocation of available GST exemption in the event relief is granted under section 2642(g)(1) to make a timely allocation or election.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 26.2642-7(a); 26 CFR 26.2642-7(b)(2); 26 CFR 26.2642-7(b)(3); 26 CFR 26.2642-7(c); 26 CFR 26.2642-7(d); 26 CFR 26.2642-7(e)(3); 26 CFR 26.2642-7(e)(3)(i); 26 CFR 26.2642-7(e)(3)(v); 26 CFR 26.2642-7(f)(5) (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 2642(g); 26 USC 7805



Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-152070-09 Drafting attorney: Theresa M. Melchiorre (202) 622-3090 Reviewing attorney: James F. Hogan (202) 622-3090 Treasury attorney: Catherine Hughes (202) 622-9407 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BH63

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ15

 [View Related Documents](#)

Title: Substantial Risk of Forfeiture Under Section 83

Abstract: Revision of section 1.83-3 is to address substantial risk of forfeiture created by liability under section 16(b) of the Securities Exchange Act of 1934.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 83; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-141075-09 Drafting attorney: Dara R. Alderman (202) 622-6030 Reviewing attorney: Thomas D. Scholz (202) 622-6030 Treasury attorney: Helen Morrison (202) 622-1357 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ16

 [View Related Documents](#)

Title: Truncating of Taxpayer Identification Numbers

Abstract: This action proposes new and amended regulations under 26 CFR 1 that provide for the truncating of taxpayer identification numbers on the payee's copy of certain information reporting forms.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-148873-09 Drafting attorney: Tammie A. Geier (202) 622-4940 Reviewing attorney: Nancy L. Rose (202) 622-4940 CC: PA: Branch 2

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ19

 [View Related Documents](#)

Title: Disclosure of Returns and Return Information to Designee of Taxpayer

Abstract: Section 6103(c) provides that, subject to the requirements and conditions set forth by the Secretary in the regulation, returns and return information may be disclosed to persons designated by the taxpayer in a request for or consent to disclosure. The Treasury Regulation under section 6103(c) sets out the requirements for such disclosures to designees. 26 CFR 301.6103(c)-1(b). An authorization for disclosure must include the following items in a written document pertaining solely to the authorization: (1) The taxpayer's identity (name, address, taxpayer identifying number) that enables the IRS to clearly identify the taxpayer; (2) the identity of the person to whom disclosure is to be made; (3) the type of return or return information to be disclosed; and (4) the taxable year or years covered by the return or return information. 26 CFR 301.6103(c)-1(b)(1). The taxpayer must sign and date the written document. The current regulation bars disclosure of a return or return information unless the written request for or written consent to disclosure is received by the IRS (or an agent or contractor of the IRS) within 60 days following the date upon which the written request was signed and dated by the taxpayer. 26 CFR 301.6103(c)-1(b)(2). The revised final regulation will extend the period for submission to the IRS of taxpayer authorizations permitting disclosure of returns and return information pertaining to section 6103(c). Specifically, the revised final regulation extends from 60 days to 120 days the period within which a signed and dated authorization must be received by the IRS (or an agent or contractor of the IRS) in order for it to be effective.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 6103; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-153338-09 Drafting attorney: Mark E. Cottrell (202) 622-4570 Reviewing attorney: Charles B. Christopher (202) 622-4570 Treasury attorney: Eric San Juan (202) 622-1776 CC: PA: Branch 7

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ20

 [View Related Documents](#)

Title: Notice and Opportunity for Hearing Upon Filing of Notice of Federal Tax Lien; Notice and Opportunity for Hearing Prior to Levy

Abstract: These proposed regulations amend current regulations under section 301.6320-1 and section 301.6330-1 to provide for legislative changes to sections 6320 and 6330. These sections of the Internal Revenue Code are known as the collection due process provisions. They provide taxpayers with the right to appeal a filing of a notice of Federal tax lien or a proposed levy to the IRS Office of Appeals and seek judicial review of the IRS determination in Tax Court.

Priority: Other Significant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 6320; 26 USC 6330; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-142930-07 Drafting attorney: Robin M. Ferguson (202) 622-3630 Reviewing attorney: Laurence K. Williams (202) 622-3630 CC: PA: Branch 4

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ21

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Title: Corporate Reorganizations; Allocation of Basis in Section 368(a)(1)(D) Reorganizations

Abstract: This document contains final regulations amending section 1.358-2 which provides guidance regarding the determination of the basis of stock or securities in a reorganization described in section 368(a)(1)(D) where no stock and/or securities of the acquiring corporation is issued and distributed in the transaction. These regulations clarify that, in a reorganization described in section 368(a)(1)(D) where no stock and/or securities of the acquiring corporation is issued and distributed in the transaction, the ability to designate the share of stock of the acquiring corporation to which the basis, if any, of the stock or securities surrendered will attach applies only to a shareholder that owns actual shares in the acquiring corporation.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: Not Yet Determined (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 368

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-101273-10 Drafting attorney: Bruce A. Decker (202) 622-7790 Reviewing attorney: Lisa A. Fuller (202) 622-7750 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ22

 [View Related Documents](#)

Title: Updated Regulations on Head of Household

Abstract: This project will update definitions and special rules under section 2 to reflect changes to that section enacted in the Working Families Tax Relief Act and other statutes.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 2

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-148472-09 Drafting attorney: Victoria J. Driscoll (202) 622-4920 Reviewing attorney: Stephen J. Toomey (202) 622-4920 CC:ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ23

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Title: Section 181--Post-Amendment Productions

Abstract: Guidance under section 181 for qualified film and television productions commencing after December 31, 2007.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 181

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-146297-09 Drafting attorney: Bernard P. Harvey (202) 622-4930 Reviewing attorney: Kathleen Reed (202) 622-4930 Treasury attorney: Eric Lucas (202) 622-0869 CC:ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Merge with 1545-BF94; Merge with 1545-BF95; Merge with 1545-BJ24

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ25

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Title: Limitation on Earnings and Profit Taken Into Account Under Section 304(b)(2) in Certain Acquisitions by Foreign Corporations

Abstract: These proposed regulations limit the earnings and profit of a foreign acquiring corporation taken into account under section 304(b)(2).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1-B (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 0304(b)(5)(B)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-101691-10 Drafting Attorney: Robert B. Williams Jr. (202) 622-3860 Reviewing Attorney: Charles P. Besecky (202) 622-3860 Treasury Attorney: Jose Murillo (202) 622-5166

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BJ26

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ31

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Title: Designation of Person to Perform Acts of an Employer

Abstract: Addition of 26 CFR §31.3504-2 allows the Service to designate certain persons to perform acts required of an employer for purposes of Subtitle C, Employment Taxes and Collection of Income Tax of the Internal Revenue Code.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 31 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 3504; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-102966-10 Drafting attorney: Jeanne R. Singley (202) 622-0047 Reviewing attorney: Paul J. Carlino (202) 622-6040 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ35

 [View Related Documents](#)

Title: Modification of Basis Allocation Rules Under Section 755

Abstract: Proposed regulations amend the existing basis allocation rules for substituted basis transactions under section 1.755-1(b).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 755; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-109366-10 Drafting attorneys: Sean I. Kahng (202) 622-3050 Bryan A. Rimmke (202) 622-3050 Reviewing attorney: David R. Haglund (202) 622-3050 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Undetermined

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BJ36

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ42

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Title: Basis in Assets of Tax Exempt Trusts

Abstract: Proposed regulations provide rules of determining a beneficiary's share of uniform basis in assets held by a tax exempt trust.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1001-1; 26 USC 1014-5; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-154890-03 Drafting attorney: Allison R. Carmody (202) 622-3070 Reviewing attorney: Christine E. Ellison (202) 622-3070 Treasury attorney: Catherine V. Hughes (202) 622-9407 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ43

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Title: Imposition of Tax on Gifts and Bequests from Expatriates

Abstract: On June 17, 2008, under section 301 of the Heroes Earnings Assistance and Relief Tax Act of 2008, Congress created a new Chapter 15 of the Internal Revenue Code and added section 2801. This new provision imposes a tax on a U.S. citizen or resident receiving a covered gift or bequest during the calendar year. A covered gift or Bequest is a gift or bequest received from a covered expatriate, with certain exceptions. The tax is calculated by multiplying the value of the total covered gifts and bequests received during the year, reduced by the section 2503(b) amount, by the highest estate tax rate (or gift tax rate if higher) for the taxable year. On July 20, 2009, the Treasury Department and IRS issued Announcement 2009-57, which states that the Treasury Department and IRS intend to issue guidance under section 2801 and New Form 708, and that such guidance will provide the due date for filing and paying the section 2801 tax.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 28 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 2801; 26 USC 6011; 26 USC 6075; 26 USC 6081; 26 USC 7805; ...

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-112997-10 Drafting attorney: Laura U. Daly (202) 622-3090 Reviewing attorney: Leslie H. Finlow (202) 622-3080 Treasury attorney: Catherine Hughes (202) 622-9407 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ44

 [View Related Documents](#)

Title: Guidance on Medical Devices

Abstract: Proposed regulations provide guidance on medical devices under the new section 4191 of the Internal Revenue Code.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: Not Yet Determined (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; PL 111-148, sec. 1405; 26 USC 4191; 26 USC 4221(a)(Revision); 26 USC 6416 (b)(2)(Revision)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	04/00/2011	

Additional Information: REG-113770-10 Drafting attorney: Natalie A. Payne (202) 622-3488 Reviewing attorney: Stephanie N. Bland (202) 622-3130 Treasury attorney: John Parcell (202) 622-2578 CC: PSI

Regulatory Flexibility Analysis

Government Levels Affected: Undetermined

Required: Undetermined

Federalism: Undetermined

Energy Affected: Undetermined

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ52

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Title: Specified Tax Return Preparers Required To File Individual Income Tax Returns Using Magnetic Media or Electronically

Abstract: This regulatory action will implement new section 6011(e)(3)'s requirement that all specified tax return preparers file all individual income tax returns they prepare using magnetic media (or electronically).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1; 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 6011(e)(3); 26 USC 7805

Legal Deadline: The amendments made by section 17 of the Worker, Homeownership, and Business Assistance Act of 2009, Public Law 111-92, shall apply to returns filed after 12/31/2010.

Action	Source	Description	Date
NPRM	Statutory	Effective Date of Statutory Mandate.	12/31/2010
Other	Statutory	Effective Date of Statutory Mandate.	12/31/2010

Timetable:

Action	Date	FR Cite
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NPRM	12/00/2010	
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Additional Information: REG-100194-10 Drafting attorney: Keith L. Brau (202) 622-4940 Reviewing attorney: Lawrence E. Mack (202) 622-4940 CC: PA: Branch 2

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ53

 [View Related Documents](#)

Title: Meaning of Substantial Part for Type III Supporting Organizations

Abstract: This NPRM will define the term "substantial part" for purposes of the "governmental entity exception" for Type III supporting organizations under the final regulations to be issued at the same time as this NPRM.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 509(a)-4(i)(4)(v); PL 109-208, 120 Stat. 780 (2006) sec 1241(d)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-118867-10 Drafting attorney: Preston Quesenberry (202) 622-1124 Reviewing attorney: Philip T. Hackney (202) 622-1124 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ55

 [View Related Documents](#)

Title: Modifications to Minimum Present Value Requirements for Defined Benefit Plan Distributions

Abstract: These regulations will modify the rules regarding the minimum present value requirements that apply to certain distributions from qualified defined benefit retirement plans, in order, to facilitate certain annuity distributions, and will reflect statutory changes to the applicable requirements.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 417(e)-1(d); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-110980-10 Drafting attorney: Todd L. Treadway (202) 622-6090 Reviewing attorney: Linda S. Marshall (202) 622-6090 Treasury attorney: Harlan Weller (202) 622-1001 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ64

 [View Related Documents](#)

Title: Inventory Price Index Computation (IPIC) Pooling for Manufactured and Resale Goods

Abstract: Proposed regulations clarify proper determination of inventory values by retailers using the retail inventory method (RIM).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 471; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-125949-10 Drafting attorney: Natasha M. Mulleneaux (202) 622-3967 Reviewing attorney: Martin Scully (202) 622-8066 Treasury attorney: Brandon Carlton (202) 622-6865 CC: ITA

Regulatory Flexibility Analysis

Required: Undetermined

Government Levels Affected: No

Federalism: No

Related RINs: Related to 1545-BJ65

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ65

 [View Related Documents](#)

Title: User Fees Relating to Enrollment, Registered Tax Return Preparers, and Continuing Education Programs

Abstract: These proposed regulations will update and separate the user fees regarding enrolled agents and enrolled retirement plan agents. These regulations will also impose user fees to take the competency examination to become a registered tax return preparer and to provide continuing education programs.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 300; 26 CFR 300.4 to 300.6; 26 CFR 300.9 to 300.14 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 31 USC 9701

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-124018-10 Drafting attorney: Emily M. Lesniak (202) 622-7085 CC: PA: Branch 7

Regulatory Flexibility Analysis Required: Business

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ66

 [View Related Documents](#)

Title: Inventory Price Index Computation (IPIC) Pooling for Manufactured and Resale Goods

Abstract: Proposed regulations clarify that last-in, first-out taxpayers that elect the IPIC method to establish dollar-value pools who must separately pool manufactured goods and goods purchased for resale.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: Not Yet Determined (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 472; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-125946-10 Drafting attorney: Natasha M. Mulleneaux (202) 622-3967 Reviewing attorney: Willie E. Armstrong (202) 622-4970 Treasury attorney: Eric Lucas (202) 622-0869 CC: ITA

## Regulatory Flexibility Analysis

Required: Undetermined

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ69

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Title: Information With Respect to Foreign Financial Assets

Abstract: These proposed regulations will provide rules under newly enacted section 6038D for the reporting by any individual who holds an interest in certain specified foreign financial assets, if the aggregate value of all such assets held by the individual exceeds \$50,000 during the year with respect to which such reporting is required.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 6038D

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-130302-10 Drafting Attorney: Joseph S. Henderson (202) 622-3880 Reviewing Attorney: Elizabeth U. Karzon (202) 622-3880 Treasury Attorney: Bryon Christensen (202) 622-1335 CC:INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ71

 [View Related Documents](#)

Title: Update Section 1273 Regulations To Determine When a Debt Instrument Is Publicly Traded

Abstract: The proposed regulations will update the rules under section 1.1273-2 for determining when a debt instrument is publicly traded. Taxpayers have requested additional guidance under this provision to determine the issue price of the debt instrument for Federal income tax purposes.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1273-2; 26 USC 1275(d); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-131947-10 Drafting/Reviewing attorney: William E. Blanchard (202) 622-3950 Treasury attorney: Karl T. Walli (202) 622-5721 CC: FIP

Regulatory Flexibility Analysis

Government Levels Affected: Undetermined

Required: Undetermined

Federalism: Undetermined

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ73

 [View Related Documents](#)

Title: Medical and Dental Expenses

Abstract: These proposed regulations clarify on deduction for medical and dental expenses under section 213 of the Internal Revenue Code.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 213; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2011	

Additional Information: REG-131552-08 Drafting attorney: Amy S. Wei (202) 622-7900 Reviewing attorney: Thomas D. Moffitt (202) 622-7900 Treasury attorney: Jeanne Ross (202) 622-0999 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Undetermined

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ79

 [View Related Documents](#)

Title: Revision of the Calculation of the Consolidated Net Unrealized Built-In Gain (NUBIG) or Net Unrealized Built-In Loss (NUBIL) Amount Under Section 1.1502-91

Abstract: This project amends section 1.1502-91 to revise the calculation of the consolidated net unrealized built-in gain (NUBIG) or net unrealized built-in loss (NUBIL) amount.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1; 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1502; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Additional Information: REG-133002-10 Drafting attorney: Grid R. Glycer (202) 622-7930 Reviewing attorney: Alfred C. Bishop (202) 622-7930 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ80

 [View Related Documents](#)

Title: Guidance on Build America Bonds

Abstract: The proposed regulations provide comprehensive guidance on numerous interpretive issues raised in section 54AA with respect to build America bonds and other tax credit bonds issued as direct pay bonds under section 6431.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 54AA; 26 USC 6431; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2011	

Additional Information: REG-132652-10 Drafting attorney: Vicky Tsilas (202) 622-4096 Reviewing attorney: Timothy L. Jones (202) 622-3980 Treasury attorney: John Cross (202) 622-1322 CC: FIP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal; Local; State; Tribal

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ81

 [View Related Documents](#)

Title: Determining a Partner's Interest in a Partnership for Foreign Tax Credit Splitting Events

Abstract: These proposed regulations provide guidance on the interaction of sections 704 and 909 to determine a partner's interest in a partnership for foreign tax credit splitting events.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 704; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2011	

Additional Information: REG-135096-10 Drafting attorney: Benjamin H. Weaver (202) 622-3050 Reviewing attorney: Cornelia J. Schnyder (202) 622-3050 Treasury attorney: Robert Crnkovich (202) 622-0843 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ82

 [View Related Documents](#)

Title: Premium Assistance Tax Credit

Abstract: These regulations will provide rules relating to the eligibility and computation of the premium assistance tax credit under section 36B of the Internal Revenue Code.

Priority: Other Significant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 36B; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2011	

Additional Information: REG-131491-10 Drafting attorney: Shareen S. Pflanz (202) 622-4920 Reviewing attorney: Stephen J. Toomey (202) 622-8441 Treasury attorney: Brandon Carlton (202) 622-6865 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AK74

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Title: Foreign Corporations

Abstract: The income tax regulations under section 367 will be amended to reflect the changes made to that section by the Tax Reform Act of 1984. Section 367 now provides generally that a foreign corporation will not be considered to be a corporation, for purposes of certain nonrecognition provisions of the Internal Revenue Code (Code), upon the transfer of property to such corporation by a U.S. person. The statute provides certain exceptions to that rule, exemptions to those exceptions, and special rules applicable to certain specified transfers. The regulations will provide guidance concerning the applicability of the general rule and its exceptions and special rules, including guidance concerning transfers of assets for use in the active conduct of a trade or business, stock transfers, transfers of intangible assets, and transfers of branch operations that have operated at a loss.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 367; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/16/1986	51 FR 17990
Final Action	12/00/2010	

Additional Information: REG-209042-86 (INTL-610-86) Drafting attorney: Sean W. Mullaney (202) 622-3860 Reviewing attorney: Charles P. Besecky (202) 622-3860 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-AM97

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Title: Outbound Transfers of Property to Foreign Corporations

Abstract: The income tax regulations under section 367(a) will be amended to reflect the changes made to that section by the Technical and Miscellaneous Corrections Act of 1988. Section 367(a)(5) now provides that a transfer of assets to a foreign corporation in an exchange described in section 361 is subject to section 367(a)(1), unless certain ownership requirements and other conditions are met. The regulations will provide guidance regarding the application of this section. The change in the statute was necessitated by the repeal of "General Utilities."

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 367; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/20/2008	73 FR 49278
NPRM Comment Period End	11/18/2008	
Final Action	12/00/2010	

Additional Information: REG-209006-89 (INTL-089-89) Drafting attorney: Sean W. Mullaney (202) 622-3860 Reviewing attorney: Charles P. Besecky (202) 622-3860 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-AQ74

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Title: Definition of "Highly Compensated Employee"

Abstract: The regulations define the term "highly compensated employee" under section 414(q) of the Internal Revenue Code (Code). Temporary and proposed regulations, under sections 414(q) and 414(s), were published February 19, 1988 (53 FR 4965). Final regulations, under section 414(s), were published September 19, 1991 (56 FR 47659), under project EE-129-86. The regulations under section 414(q) were split off from project EE-129-86. It is anticipated that proposed regulations under section 414(q) will be published in the future under project REG-209558-92 (EE-32-92).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 414; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	02/19/1988	53 FR 4999
NPRM Comment Period End	04/19/1988	
Partially Closed by TD 8548	06/27/1994	59 FR 32911
Final Action	12/00/2010	

Additional Information: REG-209558-92 Drafting attorney: R. Lisa Mojiri-Azad (202) 622-6060 Reviewing attorney: Patricia M. McDermott (202) 622-6000 Treasury attorney: George Bostick (202) 622-0592 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AS85

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Title: Mark-to-Market Upon Disposition

Abstract: The regulations address the relationship between mark-to-market accounting and accrual of stated interest, discount and premium, and between mark-to-market accounting and the tax treatment of bad debts. The regulations also provide that securities are to be marked to market upon disposition by a dealer and the exemption from marking to market in certain securitization transactions.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 475; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/04/1995	60 FR 397
NPRM Comment Period End	04/04/1995	
Final Action	12/00/2010	

Additional Information: REG-209724-94 (FI-42-94) Drafting attorney: Alice M. Bennett (202) 622-3950 Reviewing attorney: Robert B. Williams (202) 622-3960 Treasury attorney: Michael Novey (202) 622-1339 CC: FIP Sections 1.475(a)-3 finalized in TD 8700. Sections 1.475(b)-4 finalized in TD 8700. Sections 1.475(c)-2 finalized in TD 8700.

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-AT46

 [View Related Documents](#)

Title: Straddles--Miscellaneous Issues

Abstract: This regulation clarifies the circumstances in which common stock may be personal property for purposes of section 1092.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1092; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/02/1995	60 FR 21482
NPRM Comment Period End	07/31/1995	
Final Action	06/00/2011	

Additional Information: REG-209768-95 (FI-21-95) Drafting attorney: Mary J. Brewer (202) 622-3960 Reviewing attorney: Christina A. Morrison (202) 622-3950 Treasury attorney: Michael Novey (202) 622-1339 CC: FIP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-AU49

 [View Related Documents](#)

Title: Recomputation of Life Insurance Reserves

Abstract: These regulations will permit recomputation of life insurance reserves that were not originally computed according to the requirements of section 816(b)(1)(A).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 816; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/02/1997	62 FR 71
NPRM Comment Period End	04/02/1997	
Final Action	12/00/2010	

Additional Information: REG-246018-96 Drafting attorney: Lori A. Robbins (202) 622-6940 Reviewing attorney: Sheryl B. Flum (202) 622-6282 Treasury attorney: Mark S. Smith (202) 622-0180 CC: FIP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AW06

 [View Related Documents](#)

Title: Mark-to-Market Accounting for Dealers in Commodities and Traders in Securities and Commodities

Abstract: This regulation provides guidance concerning mark-to-market accounting for securities traders and commodities dealers and traders.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 475; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/28/1999	64 FR 4374
NPRM Comment Period End	05/13/1999	
Final Action	12/00/2010	

Additional Information: REG-104924-98 Drafting attorney: Lauren J. Medovoy (202) 622-3920 Reviewing attorney: Robert B. Williams (202) 622-3950 Treasury attorney: Michael Novey (202) 622-1339 CC: FIP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AX46

 [View Related Documents](#)

Title: Awarding of Costs and Certain Fees

Abstract: The proposed amendments to the Treasury Regulations incorporate the 1997 and 1998 amendments to 26 U.S.C. 7430, relating to the awarding of attorney's fees in administrative and court proceedings. The amendments to 26 U.S.C. 7430 were enacted under the Taxpayer Relief Act of 1997 and the IRS Restructuring and Reform Act of 1998.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7430; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	11/25/2009	74 FR 61589
NPRM Comment Period End	02/08/2010	
Outlines of Topics Due	02/10/2010	
Public Hearing	03/10/2010	
Final Action	12/00/2010	

Additional Information: REG-111833-99 Drafting attorney: Ronald J. Goldstein (202) 622-4910 Reviewing attorneys: Susan T. Mosley (202) 622-7950 and Henry S. Schneiderman (202) 622-3400 Treasury attorney: Bryon Christensen (202) 622-1335 CC: PA: Branch 5

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AX92

 [View Related Documents](#)

Title: Capitalization of Interest and Carrying Charges Properly Allocable to Straddles

Abstract: These regulations will clarify the types of payments that may be "interest" or "carrying charges" subject to 26 U.S.C. 263(g), clarify the operation of the capitalization rules of 26 U.S.C. 263(g), and also clarify what constitutes "positions" and "losses" subject to 26 U.S.C. 1092.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 263; 26 USC 1092; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	01/18/2001	66 FR 4746
NPRM Comment Period End	05/01/2001	
Final Action	06/00/2011	

Additional Information: REG-105801-00 Drafting attorney: Mary J. Brewer (202) 622-3960 Reviewing attorney: Christina A. Morrison (202) 622-3950 Treasury attorney: Michael Novey (202) 622-1339 CC: FIP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BA46

 [View Related Documents](#)

Title: Amendment to the Definition of Refunding

Abstract: This regulation will amend the definition of a refunding issue applicable to tax-exempt bonds issued by State and local governments.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 150-1; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	04/10/2002	67 FR 17309
Outlines of Topics Due	07/09/2002	
NPRM Comment Period End	07/09/2002	
Public Hearing	07/30/2002	
Final Action	12/00/2010	

Additional Information: REG-165706-01 Drafting attorney: Johanna Som de Cerff (202) 622-4438 Reviewing attorney: James A. Polfer (202) 622-3980 CC: FIP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Local; State

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BA53

 [View Related Documents](#)

Title: Noncompensatory Partnership Options

Abstract: These regulations will describe the tax treatment of noncompensatory partnership options.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 171; 26 USC 704; 26 USC 721; 26 USC 761; 26 USC 1272 and 1273; 26 USC 1275; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/22/2003	68 FR 2930
Outlines of Topics Due	04/29/2003	
NPRM Comment Period End	04/29/2003	
Public Hearing	05/20/2003	
Final Action	06/00/2011	

Additional Information: REG-103580-02 Drafting attorney: Joy C. Spies (202) 622-3998 Reviewing attorney: Dianna K. Miosi (202) 622-3000 Treasury attorney: Robert Crnkovich (202) 622-0843 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BA99

 [View Related Documents](#)

Title: Timely Mailing Treatment

Abstract: This regulation will expressly provide that a registered or certified mail receipt is the sole means to prove delivery of a document to the Internal Revenue Service.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7502; 26 USC 7805



Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	09/21/2004	69 FR 56377
NPRM Comment Period End	12/20/2004	
Final Action	12/00/2010	

Additional Information: REG-138176-02 Drafting attorney: Steven L. Karon (202) 622-4570 Reviewing attorney: Charles A. Hall (202) 622-4910 Treasury attorney: Eric San Juan (202) 622-0224 CC: PA: Branch 7

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BB18

 [View Related Documents](#)

Title: Toll Telephone Service--Definition

Abstract: This regulation provides amendments to regulations relating to the definition of toll telephone service.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 49 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	04/01/2003	68 FR 15690
NPRM Comment Period End	06/30/2003	
Outlines of Topics Due	07/15/2003	
Public Hearing	09/10/2003	
Final Action	06/00/2011	

Additional Information: REG-141097-02 Drafting attorney: Taylor Cortright (202) 622-3130 Reviewing attorneys: Frank Boland (202) 622-3130 and Curt Wilson (202) 622-3000 Treasury attorney: John Parcell (202) 622-2578 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BB23

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Title: Mixed-Use Output Facilities

Abstract: This regulation describes rules relating to mixed-use output facilities.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	09/23/2002	67 FR 59767
ANPRM Comment Period End	12/23/2002	
NPRM	09/26/2006	71 FR 56072
NPRM Comment Period End	12/26/2006	
Public Hearing	01/11/2007	
Final Action	12/00/2010	

Additional Information: REG-142599-02 Drafting attorney: Zoran Stojanovic (202) 622-3721 Reviewing attorney: Johanna Som de Cerff (202) 622-4438 Treasury attorney: John Cross (202) 622-1322 CC: FIP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Local; State

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Merge with 1545-BC07

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BB82

 [View Related Documents](#)

Title: Notional Principal Contracts; Contingent Nonperiodic Payments

Abstract: These regulations relate to the character and the inclusion into income and deduction of contingent nonperiodic payments made pursuant to a notional principal contract.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1; 26 CFR 602 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	02/26/2004	69 FR 8886
NPRM Comment Period End	05/04/2004	
Final Action	12/00/2010	

Additional Information: REG-166012-02 Drafting attorney: Anna H. Kim (202) 622-3735 Reviewing attorney: Rebecca L. Harrigal (202) 622-3449 Treasury attorney: Karl Walli (202) 622-3735 CC: FIP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BB94

 [View Related Documents](#)

Title: Accrual for Certain Real Estate Mortgage Investment Conduit (REMIC) Regular Interests

Abstract: The regulations provide guidance on the accrual of original issue discount on certain REMIC regular interests.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1271 and 1275; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/25/2004	69 FR 52217
NPRM Comment Period End	11/23/2004	
Final Action	12/00/2010	

Additional Information: REG-108637-03 Drafting attorney: Patrick E. White (202) 622-3920 Reviewing attorney: Stephen Larson (202) 622-3900 CC: FIP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BC07

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Title: General Allocation and Accounting Regulations

Abstract: This regulation provides rules for the allocation of and accounting for bond proceeds for purposes of determining whether bonds are private activity bonds under section 141 of the Internal Revenue Code.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	09/26/2006	71 FR 56072
NPRM Comment Period End	12/26/2006	
Public Hearing	01/11/2007	
Final Action	12/00/2010	

Additional Information: REG-140379-02 Drafting attorney: Zoran Stojanovic (202) 622-3721 Reviewing attorney: Johanna Som de Cerff (202) 622-4438 Treasury attorney: John Cross (202) 622-1322 CC: FIP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Local; State

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Merge with 1545-BB23; Related to 1545-BH48

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BC11

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Title: Notarization Requirement for Statements of Purchase

Abstract: The regulations would modify the requirement that statements of purchase of qualified replacement property be notarized within 30 days of purchase.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1042(a)(1); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/10/2003	68 FR 41087
NPRM Comment Period End	10/08/2003	
Final Action	12/00/2010	

Additional Information: REG-121122-03 Drafting attorney: John T. Ricotta (202) 622-6060 Reviewing attorney: Lisa Mojiri-Azad (202) 622-6060 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No  
Energy Affected: No  
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Federalism: No

Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BC23

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Title: Special Consolidated Return Rules for Interest Expense Disallowed Under Section 265(a)(2)

Abstract: The regulation will address the treatment of interest income with respect to an intercompany loan when the source of funds is borrowing from a nonmember and there is a disallowance of interest expense under section 265(a)(2).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1502; 26 USC 7701; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/07/2004	69 FR 25535
NPRM Comment Period End	08/05/2004	
Final Action	06/00/2011	

Additional Information: REG-128590-03 Drafting attorney: Frances L. Kelly (202) 622-7072 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BC82

 [View Related Documents](#)

Title: Regulations Governing the Performance of Actuarial Services Under the Employee Retirement Income Security Act of 1974

Abstract: Regulations would govern the performance of actuarial service under the Employee Retirement Income Security Act of 1974 (ERISA). The regulations will cover the qualifications required for enrollment, continuing education requirements for enrolled actuaries, professional standards for the performance of actuarial services under ERISA, the grounds for disciplinary action against an enrolled actuary, and the procedures to be followed in taking disciplinary actions.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 20 CFR 901 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 29 USC 1241; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	09/21/2009	74 FR 48030
NPRM Comment Period End	11/20/2009	
Public Hearing--2/25/2010	12/15/2009	74 FR 66259
Outlines of Topics Due	01/25/2010	
Final Action	12/00/2010	

Additional Information: REG-159704-03 Drafting attorney: Michael P. Brewer (202) 622-6090 Reviewing attorney: Michael J. Roach (202) 622-6090 Treasury attorney: Harlan Weller (202) 622-1001 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BC94

 [View Related Documents](#)

Title: Guidance Regarding the Active Trade or Business Requirement Under Section 355(b)

Abstract: The proposed rulemaking will provide guidance regarding the active trade or business requirement under section 355(b).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.355-3 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	05/08/2007	72 FR 26012
NPRM Comment Period End	08/06/2007	
Final Action	06/00/2011	

Additional Information: REG-123365-03 Drafting attorney: Russell P. Subin (202) 622-7790 Reviewing attorney: Stephen P. Fattman (202) 622-7700 Treasury attorney: Donald Bakke (202) 622-0865 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BD09

 [View Related Documents](#)

Title: Public Inspection of Written Determinations Under Section 6110 of the Internal Revenue Code (Temporary)

Abstract: These temporary regulations will replace and update the existing regulation to include procedures for the public availability of Chief Counsel advice. The regulations also reflect changes to the organizational structure of the Internal Revenue Service and Office of Chief Counsel, changes to the Code, and technological advances related to the electronic availability of Internal Revenue Service documents to the public.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Regulations	12/00/2010	

Additional Information: REG-113129-98 Drafting attorney: Deborah C. Lambert-Dean (202) 622-7950 Reviewing attorney: Donald Squires (202) 622-7950 Treasury attorney: Eric San Juan (202) 622-0224 CC: PA: Branch 6

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-AX40

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BD20

 [View Related Documents](#)

Title: Section 42 Qualified Contract Provisions

Abstract: This proposed regulation under sections 42(h)(6)(F) and 42(h)(6)(K) will provide guidance for provisions relating to qualified contracts.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 42; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/19/2007	72 FR 33706
Outlines of Topics Due	09/13/2007	
NPRM Comment Period End	09/17/2007	
Public Hearing	10/15/2007	
Final Action	12/00/2010	

Additional Information: REG-114084-04 Drafting attorney: David A. Selig (202) 622-3040 Reviewing attorney: Christopher J. Wilson (202) 622-3040 Treasury reviewer: Michael Novey (202) 622-1339 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: State

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BD32

 [View Related Documents](#)

Title: Coordination of United States and Certain Possessions Income Taxes (Temporary)

Abstract: Internal Revenue Code section 7654 contains provisions for coordination of U.S. and certain possessions income taxes. Specifically, section 7654 provides for "cover over" of the net collection of taxes imposed under chapter 1 or deducted and withheld under chapter 24. Section 7654 of the Internal Revenue Code of 1986 provides specific rules for cover over with regard to the possessions American Samoa and the U.S. Virgin Islands. Section 7654 of the 1954 Code, as amended in 1972 by Public Law 92-606, provides specific rules for cover over with regard to the possessions Guam and the Northern Mariana Islands (NMI). Section 7654 of the 1954 Code remains applicable to Guam and the NMI because neither of these two possessions has an effective implementing agreement with the United States, in accordance with the Tax Reform Act of 1986, Public Law 99-514. The regulations will provide rules under both the 1954 Code and the 1986 Code versions of section 7654.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1; 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule	01/00/2011	

Additional Information: REG-139900-03 Drafting attorney: Cleve Lisecki (202) 435-5262 Reviewing attorney: Ricardo A. Cadenas (202) 435-5262 Treasury attorney: Michael Plowgian (202) 622-0846 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BC54

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BD81

 [View Related Documents](#)

Title: Update and Revision of Treasury Regulation Sections 1.381(c)(4) and (5)-1

Abstract: The final regulations will continue to focus on how to determine the principal accounting method; how taxpayers will procedurally change their accounting methods when they're not permitted to use or prefer not to use the principal accounting method; how taxpayers will reflect the difference in computing taxable income when they change their accounting methods; reconciling Treasury Regulation section 1.381(c)(4) language, terms, and conditions with Treasury Regulation section 1.381(c)(5); and reordering, simplifying, and indexing Treasury Regulation sections 1.381 (c)(4) and (5).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 381(c)(4) and 381(c)(5); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	11/16/2007	72 FR 64545
NPRM Comment Period End	02/14/2008	
Final Action	12/00/2010	

Additional Information: REG-151884-03 Drafting attorney: Cheryl L. Oseekey (202) 622-4970 Reviewing attorney: Roy A. Hirschhorn (202) 622-4970 Treasury attorney: Eric Lucas (202) 622-0869 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BD93

 [View Related Documents](#)

Title: Employer's Annual Federal Employment Tax Return--Form 944

Abstract: This regulation will amend section 31.6011(a)-4 of the Withholding Taxes Regulations to allow the filing of Form 944, "Employer's Annual Federal Employment Tax Return," for employers selected by the IRS to participate in the Employer's 941 Annual Employment Tax Return Program.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 31 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 6011; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/03/2006	71 FR 46
NPRM Comment Period End	04/03/2006	
Public Hearing	04/26/2006	
Second NPRM	12/29/2008	73 FR 79423
Second NPRM Comment Period End	03/30/2009	
Final Action	12/00/2010	

Additional Information: REG-148568-04 Drafting attorney: Kevin B. Connelly (202) 622-3630 Reviewing attorney: Peter J. Devlin (202) 622-3630 CC: PA: Branch 4

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal

Small Entities Affected: Business

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BE00

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BE04

 [View Related Documents](#)

Title: Dye Injection of Diesel Fuel and Kerosene

Abstract: The regulations relate to the diesel fuel and kerosene excise tax and reflect changes made by the American Jobs Creation Act of 2004 (Act) regarding mechanical dye injection systems. Under the Act, diesel fuel and kerosene that are to be used in a nontaxable use must be indelibly dyed by use of a mechanical dye injection system that satisfies the requirements set forth in the regulations. The purpose of the regulations is to establish standards for tamper-resistant mechanical injector dyeing that are reasonable, cost-effective, and set levels of security commensurate with the applicable facility.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 48 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	04/26/2005	70 FR 21361
Outlines of Topics Due	06/27/2005	
NPRM Comment Period End	06/27/2005	
Public Hearing	07/19/2005	
Final Action	04/00/2011	

Additional Information: REG-154000-04 Drafting attorney: Charles J. Langley (202) 622-3130 Reviewing attorneys: Frank K. Boland (202) 622-3130 and Curt G. Wilson (202) 622-3000 Treasury attorney: John Parcell (202) 622-2578 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BE13

 [View Related Documents](#)

Title: Circular 230--Covered Opinion Amendments

Abstract: These regulations propose amendments to the standards for tax opinions related to municipal bonds.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 10 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 31 USC 330; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/20/2004	69 FR 75887
NPRM Comment Period End	03/01/2005	
Public Hearing	03/22/2005	
Final Action	12/00/2010	

Additional Information: REG-159824-04 Drafting attorney: Matthew Lucey (202) 622-4570 Reviewing attorney: Brinton T. Warren (202) 622-7134 Treasury attorney: Bryon Christensen (202) 622-1335 CC: PA: Branch 7

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BA70

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BE18

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Title: Capitalization of Amounts Paid To Repair or Improve Tangible Property

Abstract: This regulation will clarify the extent to which taxpayers must capitalize expenditures to repair, improve, or rehabilitate tangible property.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/21/2006	71 FR 48590
NPRM Comment Period End	11/20/2006	
Second NPRM	03/10/2008	73 FR 12838
Second NPRM Comment Period End	06/09/2008	
Public Hearing	06/24/2008	
Final Action	12/00/2010	

Additional Information: REG-168745-03 Drafting attorney: Merrill D. Feldstein (202) 622-4950 Treasury attorney: Brandon Carlton (202) 622-6865 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BE23

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Title: Farmer and Fisherman Income Averaging Under the American Jobs Creation Act of 2004

Abstract: The project will amend the farm income averaging regulations under section 1.1301-1 to include the concept of fishing business.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1301; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/22/2008	73 FR 42538
NPRM Comment Period End	10/20/2008	
Final Action	12/00/2010	

Additional Information: REG-161695-04 Drafting attorney: Erika C. Reigle (202) 622-4950 Reviewing attorney: Christopher F. Kane (202) 622-4950 Treasury attorney: John Parcell (202) 622-2578 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Related to 1545-BE39

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BE58

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Title: Limitation on Transfer of Built-In Losses

Abstract: These regulations will provide guidance for applying 26 U.S.C. 362(e)(2), relating to the limitation on transfer of built-in losses. These proposed regulations will be repropounded under RIN 1545-BF43, that will also include proposed regulations for applying 26 USC 362(e)(1) in adjusting basis to avoid the importation of built-in losses.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 362(e); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	10/23/2006	71 FR 62067
NPRM Comment Period End	01/22/2007	
Final Action	12/00/2010	

Additional Information: REG-110405-05 Drafting attorney: Jean R. Brenner (202) 622-4732 Reviewing attorney: Theresa A. Abell (202) 622-4117 Treasury attorney: Donald Bakke (202) 622-0865 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BE59

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BE77

 [View Related Documents](#)

Title: Start-Up and Organizational Expenditures

Abstract: The proposed regulations implement the changes to sections 195, 248, and 709 of the Internal Revenue Code, made by section 902 of the American Jobs Creation Act of 2004 (Pub. L. No. 108-357). Under the Act, a corporate taxpayer may elect to deduct up to \$5000 of start-up expenditures and \$5000 of organizational expenditures in the taxable year in which the trade or business begins. The remainder of the start-up or organizational expenditures are allowed as deductions ratably over the 180-month period beginning with the month the corporation begins business. Similar rules are provided for organizational and syndication fees for partnerships.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 195; 26 USC 248; 26 USC 709; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/08/2008	73 FR 38940
NPRM Comment Period End	10/06/2008	
Final Action	06/00/2011	

Additional Information: REG-164965-04 Drafting attorney: R. Matthew Kelley (202) 622-7900 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BE89

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Title: Targeted Populations Under Section 45D(e)(2) for the New Market Tax Credit

Abstract: The regulation provides guidance under section 45D regarding how an entity meets the requirements to be a qualified active low-income community business for purposes of the new markets tax credit when its activities involve targeted populations.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 450; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	09/24/2008	73 FR 54990
Outlines of Topics Due	12/26/2008	
NPRM Comment Period End	12/23/2008	
Public Hearing	01/22/2009	
Final Action	12/00/2010	

Additional Information: REG-142339-05 Drafting attorney: Julie Hanlon-Bolton (202) 622-3040 Reviewing attorney: Paul F. Handleman (202) 622-3040 Treasury reviewer: Brandon Carlton (202) 622-6865 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BE96

 [View Related Documents](#)

Title: Capital Costs Incurred To Comply With EPA Sulfur Regulations

Abstract: This regulation provides guidance under section 179B of the Internal Revenue Code relating to EPA sulfur regulations.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/27/2008	73 FR 36475
Outline of Topics Due	09/22/2008	
NPRM Comment Period End	09/25/2008	
Public Hearing Cancellation	10/07/2008	73 FR 58514
Public Hearing	10/28/2008	
Final Action	03/00/2011	

Additional Information: REG-143453-05 Drafting attorney: Philip Tiegerman (202) 622-3110 Reviewing attorney: Charles B. Ramsey (202) 622-3110 Treasury attorney: John Parcell (202) 622-2578 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BE97

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF00

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Title: Cafeteria Plans

Abstract: This action proposes regulations on cafeteria plans (employee welfare benefit plans allowing employees to choose between taxable benefits and nontaxable benefits (for example, employer-provided accident and health plans, group term life insurance, or dependent care assistance programs)).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 125; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/06/2007	72 FR 43938
Outlines of Topics Due	10/25/2007	
NPRM Comment Period End	11/05/2007	
Public Hearing	11/15/2007	
Final Action	12/00/2010	

Additional Information: REG-142695-05 Drafting attorney: Mireille Khoury (202) 622-6080 Reviewing attorney: Harry Beker (202) 622-6080 Treasury attorney: Kevin Knopf (202) 622-2329 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Related RINs: Related to 1545-BF01

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BF05

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Title: Election To Expense Certain Refineries

Abstract: These regulations provide guidance under section 179C of the Internal Revenue Code relating to the election to expense certain refineries.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 179C

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/09/2008	73 FR 39270
NPRM Comment Period End	09/08/2008	
Outlines of Topics Due	10/14/2008	
Public Hearing Cancellation	11/06/2008	73 FR 66001
Public Hearing	11/20/2008	
Final Action	03/00/2011	

Additional Information: REG-146895-05 Drafting attorney: Philip Tiegerman (202) 622-3441 Reviewing attorney: Brenda M. Stewart (202) 622-4443 Treasury attorney: John Parcell (202) 622-2578 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BF06

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF08

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Title: Nuclear Decommissioning Cost

Abstract: This action proposes regulations under the Energy Tax Incentives Act of 2005 concerning nuclear decommissioning costs.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: Not Yet Determined (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: Not Yet Determined

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/31/2007	72 FR 74213
NPRM Comment Period End	03/31/2008	
Final Action	12/00/2010	

Additional Information: REG-147290-05 Drafting attorney: Patrick S. Kirwan (202) 622-3110 Reviewing attorney: Peter C. Friedman (202) 622-3110 Treasury attorney: John Parcell (202) 622-2578 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Related RINs: Related to 1545-BF09

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF12

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Title: Clean Renewable Energy Bonds (Temporary)

Abstract: Section 54 of the Code allows certain specified entities to issue Clean Renewable Energy Bonds. Taxpayers who purchase these bonds are entitled to a credit against income tax in lieu of receiving interest payments from the Clean Renewable Energy Bond issuers. These regulations explain the requirements for issuing the bonds and for claiming the tax credit.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: PL 109-58, sec 1303(d); 26 USC 54; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Regulations	12/00/2010	

Additional Information: REG-148071-05 Drafting attorney: Zoran Stojanovic (202) 622-3721 Reviewing attorney: Timothy L. Jones (202) 622-3701 Treasury attorney: John Cross (202) 622-1322 CC: FIP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Local; State; Tribal

Small Entities Affected: Business

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BF11

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BF17

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Title: Alcohol Fuel and Biodiesel

Abstract: Sections 40A, 6426, and 6427(e) were added to the Internal Revenue Code (Code) by the American Jobs Creation Act of 2004 (Pub. L. 108-357)(ACT). The Act also amended section 40 of the Code. These Code provisions relate to credits for alcohol and biodiesel used as a fuel and credits and payments for alcohol fuel and biodiesel mixtures. The regulations will provide guidance on these Code sections.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 6426 and 6427 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 6426; 26 USC 6427(e); 26 USC 40A; 26 USC 40; 26 USC 34; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/29/2008	73 FR 43890
NPRM Comment Period End	10/27/2008	
Public Hearing	02/09/2009	
Final Action	03/00/2011	

Additional Information: REG-155087-05 Drafting attorney: Taylor Cortright (202) 622-3130 Reviewing attorney: Frank Boland (202) 622-3130 and Curt Wilson (202) 622-3000 Treasury attorney: John Parcell (202) 622-2578 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF20

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Title: Credit for Production From Advanced Nuclear Power Facilities (Temporary)

Abstract: These temporary regulations will provide guidance for implementation of new section 45J; in particular, the regulations will provide a certification process for approval and allocation of the National Megawatt Limitation.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: Not Yet Determined (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 45J; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Regulation	06/00/2011	

Additional Information: REG-157616-05 Drafting attorney: Patrick S. Kirwan (202) 622-3110 Reviewing attorney: Peter Friedman (202) 622-3110 Treasury attorney: John Parcell (202) 622-2578 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Undetermined

Small Entities Affected: No

Federalism: No

Related RINs: Related to 1545-BF19

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---

Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF27

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Title: Debt Satisfied by a Partnership Interest

Abstract: These proposed regulations address the application of section 108(e)(8) to partnerships and their partners in determining the discharge of indebtedness income of a partnership that transfers a partnership interest to a creditor in satisfaction of the partnership's indebtedness.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 108; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	10/31/2008	73 FR 64903
Outlines of Topics Due	01/27/2009	

NPRM Comment Period End	01/29/2009	
Public Hearing Cancelled	02/11/2009	74 FR 6841
Public Hearing	02/19/2009	
Final Action	12/00/2010	

Additional Information: REG-164370-05 Drafting attorney: Megan A. Stoner (202) 622-3070 Reviewing attorney: Mary Beth Carchia (202) 622-3070 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Undetermined

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BF33

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Title: Taxpayer Assistance Orders

Abstract: Proposed amendments would address Treasury Regulation section 301.7811-1 to ensure that the regulation reflects amendments to section 7811 of the Internal Revenue Code regarding taxpayer assistance orders.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 42 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 7811(a)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/27/2009	74 FR 36973
NPRM Comment Period End	10/26/2009	
Final Action	12/00/2010	

Additional Information: REG-152166-05 Drafting attorney: Janice R. Feldman (202) 622-8488 Reviewing attorney: Judith M. Wall (202) 622-8131 Treasury attorney: Bryon Christensen (202) 622-1335 CC: NTA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BF34

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Title: Entertainment Expense Disallowance

Abstract: These regulations implement the JOBS Act 2004 amendments to sections 274(e)(2) and (e)(9), regarding limitations on deductions for expenses for entertainment of specified individuals.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 274; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/15/2007	72 FR 33169
NPRM Comment Period End	09/13/2007	
Public Hearing	10/25/2007	
Final Action	12/00/2010	

Additional Information: REG-147171-05 Drafting attorney: Michael A. Nixon (202) 622-4930 Reviewing attorney: Kathleen Reed (202) 622-4930 Treasury attorney: Eric San Juan (202) 622-0224 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF38

 [View Related Documents](#)

Title: Failure To Maintain List of Advisees With Respect to Reportable Transactions

Abstract: The temporary regulation regards the penalty imposed under section 6708 for a person required to maintain a list under section 6112 who fails to make the list available upon the request of the Secretary.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 6708-1T; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Regulations	12/00/2010	

Additional Information: REG-160873-04 Drafting attorney: Grace H. Kim (202) 622-4940 Reviewing attorney: Lawrence E. Mack (202) 622-4940 Treasury attorney: Bryon Christensen (202) 622-1335 CC: PA: Branch 2

Regulatory Flexibility Analysis

Government Levels Affected: No

Required: Undetermined

Federalism: No

Energy Affected: No  
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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF41

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Title: Accuracy-Related Penalties

Abstract: These are temporary regulations regarding the new provisions and amendments made to code sections 6662, 6662A, and 6664 by the American Jobs Creation Act of 2004 and the Gulf Opportunity Zone Act of 2005.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 6662A; 26 USC 6662; 26 USC 6664; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Regulations	12/00/2010	

Additional Information: REG-160870-04 Drafting attorney: Samuel T. Williams (202) 622-4940 Reviewing attorney: Ashton P. Trice (202) 622-4940 Treasury attorney: Bryon Christensen (202) 622-1335 CC: PA: Branch 2

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BF40

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF47

 [View Related Documents](#)

Title: Guidance Under Section 7874 Regarding Surrogate Foreign Corporations

Abstract: This document will add proposed regulations under section 7874 of the Internal Revenue Code relating to the determination of whether a foreign entity is treated as a surrogate foreign corporation under section 7874(a)(2)(B). A new set of temporary regulations is being issued in conjunction with these proposed regulations, and the text of those temporary regulations will serve as the text of these proposed regulations.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: Undetermined

Unfunded Mandates: No

CFR Citation: 26 CFR 1; 26 CFR 1.7874-2 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 7874

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	06/06/2006	71 FR 32495
NPRM Comment Period End	09/05/2006	
Public Hearing	10/24/2006	71 FR 32495
Second NPRM	06/12/2009	74 FR 27947
Second NPRM Comment Period End	09/10/2009	
Final Action	06/00/2011	

Additional Information: REG-112994-06 Drafting attorney: Milton M. Cahn (202) 622-3860 Reviewing attorney: Charles P. Besecky (202) 622-3860 Treasury attorney: Jose Murillo (202) 622-5166 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BI81

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF50

 [View Related Documents](#)

Title: Further Guidance Regarding Application of Section 409A and Income Inclusion

Abstract: Regulations regarding the measurement of income inclusion and calculation of applicable taxes under section 409A of the Internal Revenue Code.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 409A; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/08/2008	73 FR 74380
NPRM Comment Period End	01/07/2009	
Public Hearing	04/02/2009	
Final Action	06/00/2011	

Additional Information: REG-148326-05 Drafting attorney: Keith E. Ranta (202) 622-6030 Reviewing attorney: William C. Schmidt (202) 622-6030 Treasury attorney: Helen Morrison (202) 622-1357 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF59

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Title: Section 6707 and The Failure To Furnish Information Regarding Reportable Transactions

Abstract: These are proposed regulations regarding the imposition of penalties under section 6707 of the Internal Revenue Code on material advisors who fail to file a return under section 6111(a) or file false or incomplete information with respect to a reportable transaction.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1; 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 6091; 26 USC 6707; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/22/2008	73 FR 78254
NPRM Comment Period End	03/23/2009	
Final Action	12/00/2010	

Additional Information: REG-160872-04 Drafting attorney: Emily M. Lesniak (202) 622-4940 Reviewing attorney: Ashton P. Trice (202) 622-4940 CC: PA: Branch 2

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BF60

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF60

 [View Related Documents](#)

Title: Section 6707 and the Failure To Furnish Information Regarding Reportable Transactions

Abstract: These are temporary regulations regarding the imposition of penalties under section 6707 of the Internal Revenue Code on material advisors who fail to file a return under section 6111(a) or file false or incomplete information with respect to a reportable transaction.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule



Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1; 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 6091; 26 USC 6707; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Regulations	12/00/2010	

Additional Information: REG-160872-04 Drafting attorney: Emily M. Lesniak (202) 622-4940 Reviewing attorney: Ashton P. Trice (202) 622-4940 CC: PA: Branch 2

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BF59

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF61

 [View Related Documents](#)

Title: Section 6707A and the Failure To Include on Any Return or Statement Any Information Required To Be Disclosed Under Section 6011 With Respect to a Reportable Transaction

Abstract: These proposed regulations regard the imposition of penalties under section 6707A of the Internal Revenue Code for the failure to include on any return or statement any information required to be disclosed under section 6011 with respect to a reportable transaction.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 6707A; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	09/11/2008	73 FR 52805
NPRM Comment Period End	12/10/2008	
Final Action	12/00/2010	

Additional Information: REG-160868-04 Drafting attorney: Adrienne M. Mikolashek (202) 622-4940 Reviewing attorney: Ashton P. Trice (202) 622-4940 CC: PA: Branch 2

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BF62

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF80

 [View Related Documents](#)

Title: Guidance Under Section 67 Regarding Miscellaneous Itemized Deductions of a Trust or Estate

Abstract: These regulations provide guidance that will address the application of IRC section 67 to the permissible itemized deductions of a trust or estate.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 67; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Outlines of Topics Due	07/27/2007	
NPRM	07/27/2007	72 FR 41243
NPRM Comment Period End	10/25/2007	
Public Hearing	11/14/2007	
Final Action	12/00/2010	

Additional Information: REG-128224-06 Drafting attorney: Jennifer Keeney (202) 622-3060 Reviewing attorney: Bradford R. Poston (202) 622-3060 Treasury attorney: Catherine Hughes (202) 622-9407 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Organizations

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF81

 [View Related Documents](#)

Title: Regulation To Delete the Tort Type Rights Test From the Section 104(a)(2) Regulations

Abstract: These proposed regulations will amend section 1.104(c) of the Income Tax Regulations to reflect the amendments made to section 1.104(a)(2) by sections 1605(a) and (b) of the Small Business Job Protection Act of 1996. The regulations are also amended to delete the requirement that damages qualify for exclusion from gross income under section 104(a)(2) of the Code only if the legal suit, action, or settlement agreement in which the damages are received is based upon tort or tort type rights.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 104-1(c); 26 USC 7805

Legal Deadline:

Action	Source	Description	Date
NPRM	Statutory		06/30/2006

Timetable:

Action	Date	FR Cite
NPRM	09/15/2009	74 FR 47152
NPRM Comment Period End	12/14/2009	
Public Hearing - 02/23/2010	01/11/2010	75 FR 1301
Outlines of Topics Due	02/02/2010	
Final Action	12/00/2010	

Additional Information: REG-127270-06 Drafting attorney: Sheldon A. Iskow (202) 622-4920 Reviewing attorney: Michael J. Montemurro (202) 622-4920 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF94

 [View Related Documents](#)

Title: Deduction for Qualified Film and Television Production Costs

Abstract: This regulation proposes further guidance under section 181 and the treatment of certain qualified film and television productions.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 181

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	02/09/2007	72 FR 6190
NPRM Comment Period End	04/10/2007	
Final Action	12/00/2010	

Additional Information: REG-115403-05 Drafting attorney: Bernard P. Harvey (202) 622-4930 Reviewing attorney: Kathleen Reed (202) 622-4930 Treasury attorney: Eric Lucas (202) 622-0869 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Related to 1545-BF95

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG12

 [View Related Documents](#)

Title: Medical and Accident Insurance Benefits Under Qualified Plans

Abstract: These are final regulations under section 402(a) of the Internal Revenue Code regarding the tax treatment of payments by qualified plans for medical or accident insurance. The regulations also contain proposed conforming amendments to the regulations. These regulations affect administrators of, and participants and beneficiaries in, qualified plans.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 402; 26 USC 7805; PL 109-280, sec 845

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/20/2007	72 FR 46421
NPRM Comment Period End	11/19/2007	
Public Hearing	12/06/2007	
Final Action	12/00/2010	

Additional Information: REG-148393-06 Drafting attorney: Pamela R. Kinard (202) 622-6090 Reviewing attorney: Lisa Mojiri-Azad (202) 622-6060 CC: TEGE

Regulatory Flexibility Analysis Required: No  
Small Entities Affected: Business; Governmental  
Jurisdictions

Government Levels Affected: Local; State

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG13

 [View Related Documents](#)

Title: Withdrawal of Regulations Under Old Section 6323(B)(10)

Abstract: The proposed regulations provide guidance on the deletion of dollar limits and other references to make regulation conform to the current version of 26 U.S.C. 6323.

Priority: Info./Admin./Other

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 6323; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	04/17/2008	73 FR 20877
NPRM Comment Period End	06/16/2008	
Final Action	12/00/2010	

Additional Information: REG-141998-06 Drafting attorney: Debra A. Kohn (202) 622-3600 Reviewing attorney: Pamela W. Fuller (202) 622-3600 Treasury attorney: Jeanne F. Ross (202) 622-0999 CC: PA: Branch 3

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BG79

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BG15

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Title: Corporate Reorganizations: Guidance on the Measurement of Continuity of Interest

Abstract: The regulations will provide guidance regarding when continuity of interest is measured in certain transactions.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 368-1

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	03/20/2007	72 FR 13058
NPRM Comment Period End	06/18/2007	
Final Action	12/00/2010	

Additional Information: REG-146247-06 Drafting attorney: Richard C. Starke (202) 622-3497 Reviewing attorney: Treasury attorney: Donald Bakke (202) 622-0865 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BG14

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG31

 [View Related Documents](#)

Title: Payout Requirements for Type III Supporting Organizations That Are Not Functionally Integrated

Abstract: This regulation will provide the criteria for functionally integrated type III supporting organizations and provide the payout requirement for type III supporting organizations that are not functionally integrated.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1; 26 CFR 53 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: PL 109-208, 120 Stat 780 (2006) sec 1241(d); 26 USC 509(a)-4; 26 USC 509(a)(3); 26 USC 4943(f)(5); 26 USC 7805; ...

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	08/02/2007	72 FR 42335
ANPRM Comment Period End	10/31/2007	
NPRM	09/24/2009	74 FR 48672
NPRM Comment Period End	12/23/2009	
Final Action	12/00/2010	

Additional Information: REG-155929-06 Drafting attorney: Preston J. Quesenberry (202) 622-1124 Reviewing attorney: Philip T. Hackney (202) 622-1124 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Undetermined

Small Entities Affected: Organizations

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG34

 [View Related Documents](#)

Title: Time and Manner for Electing Capital Gain Treatment for Certain Self-Created Musical Works

Abstract: The proposed regulations will provide the time and manner for making the election specified in section 1221(b)(3).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.1221-3 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	02/08/2008	73 FR 7503
NPRM Comment Period End	05/08/2008	
Final Action	12/00/2010	

Additional Information: REG-153589-06 Drafting attorney: Jamie J. Kim (202) 622-4950 Reviewing attorneys: Christopher F. Kane (202) 622-4950 Andrew J. Keyso, Jr. (202) 622-7924 Treasury attorney: Eric San Juan (202) 622-0224 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BG35

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BG41

 [View Related Documents](#)

Title: Guidance on Arbitrage

Abstract: These regulations will provide guidance on arbitrage under section 148 of the Internal Revenue Code.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.148-0 and 1.148-1; 26 CFR 1.148-3 to 1.148-5; 26 CFR 1.148-8; 26 CFR 1.148-11 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 148; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	09/26/2007	72 FR 546606
NPRM Comment Period End	12/26/2007	
Public Hearing	01/30/2008	
Final Action	12/00/2010	

Additional Information: REG-106143-07 Drafting attorney: Vicky Tsilas (202) 622-4096 Reviewing attorney: Johanna Som de Cerff (202) 622-4438 Treasury attorney: John Cross (202) 622-1322 CC: FIP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Local; State

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG45

 [View Related Documents](#)

Title: Imposition of Withholding on Certain Payments Made by Government Entities

Abstract: Section 3402(t) was enacted by the Tax Increase Prevention and Reconciliation Act of 2005 to require governmental entities to withhold on certain payments for property or services.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 31.3402(t) (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/05/2008	73 FR 74082
NPRM Comment Period End	03/05/2009	
Final Action	12/00/2010	

Additional Information: REG-158747-06 Drafting attorney: Jean M. Casey (202) 622-6040 Reviewing attorney: Marie Cashman (202) 622-6010 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal; Local; State

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG53

 [View Related Documents](#)

Title: Information Reporting and Backup Withholding for Payment

Abstract: The proposed regulations allow a merchant/payee to opt out of the Qualified Payment Card Agent (QPCA) program by giving notice to a QPCA, however, the QPCA would be required to inform the cardholder that the payee is not a participant in the QPCA program and is not a qualified payee. In addition, the QPCA must advise the cardholder/payor of the cardholder/payor's obligation to solicit the TIN of a nonparticipating merchant/payee to which it makes a reportable payment. The proposed regulations also provide that QPCA may furnish the required notifications electronically including by posting a secure Web site.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 31; 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 6041; 26 USC 3406; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Public Hearing	07/13/2007	



NPRM	07/13/2007	72 FR 38534
NPRM Comment Period End	10/09/2007	
Final Action	12/00/2010	

Additional Information: REG-163195-05 Drafting attorney: Michael E. Hara (202) 622-7419 Reviewing attorney: James C. Gibbons (202) 622-4910 Treasury attorney: John Parcell (202) 622-2578 CC: PA: Branch 1

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal; Local; State;  
Tribal

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG57

 [View Related Documents](#)

Title: Compensation for Labor or Personal Services--Event Basis

Abstract: This regulation will address proposed changes to existing final regulations regarding the source of compensation for labor or personal services. The proposed changes are needed to clarify the determination of source of compensation of a person, including artist or athlete who is compensated for labor or personal services performed at a specific event. These proposed regulations affect such a person.

Priority: Other Significant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.861-4 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	10/17/2007	72 FR 58787
NPRM Comment Period End	01/15/2008	
Final Action	12/00/2010	

Additional Information: REG-114125-07 Drafting attorney: Joseph W. Vetting (202) 622-3850 Reviewing attorney: Richard L. Chewning (202) 622-3850 Treasury attorney: Ginny Chung (202) 622-9461 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Related RINs: Related to 1545-AO72

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG60

 [View Related Documents](#)

Title: Public Inspection of Material Relating to Tax-Exempt Organizations

Abstract: The proposed regulations clarify what documents relating to a tax-exempt organization the IRS may make available for public inspection.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301.6104(a)-1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 6104; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/14/2007	72 FR 45394
NPRM Comment Period End	11/13/2007	
Final Action	12/00/2010	

Additional Information: REG-116215-07 Drafting attorney: Mary E. Keys (202) 622-6070 Reviewing attorney: A.M. Gulas (202) 622-1124 Treasury attorney: Eric San Juan (202) 622-5293 CC: PA: Branch 7

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Undetermined

Small Entities Affected: No

Federalism: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG63

 [View Related Documents](#)

Title: Highway Use Tax

Abstract: This regulation addresses consequences of failing to file electronically, if required by section 4481(e).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 41.4481(e) (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/16/2009	74 FR 2910
NPRM Comment Period End	04/16/2009	
Final Action	12/00/2010	

Additional Information: REG-116699-07 Drafting attorney: Natalie Payne (202) 622-3130 Reviewing attorneys: Frank K. Boland (202) 622-3130 Curtis G. Wilson (202) 622-6909 Treasury attorney: John Parcell (202) 622-2578 CC: PSI

Regulatory Flexibility Analysis Required: No  
Small Entities Affected: Business  
Energy Affected: No  
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Government Levels Affected: Undetermined  
Federalism: Undetermined

Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG70

 [View Related Documents](#)

Title: Rules for Home Construction Contracts

Abstract: Proposed amendments to the rules regard accounting for long-term construction contracts that qualify as home construction contracts under 26 U.S.C. 460(e)(6).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 460 to 463

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/04/2008	73 FR 45180
NPRM Comment Period End	11/03/2008	
Public Hearing	12/05/2008	
Final Action	12/00/2010	

Additional Information: REG-120844-07 Drafting attorney: Brendan P. O'Hara (202) 622-4920 Reviewing attorney: John M. Aramburu (202) 622-4960 Treasury attorney: Brandon Carlton (202) 622-6865 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG73

 [View Related Documents](#)

Title: Disclosure of Return Information in Connection With Contractual Arrangements Between the IRS and Whistleblowers

Abstract: The proposed regulations rule on disclosure of return information in connection with contractual arrangements between the IRS and whistleblowers.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 7623; 26 USC 6103(n); 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	03/25/2008	73 FR 15687
NPRM Comment Period End	06/23/2008	
Final Action	12/00/2010	

Additional Information: REG-114942-07 Drafting attorney: Helene R. Newsome (202) 622-7950 Reviewing attorney: Donald M. Squires (202) 622-7950 Treasury attorney: Eric San Juan (202) 622-0224 CC: PA: Branch 6

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BG74

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BG75

 [View Related Documents](#)

Title: Application of Section 6404(g) Suspension Provisions

Abstract: The proposed regulations clarify the types of cases in which interest and penalties are suspended for the IRS' failure to issue a notice alerting taxpayers of their liability and the basis therefore within the statutory period.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM Comment Period End	06/21/2007	
NPRM	06/21/2007	72 FR 34199
Outlines of Topics Due	09/20/2007	
Public Hearing Cancelled	10/04/2007	72 FR 56704
Public Hearing	10/11/2007	
Final Action	12/00/2010	

Additional Information: REG-149036-04 Drafting attorney: Nathan B. Rosen (202) 622-3630 Reviewing attorney: Nancy M. Galib (202) 622-3630 Treasury attorney: Jeanne Ross (202) 622-0999 CC: PA: Branch 4

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BE07; Related to 1545-BG64

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG76

 [View Related Documents](#)

Title: Patented Tax Strategy Transactions

Abstract: These proposed regulations provide rules relating to the disclosure of reportable transactions under 26 U.S.C. 6011. These proposed regulations add the patented transactions category of reportable transaction. The regulations affect taxpayers participating in the patented transactions category of reportable transactions under 26 U.S.C. 6011, material advisors responsible for disclosing reportable transactions under section 26 U.S.C. 6111, and material advisors responsible for keeping lists under 26 U.S.C. 6112.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1; 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 6011; 26 USC 6111; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	09/26/2007	72 FR 54615
NPRM Comment Period End	12/26/2007	
Outlines of Topics Due	01/31/2008	
Public Hearing	02/21/2008	
Final Action	12/00/2010	

Additional Information: REG-129916-07 Drafting attorney: Michael H. Beker (202) 622-7755 Reviewing attorney: Christine E. Ellison (202) 622-3070 Treasury attorney: Bryon Christensen (202) 622-1335 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Undetermined

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BG78

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG89

 [View Related Documents](#)

Title: Generation-Skipping Transfers (GST) Section 6011 Regulations and Amendments to the Section 6112 Regulations  
Abstract: The final regulations create the rules relating to the disclosure of reportable transactions and listed transactions under section 6011. The final regulations also provide rules relating to the preparation and maintenance of lists with respect to the reportable transactions.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 26 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 6011; 26 USC 6112

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	09/11/2009	74 FR 46705
NPRM Comment Period End	12/10/2009	
Final Action	12/00/2010	

Additional Information: REG-136563-07 Drafting attorney: Charles D. Wien (202) 622-7911 Reviewing attorney: Tara P. Volungis (202) 622-3684 Treasury attorney: Bryan Christensen (202) 622-1335 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG91

 [View Related Documents](#)

Title: Public Approval Requirements for Private Activity Bonds

Abstract: These regulations will create a new section 1.147(f)-1 under section 1.147(f) of the Code relating to the public approval requirement applicable to private activity bonds. Since the temporary regulations under section 103(k) of the 1954 Code relating to the public approval requirement applicable to industrial development bonds (not to qualified mortgage bonds, qualified student loan bonds, and qualified 501(c)(3) bonds) were published, several questions have arisen regarding the proper application of the public approval requirement under certain types of tax-exempt bond financings.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1301; 26 USC 7805; 26 USC 147(f)-1

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	09/09/2008	73 FR 52220
NPRM Comment Period End	12/08/2008	
Outline Due Date	12/29/2008	
Public Hearing	01/26/2009	
Final Action	12/00/2010	

Additional Information: REG-128841-07 Drafting attorney: David E. White (202) 622-3049 Reviewing attorney: James A. Polfer (202) 622-3980 CC: FIP

Regulatory Flexibility Analysis Required: No  
Small Entities Affected: Governmental Jurisdictions

Government Levels Affected: Local; State  
Federalism: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG94

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Title: Clarification of Controlled Group Rules of Section 1.1563-1

Abstract: This regulation will clarify that all corporations that satisfy the definition of one of the types of controlled groups described in section 1563(a) are members of that controlled group, whether they are classified as component members, additional members, or excluded members of such group (within the meaning of section 1563(b)).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 1563

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	09/29/2009	74 FR 49829
NPRM Comment Period End	12/28/2009	
Final Action	12/00/2010	

Additional Information: REG-135005-07 Drafting attorney: Grid R. Glycer (202) 622-7930 Reviewing attorney: Gerald B. Fleming (202) 622-7770 Treasury attorney: Donald Bakke (202) 622-0865 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG96

 [View Related Documents](#)

Title: Regulations Implementing Notices 2006-85 and 2007-48

**Abstract:** These regulations implement the rules announced in Notices 2006-85 (issued September 22, 2006) and 2007-48 (issued May 31, 2007). These notices announced that Treasury and the IRS would issue regulations under section 367(b) to address transactions where foreign or domestic corporations seek to avoid treating as a dividend the amount of property that a subsidiary transfers to its parent or its parent's shareholders in exchange for parent stock, which the subsidiary then uses to acquire the stock or assets of another corporation in a triangular reorganization.

**Priority:** Substantive, Nonsignificant

**Agenda Stage of Rulemaking:** Final Rule

**Major:** No

**Unfunded Mandates:** No

**CFR Citation:** 26 CFR 1; 26 CFR 1.367(b)-14T (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

**Legal Authority:** 26 USC 7805; 26 USC 0367

**Legal Deadline:** None

**Timetable:**

Action	Date	FR Cite
NPRM	05/27/2008	73 FR 30330
NPRM Comment Period End	08/25/2008	
Final Action	12/00/2010	

**Additional Information:** REG-136020-07 Drafting attorney: Robert B. Williams Jr. (202) 622-3860 Reviewing attorney: Charles P. Besecky (202) 622-3860 CC: INTL

**Regulatory Flexibility Analysis Required:** No

**Government Levels Affected:** No

**Federalism:** No

**Energy Affected:** No

**Related RINs:** Related to 1545-BG97

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BG98

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**Title:** Modifications to Subpart F Treatment of Aircraft and Vessel Leasing Income

**Abstract:** This regulation will amend regulations relating to the subpart F treatment of aircraft and vessel leasing income under sections 954 and 956 of the Internal Revenue Code and the transfer of tangible property incorporated in aircraft and vessels that are used predominantly outside the United States under section 367 of the Code.

**Priority:** Substantive, Nonsignificant

**Agenda Stage of Rulemaking:** Final Rule

**Major:** No

**Unfunded Mandates:** No

**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

**Legal Authority:** 26 USC 954; 26 USC 7805; PL 109-357, sec 415

**Legal Deadline:** None

**Timetable:**

Action	Date	FR Cite
NPRM	07/03/2008	73 FR 38162
NPRM Comment Period End	10/01/2008	
Final Action	12/00/2010	

**Additional Information:** REG-138355-07 Drafting attorney: Kristine A. Crabtree (202) 622-3840 Reviewing attorney: Jeffrey G. Mitchell (202) 622-3840 CC: INTL

**Regulatory Flexibility Analysis Required:** No

**Government Levels Affected:** No



Small Entities Affected: No  
Energy Affected: No  
Related RINs: Related to 1545-BH03  
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Federalism: No

Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH01

 [View Related Documents](#)

Title: Regulations Governing Practice Before the Internal Revenue Service

Abstract: The proposed regulations modify the standards with respect to tax returns under section 10.34 of Circular 230.

Priority: Other Significant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 10.34 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 31 USC 330; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	09/26/2007	72 FR 54621
NPRM Comment Period End	10/26/2007	
Second NPRM	08/23/2010	75 FR 51713
Outline of Topics due	09/27/2010	
Public Hearing	10/08/2010	
Second NPRM Comment Period End	10/07/2010	
Final Action	06/00/2011	

Additional Information: REG-138637-07 Drafting attorney: Matthew S. Cooper (202) 622-4570 Reviewing attorney: Brinton T. Warren (202) 622-7134 Treasury attorney: Bryon Christensen (202) 622-1335 CC: PA: Branch 7

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH26

 [View Related Documents](#)

Title: Penalty for Erroneous Claim for Refund or Credit

Abstract: Section 8247 of the U.S. Troop Readiness, Veterans' Care, Katrina Recovery, and Iraq Accountability Act, which became law on May 25, 2007, enacted section 6676 of the Internal Revenue Code. Section 6676 imposes a penalty of 20 percent of the excessive amount of an erroneous claim for refund or credit. These temporary regulations establish the Service's regulatory guidance regarding the penalty.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 6676; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Regulations	12/00/2010	

Additional Information: REG-138718-07 Drafting attorney: Charles W. Gorham (202) 622-3630 Reviewing attorney: Ashton P. Trice (202) 622-4940 CC: PA: Branch 2

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BH25

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH28

 [View Related Documents](#)

Title: Form 990 Implementation Regarding Exempt Organization

Abstract: Amendments conform regulations to Form 990, Return of Organizations Exempt from Income Tax.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 6033

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	09/09/2008	73 FR 52218
NPRM Comment Period End	11/10/2008	
Final Action	03/00/2011	

Additional Information: REG-142333-07 Drafting attorney: Terri L. Harris (202) 622-6070 Reviewing attorney: Taina Edlund (202) 622-6070 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BH85

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH32

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Title: Alternative Simplified Credit Under Section 41(c)(5)

Abstract: These proposed regulations provide guidance on computation of the alternative simplified credit under section 41(c)(5).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 41(f)

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	06/17/2008	73 FR 34237
Outlines of Topics Due	09/04/2008	
NPRM Comment Period End	09/15/2008	
Public Hearing	09/25/2008	
Final Action	12/00/2010	

Additional Information: REG-149405-07 Drafting attorney: David A. Selig (202) 622-3040 Reviewing attorney: Christopher J. Wilson (202) 622-3040 Treasury attorney: Brandon Carlton (202) 622-6865 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Undetermined

Federalism: No

Related RINs: Related to 1545-BH33

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH34

 [View Related Documents](#)

Title: Amendments to New Markets Tax Credit Regulations

Abstract: Amendments are proposed to the final New Markets Tax Credit Regulations under section 45D.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 45D(i)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/11/2008	73 FR 46572
Outlines of Topics Due	11/03/2008	
NPRM Comment Period End	11/10/2008	
Public Hearing	12/12/2008	
Final Action	12/00/2010	

Additional Information: REG-149404-07 Drafting attorney: Julie Hanlon-Bolton (202) 622-3040 Reviewing attorney: Paul F. Handleman (202) 622-3040 Treasury attorney: Jeanne Ross (202) 622-0999 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Undetermined

Federalism: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH35

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Title: The Allocation of Consideration and Allocation and Recovery of Basis in Transactions Involving Corporate Stock or Securities

Abstract: These proposed regulations provide guidance regarding the recovery of stock basis in distributions under section 301 and transactions that are treated as dividends to which section 301 applies, as well as guidance regarding the determination of gain and the basis of stock or securities received in exchange for, or with respect to, stock or securities in certain transactions.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.301-2; 26 CFR 1.301-5; 26 CFR 1.304-1; 26 CFR 1.304-2; 26 CFR 1.304-3; 26 CFR 1.304-5; 26 CFR 1.351-2; 26 CFR 1.354-1; 26 CFR 1.355-1; 26 CFR 1.356-1; 26 CFR 1.358-1; 26 CFR 1.358-2; 26 CFR 1.358-6; 26 CFR 1.368-1; 26 CFR 1.861-12; 26 CFR 1.1002-1; 26 CFR 1.1016-2; 26 CFR 1.1374-10 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 301 and 302; 26 USC 358(b)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/21/2009	74 FR 3509
NPRM Comment Period End	04/21/2009	
Final Action	12/00/2010	

Additional Information: REG-143686-07 Drafting attorney: Rebecca O. Burch (202) 622-7305 Reviewing attorneys: Lewis K. Brickates (202) 622-7147 and T. Ian Russell (202) 622-7550 Treasury attorney: Donald Bakke (202) 622-0865 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH37

 [View Related Documents](#)

Title: Extended Periods of Limitations on Assessment for Fraud of Someone Other Than the Taxpayer and for Undisclosed Listed Transactions

Abstract: Proposed regulations are needed to: (1) Clarify current regulations under section 6501(c)(1) with respect to fraud of someone other than the taxpayer and (2) provide guidance on section 6501(c)(10), which was enacted October 22, 2004.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301.6501(c)-1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 6501; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	10/07/2009	74 FR 51527
NPRM Comment Period End	01/05/2010	
Final Action	12/00/2010	

Additional Information: REG-160871-04 Drafting attorney: Sarah A. Leevan (202) 622-4910 Reviewing attorney: Charles A. Hall (202) 622-4910 Treasury attorney: Bryon Christensen (202) 622-1335 CC: PA: Branch 1

Regulatory Flexibility Analysis

Government Levels Affected: No

Required: Undetermined

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH39

 [View Related Documents](#)

Title: Multi-Employer Plan Funding Guidance

Abstract: The proposed regulations provide guidance relating to a multi-employer plan that is in either endangered or critical status. This action is necessary to implement the new rules set forth in section 432 that are effective for plan years beginning after 2007. These proposed regulations would affect sponsors of, and participants and beneficiaries in, multi-employer defined benefit pension plans.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 432(a)-1; 26 USC 432(b)-1; sec 212 of Pension Protection Act of 2006, PL 109-280, 120 Stat 780; 26 USC 7805; ...

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	03/18/2008	73 FR 14417
NPRM Comment Period End	06/16/2008	
Outlines of Topics Due	07/10/2008	
Public Hearing	07/31/2008	
Final Action	06/00/2011	

Additional Information: REG-151135-07 Drafting attorney: Jamie L. Dvoretzky (202) 622-6060 Reviewing attorney: Patricia M. McDermott (202) 622-6000 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BH46

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Title: Rules for Disclosure of Chief Counsel Advice

Abstract: These temporary regulations under subsections 6110(i)(1) and 6110(i)(2) of the Internal Revenue Code provide for Chief Counsel advice within the definitions of written determinations.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 6110(i); 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
Temporary Regulations	12/00/2010	

Additional Information: REG-153491-07 Drafting attorney: Deborah C. Lambert-Dean (202) 622-7950 Reviewing attorney: Donald M. Squires (202) 622-7950 Treasury attorney: Eric San Juan (202) 622-0224 CC: PA: Branch 6

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BH45

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH48

 [View Related Documents](#)

Title: Remedial Actions Applicable to Tax-Exempt Bonds Issued by State and Local Governments

Abstract: These regulations provide certain remedial actions for tax-exempt bonds issued by State and local governments.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 141

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/21/2003	68 FR 43059
NPRM Comment Period End	10/14/2003	
Public Hearing	11/04/2003	
Final Action	12/00/2010	

Additional Information: REG-155856-07 Drafting attorney: Zoran Stojanovic (202) 622-3721 Reviewing attorney: Johanna Som de Cerff (202) 622-4438 Treasury attorney: John Cross (202) 622-1322 CC: FIP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Local; State

Small Entities Affected: Governmental Jurisdictions

Federalism: No

Related RINs: Related to 1545-BB23; Related to 1545-BC07; Related to 1545-BC40

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH49

 [View Related Documents](#)

Title: Guidance Regarding the Treatment of Stock of a Controlled Corporation

Abstract: The proposed rulemaking will provide guidance regarding the hot stock rule under section 355(a)(3)(B).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.355-2(g) (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 355(b)(3)(D)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/15/2008	73 FR 75979
NPRM Comment Period End	03/16/2009	
Final Action	06/00/2011	

Additional Information: REG-150670-07 Drafting attorney: Russell P. Subin (202) 622-7790 Reviewing attorney: Stephen P. Fattman (202) 622-7700 Treasury attorney: Donald Bakke (202) 622-0865 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BH61

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BH50

 [View Related Documents](#)

Title: Accrual Rules for Defined Benefit Plans

Abstract: These regulations will provide guidance on the application of the accrual rules for defined benefit plans in cases where plan benefits are determined on the basis of the greater of two or more separate formulas.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.411(b)-1 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 7701; 26 USC 411; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/18/2008	73 FR 34665
NPRM Comment Period End	09/16/2008	
Outlines of Topics Due	09/24/2008	
Public Hearing	10/15/2008	
Final Action	12/00/2010	

Additional Information: REG-100464-08 Drafting attorney: Lauson C. Green (202) 622-6090 Reviewing attorney: Linda S. Marshall (202) 622-8012 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business; Organizations

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH56

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Title: Basis of Property Acquired in Certain Nonrecognition Transactions

Abstract: This regulation will provide temporary and proposed regulations clarifying the basis rules under section 956 relating to certain nonrecognition transactions.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 856(e); 26 USC 367(b); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/24/2008	73 FR 35606
NPRM Comment Period End	09/22/2008	
Final Action	12/00/2010	

Additional Information: REG-102122-08 Drafting attorney: Susan E. Massey (202) 622-3840 Reviewing attorney: Phyllis E. Marcus (202) 622-3840 Treasury attorney: Jose Murillo (202) 622-5166 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BH58

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH62

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Title: Substantiation, Recordkeeping, and Reporting Requirements for Cash and Noncash Charitable Contributions

Abstract: Revisions to substantiation, recordkeeping, and reporting requirements under section 170 are provided to implement statutory changes.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 170(f)(11)

Legal Deadline: None

Timetable:

Action	Date	FR Cite

NPRM	08/07/2008	73 FR 45908
NPRM Comment Period End	11/05/2008	
Public Hearing	01/23/2009	
Final Action	12/00/2010	

Additional Information: REG-140029-07 Drafting attorney: Nancy J. Lee (202) 622-4216 Reviewing attorney: Susan J. Kassell (202) 622-5020 Treasury attorney: Ruth Madrigal (202) 622-5293 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BH63

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Title: Section 2642(g) Project Regarding Generation-Skipping Transfers

Abstract: These proposed regulations under section 2642(g)(1) set forth the standards under which relief under section 2642(g)(1) will be granted to allocate generation-skipping transfer exemption (as defined in section 2631(a)) to a transfer.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 26.2642-7 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 2642

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	04/17/2008	73 FR 20870
Outlines of Topics Due	07/15/2008	
NPRM Comment Period End	07/16/2008	
Public Hearing Cancelled	07/29/2008	73 FR 43904
Public Hearing	08/05/2008	
Final Action	12/00/2010	

Additional Information: REG-147775-06 Drafting attorney: Theresa M. Melchiorre (202) 622-3090 Reviewing attorney: James F. Hogan (202) 622-3090 Treasury attorney: Catherine Hughes (202) 622-9407 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH66

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Title: Charitable Lead Trust Ordering Rules

Abstract: Amendment confirms the economic effect principle applicable to section 1.642(c)-3(b) to charitable lead trust ordering rules.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.642(c)-3(b) (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	06/18/2008	73 FR 34670
Outlines of Topics Due	09/18/2008	
NPRM Comment Period End	09/16/2008	
Public Hearing	10/08/2008	
Final Action	06/00/2011	

Additional Information: REG-101258-08 Drafting attorney: Vishal R. Amin (202) 622-3060 Reviewing attorney: Melissa Liqueran (202) 622-3060 Treasury attorney: Catherine Hughes (202) 622-9407 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH67

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Title: Use of Actuarial Tables in Valuing Annuities, Interests for Life, or Terms of Years, and Remainder of Reversionary Interest

Abstract: These regulations will relate to the use of actuarial tables in valuing annuities, interests for life or terms of years, and remainder or reversionary interests. These regulations are necessary because section 7520(c)(3) directs the Secretary to update the actuarial tables to reflect the most recent mortality experience available. These regulations will affect the valuation of inter vivos and testamentary transfers of interest dependent on one or more measuring lives.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.170A; 26 CFR 1.642(c)-6; 26 CFR 1.664-4; 26 CFR 1.7520-1; 26 CFR 20.2031-7; 26 CFR 20.2055-2; 26 CFR 20.7520-1; 26 CFR 25.2512-5; 26 CFR 25.7520-1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 7520(c)(2); 26 USC 642(c)(5); 26 USC 664(a); 26 USC 2031; 26 USC 2512; 26 USC 2055; 26 USC 170

Legal Deadline: Section 7520(c)(3) required initial actuarial tables by December 31, 1989. These tables are required to be updated every 10 years to take into account the most recent mortality experience available as of the time of the revision.

Action	Source	Description	Date
Other	Statutory	See below.	12/31/2009

## Timetable:

Action	Date	FR Cite
NPRM	05/07/2009	74 FR 21519
NPRM Comment Period End	08/05/2009	
Final Action	12/00/2010	

Additional Information: REG-107845-08 Drafting attorney: Mayer R. Samuels (202) 622-3090 Reviewing attorney: Lorraine E. Gardner (202) 622-3090 Treasury attorney: Catherine Hughes (202) 622-9407 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BH96; Related to 1545-BI56

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BH71

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Title: Determination of Minimum Required Contributions for Single Employer Pension Plans

Abstract: These regulations will provide guidance on the determination of minimum required contributions for purposes of the funding requirements that apply to single employer defined benefit pension plans.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.430(a)-1; 26 CFR 1.430(j)-2; 26 CFR 54.4971(c)-1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 430; 26 USC 4971; 26 USC 7701; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	04/15/2008	73 FR 20203
Outlines of Topics Due	07/15/2008	
NPRM Comment Period End	07/14/2008	
Public Hearing	08/04/2008	
Final Action	12/00/2010	

Additional Information: REG-108508-08 Drafting attorney: Lauson C. Green (202) 622-6090 Reviewing attorney: Linda S. Marshall (202) 622-8012 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business; Organizations

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH81

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Title: Circular 230--Contingent Fees

Abstract: Proposed regulations clarify when a practitioner may charge a contingent fee under section 10.27(b)(2) of Circular 230 for services rendered in connection with any matter before the Internal Revenue Service.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 10.35 to 10.38 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 31 USC 330; 5 USC 301; 5 USC 500; 5 USC 551 to 559

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/28/2009	74 FR 37183
Outlines of Topics Due	09/10/2009	
NPRM Comment Period End	09/10/2009	
Public Hearing	11/20/2009	
Final Action	12/00/2010	

Additional Information: REG-113289-08 Drafting attorney: Amy L. Mielke (202) 622-4940 Reviewing attorney: Brinton T. Warren (202) 622-7134 Treasury attorney: Bryon Christensen (202) 622-1335 CC: PA: Branch 7

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH82

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Title: Amendments to 26 CFR Section 1.263(a)-5 Regarding Treatment of Capitalized Costs

Abstract: To reduce the prospect of future controversy, these temporary regulations address the treatment of amounts that facilitate certain tax-free, taxable transactions, and other restructurings and that are required to be capitalized under §§1.263(a) and 1.263(a)-5.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 263(a); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Regulations	06/00/2011	

Additional Information: REG-143640-04 Drafting attorney: Nancy J. Lee (202) 622-4216 Reviewing attorney: Robert M. Casey (202) 622-4950 Treasury attorney: Brandon Carlton (202) 622-6865 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BD82

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BH83

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Title: Guidance on the Residential Mortgage Insurance Deduction

Abstract: These proposed regulations with cross-reference to temporary regulations provide guidance concerning how to allocate prepaid mortgage insurance premiums to determine the proper deduction in a particular taxable year for individual taxpayer. These proposed regulations also provide guidance to report entities receiving prepaid mortgage insurance premiums in issuing the Form 1098.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.163-11 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 163(h); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/07/2009	74 FR 21295
NPRM Comment Period End	08/05/2009	
Final Action	12/00/2010	

Additional Information: REG-107271-08 Drafting attorney: Charles H. Kim (202) 622-5020 Reviewing attorney: Christopher F. Kane (202) 622-4950 Treasury attorney: Jeanne F. Ross (202) 622-0999 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BD82; Related to 1545-BH84

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH88

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Title: Automatic 4-Month Extensions for Certain Pass-Through Entities

Abstract: Proposed regulations under section 6081 allow certain pass-through entities to obtain an automatic four-month extension of time to file certain returns. This action is aimed at reducing overall taxpayer burden.

Priority: Info./Admin./Other

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1; 26 CFR 54 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 6081; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/01/2008	73 FR 37389
NPRM Comment Period End	09/29/2008	
Outline Due Date	12/09/2008	
Public Hearing	01/13/2009	
Final Action	12/00/2010	

Additional Information: REG-115457-08 Drafting attorney: Matthew P. Howard (202) 622-4910 Reviewing attorney: Charles A. Hall (202) 622-4910 Treasury attorney: Bryon Christensen (202) 622-1335 CC: PA: Branch 1

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BE62

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH90

 [View Related Documents](#)

Title: Disregarded Entities and Excise Taxes

Abstract: These proposed regulations amend section 301.7701-2(c)(2)(v) to clarify that a single-owner eligible entity that is disregarded as an entity for certain excise tax purposes is treated as a corporation for tax administration purposes related to those excise taxes.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301; 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 7701; 26 USC 7805; 26 USC 1361

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	09/14/2009	74 FR 46857
NPRM Comment Period End	12/14/2009	
Final Action	12/00/2010	

Additional Information: REG-116614-08 Drafting attorney: Michael H. Beker (202) 622-7755 Reviewing attorney: Mary Beth Carchia (202) 622-3397 Treasury attorney: John Parcell (202) 622-2578 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BH91

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH94

 [View Related Documents](#)

Title: Section 2036--Graduated Retained Interests

Abstract: These final regulations provide the method required to determine the value of the portion of trust corpus includible in a deceased grantor's gross estate under section 2036 if the grantor retained at death: (1) an interest in a trust that increases during the trust's term; or (2) the right to receive an annuity or other payment after the death of the current recipient of that annuity or payment. These regulations also clarify that section 2033 does not include in the gross estate the value of payments from a trust that are to be made to the decedent's estate after the decedent's death, when a portion of or the trust's entire corpus is includible in the decedent's gross estate under section 2036.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 20.2036-1(c)(1)(i); 26 CFR 20.2036-1(c)(1)(ii); 26 CFR 20.2036-1(c)(2)(i); 26 CFR 20.2036-1(c)(2)(ii); 26 CFR 20.2036-1(c)(2)(iii); 26 CFR 20.2036-1(c)(2)(iv) (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	04/30/2009	74 FR 19913
NPRM Comment Period End	07/29/2009	
Final Action	12/00/2010	

Additional Information: REG-119532-08 Drafting attorney: Theresa M. Melchiorre (202) 622-3090 Reviewing attorney: James F. Hogan (202) 622-3090 Treasury attorney: Catherine Hughes (202) 622-9407 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI09

 [View Related Documents](#)

Title: Election of Reduced Credit

Abstract: These proposed regulations revise the reduced section 41 credit election in section 1.280C-4(a). Under section 1.280C-4(a), the election under section 280C(c)(3) is made by claiming the reduced credit under section 41(a) on an original return for the taxable year, filed at any time on or before the due date (including extensions) for filing the income tax return for such year. The guidance would amend section 1.280C-4(a) in light of the generic legal advice memo (AM-2008-02, Feb. 8, 2008) on section 280(c)(3) which provides that a taxpayer should be treated as having made a valid reduced section 41 credit election if the taxpayer clearly indicates the intent to claim the reduced credit on a timely filed original return for the taxable year.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.280C-4(a) (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 280C(c)(3)(c); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/16/2009	74 FR 34523
Outlines of Topics Due	10/16/2009	
NPRM Comment Period End	10/14/2009	
Public Hearing Cancellation	10/27/2009	74 FR 55162
Public Hearing	11/04/2009	
Final Action	12/00/2010	

Additional Information: REG-130200-08 Drafting attorney: David A. Selig (202) 622-3040 Reviewing attorney: Paul F. Handleman (202) 622-3040 Treasury attorney: Brandon Carlton (202) 622-6865 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI13

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Title: Related Corporations and Section 304

Abstract: This regulation will address related corporations and section 304 of the Internal Revenue Code.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.304-4; 26 CFR 1.304-4T (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 304(b)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/30/2009	74 FR 69043
NPRM Comment Period End	03/30/2010	
Final Action	12/00/2010	

Additional Information: REG-132232-08 Drafting attorney: Sean W. Mullaney (202) 622-3860 Reviewing attorney: John Merrick (202) 622-3800 CC:INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BI14

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BI21

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Title: Section 3504 Agent Employment Tax Liability

Abstract: Addition of 26 CFR §31.3504-1(b) requiring certain agents designated under 26 U.S.C. Code section 3504 to file a single return for multiple common law employers for purposes of the Federal Unemployment Tax Act.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 31 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 3504-1(b)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/13/2010	75 FR 1735
NPRM Comment Period End	04/13/2010	
Final Action	12/00/2010	

Additional Information: REG-137036-08 Drafting attorney: Michelle R. Weigelt (202) 622-0047 Reviewing attorney: Janine Cook (202) 622-0047 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI31

 [View Related Documents](#)

Title: Modification to Consolidated Return Regulation Permitting an Election To Treat a Liquidation of a Target, Followed by a Reorganization to a New Target, as a Cross-Chain Reorganization

Abstract: This change to the regulations under Treasury Regulations section 1.1502-13(f)(5) is a modification that has been made necessary in light of the regulations under Treasury Regulations section 1.368-2(k) that were issued in October 2007. The existing section 1.1502-13(f)(5) election envisions that, when the election under that section is made, there is a cross-chain reorganization resulting in stock in a new corporation being a successor asset to the stock of a corporation that was previously liquidated. Under the section 1.368-2(k) regulations now in effect, the liquidation of a corporation followed by the transfer of the liquidated corporation's assets to a new controlled corporation by the parent of the liquidated corporation would be an upstream reorganization followed by a drop of assets to a controlled corporation (the stock of the new corporation would not be a successor asset in this case). The modification will clarify that, when the election is made, the reorganization will be viewed as a cross-chain reorganization, rather than an upstream reorganization followed by a drop of assets, as it would be viewed under section 1.368-2(k).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 1502

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	09/04/2009	74 FR 45789
NPRM Comment Period End	12/04/2009	
Final Action	12/00/2010	

Additional Information: REG-139068-08 Drafting attorney: Mary W. Lyons (202) 622-7056 Reviewing attorney: Kenneth E. Cohen (202) 622-3494 Treasury attorney: Donald Bakke (202) 622-0865 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI41

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Title: Application of Section 367 to a Section 351 Exchange Resulting From a Transaction Described in Section 304(a)(1); Treatment of Gain Recognized Under Section 301(c)(3) for Purposes of Section 1248

Abstract: This regulation will address updates to regulations under sections 367 and 1248.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: Undetermined

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	02/11/2009	74 FR 6840
NPRM Comment Period End	05/12/2009	
Final Action	12/00/2010	

Additional Information: REG-147636-08 Drafting Attorney: Sean W. Mullaney (202) 622-3860 Reviewing Attorney: John Merrick (202) 622-3810 CC:INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BI42

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BI44

 [View Related Documents](#)

Title: Definition of Omission From Gross Income

Abstract: Amendments to sections 301.6501(e)-1 and 301.6229(c)(2)-1 define the meaning of omission from gross income triggering a six-year statute of limitations.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 6229(c); 26 USC 6501(e); 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	09/28/2009	74 FR 49354
NPRM Comment Period End	12/28/2009	
Final Action	12/00/2010	

Additional Information: REG-108045-08 Drafting attorney: William A. Heard (202) 622-7201 Reviewing attorney: Henry S. Schneiderman (202) 622-3400 Treasury attorney: Bryon Christensen (202) 622-1335 CC: PA: Branch 7

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI60

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Title: Amendments to the Regulations Regarding Questions and Answers Relating to Church Tax Inquiries and Examinations

Abstract: These regulations specify the IRS officials who are required to perform specific duties with respect to church tax inquiries and examinations under section 7611. The amendments in these regulations are being made to clarify the existing final regulations, which make reference to positions that were abolished by the Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 1998). The amendments are also being made following a district court opinion in a summons enforcement proceeding that concluded the official to whom the IRS delegated the section 7611 responsibilities, formerly held by a regional commissioner, is not an appropriate official for purposes of executing those responsibilities. U.S. v. Living Word Christian Center, Civil No. 08-mc-37, D.C. Minn. (Jan. 30, 2009).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7611; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/05/2009	74 FR 39003
NPRM Comment Period End	11/03/2009	
Public Hearing - 01/20/2010	11/19/2009	74 FR 59943
Outlines of Topics Due	12/09/2009	
Final Action	12/00/2010	

Additional Information: REG-112756-09 Drafting attorneys: Benjamin W. Akins (202) 622-1124 Monice L. Rosenbaum (202) 622-6070 Reviewing attorney: Kenneth M. Griffin (202) 622-1124 Treasury attorney: Ruth Madrigal (202) 622-5293 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Organizations

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI64

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Title: Relief From 3 Percent Mandatory Nonelective Contribution Requirement in Safe Harbor 401(k) Plan

Abstract: A safe-harbor 401(k) plan is a type of plan that does not have to pass the ADP test of section 401(k)(3)(A)(ii) if certain conditions are met. One of these conditions is a contribution of nonelective or matching contributions. These regulations amend the nonelective contribution requirement by allowing nonelective contributions to be reduced or suspended in the middle of a plan year if certain conditions are met.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 401(k)(12); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/18/2009	74 FR 23134
NPRM Comment Period End	08/17/2009	
Final Action	12/00/2010	

Additional Information: REG-115699-09 Drafting attorney: William D. Gibbs (202) 622-6060 Reviewing attorney: Lisa Mojiri-Azad (202) 622-6060 Treasury attorney: William Evans (202) 622-1332 CC: TEGI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business; Governmental  
Jurisdictions; Organizations

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI67

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Title: Proposed Regulation Prescribing the Form in Which Individuals Must Certify That They Qualify for Reduced Estimated Tax Payments for 2009 Under Amended Section 6654(d)

Abstract: The American Recovery and Reinvestment Act of 2009 amended 26 U.S.C. 6654(d) by decreasing the required annual payment for "qualified individuals" in the 2009 tax year. In order to qualify for the decreased payments in 2009, an individual must: (1) Report gross income for preceding taxable year of less than \$500,000; and (2) certify that more than 50 percent of the gross income shown on the return was income from a small business. The proposed regulation will prescribe the form, manner, and filing date of the certification.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 6654; 26 USC 7805; PL 111-5, sec 1212, American Recovery and Reinvestment Act of 2009

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	03/01/2010	75 FR 9141
NPRM Comment Period End	06/01/2010	
Final Action	12/00/2010	

Additional Information: REG-117501-09 Drafting attorney: Adrienne M. Mikolashek (202) 622-4940 Reviewing attorney: Stuart D. Murray (202) 622-4940 CC: PA: Branch 2

Regulatory Flexibility Analysis

Required: Undetermined

Government Levels Affected: No

Federalism: No

Related RINs: Related to 1545-BI89

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI76

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Title: Qualified Tax Credit Bonds

Abstract: The temporary regulations with a cross-referenced NPRM will provide comprehensive guidance on numerous interpretive issues (including credit rate, maturity, expenditure of proceeds, remedial actions, arbitrage restrictions, tax credit ownership separation (stripping), and reporting requirements) raised in section 54A with respect to qualified tax credit bonds. In addition, section 54A(i) contemplates regulations prescribed by the Treasury to provide guidance with respect to the separation of ownership of the tax credit (stripping the tax credit) from the ownership of the bond (the principal payment right).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 54A

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Regulations	12/00/2010	

Additional Information: REG-121331-09 Drafting attorney: Zoran Stojanovic (202) 622-3721 Reviewing attorney: Timothy L. Jones (202) 622-3701 CC: FIP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Local; State; Tribal

Small Entities Affected: Business; Governmental  
Jurisdictions; Organizations

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BI75

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI77

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Title: Section 67 Limitations on Estates or Trusts

Abstract: The temporary regulations provide guidance on which costs incurred by estates or trusts other than grantor trusts (non-grantor trusts) are subject to the 2-percent floor for miscellaneous itemized deductions under section 67(a).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 67

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Regulations	12/00/2010	

Additional Information: REG-128224-06 Drafting attorney: Jennifer Keeney (202) 622-3060 Reviewing attorney: Bradford R. Poston (202) 622-3060 Treasury attorney: Catherine Hughes (202) 622-9407 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Organizations

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BF80

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI85

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Title: Disclosure and Use of Statistical Compilations of Anonymous Tax Return Information Under Section 7216

Abstract: The regulations amend Treas. Reg. section 301.7216-2(o) relating to the disclosure and use of tax return information by tax return preparers. The regulations provide updated guidance regarding the disclosure or use of statistical compilations of data described in Treas. Reg. section 301.7216-1(b)(3)(i)(B) by a tax return preparer in connection with, or in support of, a tax return preparer's tax return preparation business. The regulations identify additional limited circumstances when a tax return preparer who compiles statistical information may disclose the compilation without taxpayer consent, and place additional restrictions on the content of the compilation that may be disclosed without taxpayer consent.

Priority: Other Significant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7216; 26 USC 7805

Legal Deadline: None

Timetable:



Action	Date	FR Cite
NPRM	01/04/2010	75 FR 94
NPRM Comment Period End	03/05/2010	
Final Action	12/00/2010	

Additional Information: REG-131028-09 Drafting attorney: Mary K. Donnelly (202) 622-4940 Reviewing attorney: Lawrence E. Mack (202) 622-622-4940 Treasury attorney: Bryon Christensen (202) 622-1335 CC: PA: Branch 2

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BI86

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BI95

 [View Related Documents](#)

Title: Limitation of the Capitalized Depletion to Adjusted Basis

Abstract: The regulations modify the determination of the amount of depletion that must be capitalized. Under the temporary regulations, depletion is only required to be capitalized to the extent of the adjusted basis of the property.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 263A; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Regulations	06/00/2011	

Additional Information: REG-131954-09 Drafting attorney: Alexander R. Roche (202) 622-4970 Reviewing attorney: Roy A. Hirschhorn (202) 622-4970 Treasury attorney: Eric Lucas (202) 622-0869 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BI88

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI96

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Title: Guidance Regarding Deferred Discharge of Indebtedness Income of Corporations and Deferred Original Issue Discount Deductions

Abstract: On February 17, 2009, as part of the American Recovery and Reinvestment Tax Act of 2009, Congress enacted section 108(i). Section 108(i) provides an election for deferral of discharge of indebtedness income (deferred COD income) arising in connection with a reacquisition of an applicable debt instrument in 2009 and 2010. The deferred COD income generally is includible in gross income ratably over a 5-taxable-year period, beginning with the taxpayer's fourth or fifth taxable year following the taxable year of the reacquisition. Section 108(i)(5)(D) requires a taxpayer to accelerate any remaining deferred items of COD income following a valid section 108(i) election in certain circumstances. Proposed regulations under section 108(i) will provide guidance to C Corporations regarding the acceleration of deferred discharge of indebtedness and deferred original issue discount deductions under section 108(i).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 108; 26 USC 7805; 26 USC 1502

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/13/2010	75 FR 49428
NPRM Comment Period End	11/12/2010	
Final Action	06/00/2011	

Additional Information: REG-142800-09 Drafting attorney: Robert M. Rhyne (202) 622-7790 Reviewing attorneys: Lawrence M. Axelrod (202) 622-7770 Frances L. Kelly (202) 622-7770 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BI97

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI99

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Title: Application of Section 108(i) to Partnerships and S Corporations

Abstract: Section 108(i), added by section 1231 of the American Recovery and Reinvestment Tax Act of 2009, allows a taxpayer to elect irrevocably to defer COD income arising from reacquiring an applicable debt instrument after December 31, 2008, and before January 1, 2011. These regulations provide rules for partnerships and S Corporations that make an election under section 108(i).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 108; PL 111-5, sec 2131

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/13/2010	75 FR 49428
NPRM Comment Period End	11/12/2010	
Final Action	06/00/2011	

Additional Information: REG-144762-09 Drafting attorneys: Megan A. Stoner (202) 622-3070 and Joseph R. Worst (202) 622-3070 Reviewing attorney: Mary Beth Carchia (202) 622-3070 Treasury attorney: Robert Crnkovich (202) 622-0843 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BJ00

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ07

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Title: Extending Religious and Family Member FICA and FUTA Exceptions to Disregarded Entities

Abstract: The temporary regulations would extend the FICA and FUTA exceptions under section 3121(b)(3)(A), 3127 and 3306(c)(5) of the Internal Revenue Code to entities that are disregarded as separate from their owners for income tax purposes.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 31; 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 3121; 26 USC 3127; 26 USC 3306; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Regulations	12/00/2010	

Additional Information: REG-136565-09 Drafting attorney: Joseph L. Perera (202) 622-6040 Reviewing attorney: Lynne A. Camillo (202) 622-6040 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BJ06

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ09

 [View Related Documents](#)

Title: Guidance Regarding the Treatment of Transactions in Which Federal Financial Assistance Is Provided

Abstract: These temporary regulations modify the scope and application of section 597 concerning certain transactions in which Federal Financial Assistance is provided to a bank or domestic building and loan association.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 597; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Regulations	06/00/2011	

Additional Information: REG-140991-09 Drafting attorney: Jonathan R. Neuville (202) 622-4092 Reviewing attorney: Kenneth E. Cohen (202) 622-3494 Treasury attorney: Donald Bakke (202) 622-0865 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BJ08

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ11

 [View Related Documents](#)

Title: Waiver of Net Operating Loss Carryback for Acquired Member

Abstract: This project will amend section 1.1502-21 to implement the revisions to code section 172(b)(1)(H), which extend the carryback period for NOLs to 5 years, enacted by the Work Homeownership, and Business Assistance Act of 2009 (WHBAA) that the President signed on Nov. 6, 2009, (Pub. L. 111-92).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1; 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1502; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	06/23/2010	75 FR 35710
NPRM Comment Period End	09/21/2010	
Final Action	06/00/2011	

Additional Information: REG-151605-09 Drafting attorney: Grid R. Glyer (202) 622-7930 Reviewing attorney: Marie Milnes-Vasquez (202) 622-7530 Treasury attorney: Donald Bakke (202) 622-0865 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ13

 [View Related Documents](#)

Title: Electronic Payment of Depository Taxes

Abstract: The proposed regulations would require all businesses with a quarterly Federal tax liability of more than \$2,500 to pay taxes electronically. Current regulations require electronic payment if the taxpayer has \$200,000 in aggregate Federal tax liability during a calendar year.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 31 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 6302(h)(1); 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
Notice of Public Hearing correction	08/26/2010	75 FR 52485
NPRM	08/23/2010	75 FR 51707
Public Hearing Cancelled	09/27/2010	75 FR 59172
Public Hearing	09/27/2010	
Outline of Topics Due	09/20/2010	
NPRM Comment Period End	09/22/2010	
Final Action	06/00/2011	

Additional Information: REG-153340-09 Drafting attorney: Michael E. Hara (202) 622-4910 Reviewing attorney: James C. Gibbons (202) 622-4910 CC: PA: Branch 1

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ24

 [View Related Documents](#)

Title: Section 181--Post-Amendment Productions

Abstract: Guidance under section 181 for qualified film and television productions commencing after December 31, 2007.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 181

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Regulations	12/00/2010	

Additional Information: REG-146297-09 Drafting attorney: Bernard P. Harvey (202) 622-4930 Reviewing attorney:  
Kathleen Reed (202) 622-4930 Treasury attorney: Eric Lucas (202) 622-0869 CC:ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Merge with 1545-BF94; Merge with 1545-BF95; Merge with 1545-BJ23

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ26

 [View Related Documents](#)

Title: Limitation on Earnings and Profit Taken Into Account Under Section 304(b)(2) in Certain Acquisitions by Foreign Corporations (Temporary)

Abstract: These temporary regulations limit the earnings and profit of a foreign acquiring corporation taken into account under section 304(b)(2).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.304-B (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 304(b)(5)(B)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule	12/00/2010	

Additional Information: REG-101691-10 Drafting Attorney: Robert B. Williams Jr. (202) 622-3860 Reviewing Attorney: Charles P. Besecky (202) 622-3860 Treasury Attorney: Jose Murillo (202) 622-5166 CC:INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BJ25

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ27

 [View Related Documents](#)

Title: Disclosures of Return Information to Officers and Employees of the Department of Commerce for Certain Statistical Purposes and Related Activities

Abstract: Procedure and Administration regulations relating to Code section 6103(j)(1) formerly permitted disclosure of (1) the total number of documents reported on Form 1096 transmitting Forms 1099-MISC, and (2) the total amount reported on Form 1096 transmitting Forms 1099-MISC. At the request of the Census Bureau, the Treasury Department removed these items from the list of items authorized to be disclosed (See TD 9372, 72 FR 73262 [Dec. 27, 2007]). Since then, the Census Bureau had determined that these items of return information provide critical data about contract labor. Because of the strong need for these data, this regulation will authorize disclosure of this return information.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 7805; 26 USC 6103

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/26/2010	75 FR 52486
NPRM Comment Period End	11/24/2010	
Final Action	06/00/2011	

Additional Information: REG-137486-09 Drafting attorney: Melissa Segal (202) 622-7950 Reviewing attorney: Donald M. Squires (202) 622-7950 CC:PA: Branch 6

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ30

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Title: Modifications of Debt Instruments

Abstract: The proposed regulations relate to the modification of debt instruments. The regulations clarify the extent to which the deterioration in the financial condition of the issuer is taken into account to determine whether a modified debt instrument will be recharacterized as an instrument or property right that is not debt. The regulations provide needed guidance to issuers and holders of debt instruments.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1001; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/04/2010	75 FR 31736
NPRM Comment Period End	08/03/2010	
Outlines of Topics Due	08/11/2010	
Public Hearing	09/08/2010	
Final Action	12/00/2010	

Additional Information: REG-106750-10 Drafting attorney: Diana A. Imholtz (202) 622-6934 Reviewing attorney: William E. Blanchard (202) 622-3950 Treasury attorney: Karl Walli (202) 622-5721 CC: FIP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ36

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Title: Modification of Basis Allocation Rules Under Section 755

Abstract: Temporary regulations amend the existing basis allocation rules for substituted basis transactions under section 1.755-1(b).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 755; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Regulations	12/00/2010	

Additional Information: REG-109366-10 Drafting attorneys: Sean I. Kahng (202) 622-3050 Bryan A. Rimmke (202) 622-



3050 Reviewing attorney: David R. Haglund (202) 622-3050 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Undetermined

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BJ35

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ40

 [View Related Documents](#)

Title: Indoor Tanning Services

Abstract: Proposed regulations provide guidance on the indoor tanning services tax made by the Patient Protection and Affordable Care Act of 2010, affecting users and providers of indoor tanning services.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 40; 26 CFR 49 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/15/2010	75 FR 33740
NPRM Comment Period End	09/13/2010	
Final Action	12/00/2010	

Additional Information: REG-112841-10 Drafting attorney: Taylor Cortright (202) 622-3130 Reviewing attorney: Frank K. Boland (202) 622-3130 Reviewing attorney: John Parcell (202) 622-2578 CC: PSI

Regulatory Flexibility Analysis Required: Business

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BJ41

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ49

 [View Related Documents](#)

Title: Application of Section 956 to Transactions Involving Partnerships (Temporary)

Abstract: This temporary regulation will address various issues involving the application of section 956 to transactions involving partnerships.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: Undetermined

Unfunded Mandates: No

CFR Citation: 26 CFR 1.956-1 to 1.956-4 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 7805; 26 USC 7701(l); 26 USC 956(e); 26 USC 956(d); 26 USC 6864(d)(8); ...

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule	12/00/2010	

Additional Information: REG-155164-09 Drafting Attorney: Barbara E. Rasch (202) 622-3840 Reviewing Attorney: Jeffrey G. Mitchell (202) 622-3840 Treasury Attorney: Jose Murillo (202) 622-5166 CC:INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BJ48

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ54

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Title: Requirement of a Statement Disclosing Uncertain Tax Positions

Abstract: These regulations will allow the IRS to require corporations to file a schedule describing uncertain tax positions related to the tax return in accordance with forms, instructions, or other appropriate guidance.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.6012-2 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 7805; 26 USC 6011

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	09/09/2010	75 FR 54802
Public Hearing	10/19/2010	
Outline Due Date	10/12/2010	
NPRM Comment Period End	10/12/2010	
Final Action	06/00/2011	

Additional Information: REG-119046-10 Drafting Attorney: Kathryn A. Zuba (202)622-3400 CC:PA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ70

 [View Related Documents](#)

Title: Information Reporting By Passport and Resident Applicants (Temporary)

Abstract: The temporary regulation will prescribe under section 6039E the information to be gathered by the State Department on passport applicants and the penalties to be imposed on such applicants if they do not supply the information.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: Undetermined

Unfunded Mandates: No

CFR Citation: 26 CFR 301; 26 CFR 602 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 6039E

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule	12/00/2010	

Additional Information: REG-208274-86 Drafting Attorney: Marylynn Dayan (202) 622-3880 Reviewing Attorney: Elizabeth U. Karzon (202) 622-3880 CC:INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-AJ93

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-AC09

 [View Related Documents](#)

Title: Income Tax--Foreign Tax Credit: Notification of Foreign Tax Redeterminations

Abstract: The regulations will establish procedures for taxpayers by which they must notify the IRS of a change in foreign tax liability for a taxable year for which they claimed the foreign tax credit. In addition, the regulations set forth deadlines for compliance with the notification requirements; failure to meet those deadlines may result in the imposition of penalties.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1; 26 CFR 301; 26 CFR 602 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 905; 26 USC 6689; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	06/23/1988	53 FR 23659
Second NPRM	11/07/2007	72 FR 62805
Second NPRM Comment Period End	02/05/2008	
Final Action	12/00/2011	

Additional Information: REG-209020-86 (INTL-061-86) Drafting attorney: Teresa B. Hughes (202) 622-3850 Reviewing attorney: Barbara A. Felker (202) 622-3850 Treasury attorney: Ginny Y. Chung (202) 622-9461 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-AC10

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Title: Income Tax--Definition of Qualified Possession Source Investment Income for Purposes of Puerto Rico and Possession Tax Credit

Abstract: This regulation will provide rules with respect to what constitutes qualified possession source investment income for purposes of the Puerto Rico and possession tax credit.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 936; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
Next Action Undetermined		
NPRM	01/21/1986	51 FR 2726

Additional Information: REG-209013-86 (INTL-44-86) Drafting attorney: Angela E. Holland (202) 435-5265 Reviewing attorney: Joseph P. Dewald (202) 435-5265 CC: INTL

Regulatory Flexibility Analysis

Government Levels Affected: No

Required: Undetermined

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AI16

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Title: FSC Transfer Pricing Rules, Distributions, Dividends Received, Deduction, and Other Special Rules for FSC

Abstract: The regulations provide rules for application of the FSC (Foreign Sales Corporation) transfer pricing rules, distributions, dividends received, deductions, and other special FSC provisions.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 925 and 927; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		
NPRM	03/03/1987	52 FR 6467
NPRM Comment Period End	05/02/1987	

Additional Information: REG-209015-86 (INTL-153-86) Drafting attorney: John H. Seibert (202) 435-5265 Reviewing attorney: Gregory A. Spring (202) 435-5265 Treasury attorney: John Harrington (202) 622-0589 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AK79

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Title: Nonrecognition of Corporate Distributions and Reorganizations Under the Foreign Investment in Real Property Tax Act

Abstract: These regulations will provide rules concerning the effect of certain distributions including dividends, redemptions, distributions pursuant to reorganizations, and liquidations on corporations and their shareholders under the Foreign Investment in Real Property Tax Act. The regulations will also provide rules for determining the extent to which nonrecognition would apply to certain transfers of real property interests and the extent to which certain reorganizations will be treated as sales of property at fair market value.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 897; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/05/1988	53 FR 16233
Hearing	03/01/1989	54 FR 1189
Final Action	12/00/2011	

Additional Information: REG-209039-87 (INTL-491-87) Drafting attorney: Jason T. Smyczek (202) 622-3860 Reviewing attorney: Charles P. Besecky (202) 622-3860 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-AL93

 [View Related Documents](#)

Title: Income of Foreign Governments and International Organizations

Abstract: These regulations will provide rules regarding the taxation of income of foreign governments and international organizations.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 892; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		
NPRM	06/27/1988	53 FR 24100
NPRM Comment Period End	08/26/1988	

Additional Information: REG-209024-88 (INTL-285-88) Drafting attorney: David A. Juster (202) 622-3850 Reviewing attorney: Richard L. Chewing (202) 622-3850 Treasury attorney: Jesse Eggert (202) 622-1540 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AM11

 [View Related Documents](#)

Title: Clarification of Treatment of Separate Limitation Losses

Abstract: Section 1203 of the Tax Reform Act of 1986 amends section 904(f) by adding paragraph (f)(5) at the end thereof, which requires that foreign source losses with respect to any income category first offset a taxpayer's other foreign source income before such losses offset the taxpayer's U.S. source income. The regulation will provide rules for the allocation of foreign source losses.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		

Additional Information: REG-209044-89 (INTL-338-89) Drafting attorney: Jeffrey L. Parry (202) 622-3850 Reviewing attorney: Barbara A. Felker (202) 622-3850 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AM12

 [View Related Documents](#)

Title: Computation of a Branch's Taxable Income; Taxation of Exchange Gain or Loss on Branch Remittances

Abstract: This regulation relates to branch rules and how to translate branch income, and the taxation of exchange gain or loss on branch remittances.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	09/25/1991	56 FR 48457
Second NPRM	09/07/2006	
NPRM-Withdrawn	09/07/2006	71 FR 52876
Second NPRM Comment Period End	12/06/2006	
Final Action	12/00/2011	

Additional Information: REG-208270-86 (INTL-965-86) Drafting attorney: Sheila Ramaswamy (202) 622-3870 Reviewing attorney: Jeffrey Dorfman (202) 622-3870 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AM91

 [View Related Documents](#)

Title: Caribbean Basin Investments

Abstract: This regulation defines investments made in qualified Caribbean Basin countries that give rise to interests or dividends available for the section 936 credit.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 936; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		
NPRM	05/13/1991	56 FR 21963
Hearing	07/12/1991	56 FR 21963

Additional Information: REG-209014-89 (INTL-088-89) Drafting attorney: Angela E. Holland (202) 435-5265 Reviewing attorney: Joseph P. Dewald (202) 435-5265 CC: INTL

Regulatory Flexibility Analysis  
Required: Undetermined

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AN73

 [View Related Documents](#)

Title: Consolidated Alternative Minimum Tax

Abstract: This regulation will provide corporate taxpayers joining in the filing of a consolidated Federal income tax return with



guidance necessary to calculate their alternative minimum tax liability.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 53; 26 USC 55 to 59; 26 USC 59A; 26 USC 1502; 26 USC 7805; ...

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		
NPRM	12/30/1992	57 FR 62251
NPRM Comment Period End	03/01/1993	
Hearing	04/06/1993	

Additional Information: REG-209272-89 (IA-57-89) Drafting attorney: Martin Scully (202) 622-8066 Reviewing attorney: Stephen Toomey (202) 622-8441 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-AO24

 [View Related Documents](#)

Title: Earnings Stripping Payments

Abstract: This regulation addresses the deductibility of interest under section 163 being limited when paid by a corporation to related persons not subject to U.S. tax.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/18/1991	56 FR 27907
Hearing	09/25/1991	
Final Action	12/00/2011	

Additional Information: REG-209059-89 (INTL-870-89) Drafting attorney: Sheila Ramaswamy (202) 622-3870 Reviewing attorney: Jeffrey L. Dorfman (202) 622-3870 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AP01

 [View Related Documents](#)

Title: Taxation of Global Trading

Abstract: These regulations will improve the taxation of global trading.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 482; 26 USC 863 and 864; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	08/28/1990	55 FR 35152
NPRM	03/06/1998	63 FR 11177
NPRM Comment Period End	06/04/1998	
Hearing	07/14/1998	
Second NPRM	12/00/2011	

Additional Information: REG-208299-90 (INTL-70-90) Drafting attorney: D. Peter Merkel (202) 622-3870 Reviewing attorney: Mark E. Erwin (202) 622-3870 Treasury attorney: Jesse Eggert (202) 622-1540 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AP10

 [View Related Documents](#)

Title: Information Reporting and Record Maintenance

Abstract: This regulation will implement the directives of section 6038C. This will be accomplished by requiring foreign corporations engaged in a U.S. business to provide specific information regarding related party transactions.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 6038C; 26 USC 7801; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
Next Action Undetermined		

Additional Information: REG-208265-90 (INTL-102-90) Drafting attorney: David Peter Merkel (202) 622-3870 Reviewing attorney: Jeffrey Dorfman (202) 622-3870 Treasury attorney: Jesse Eggert (202) 622-1540 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AP33

 [View Related Documents](#)

Title: Registration Required Obligations

Abstract: This regulation will finalize all outstanding proposed regulations under section 1.163-1(b)(2) relating to interest deduction in general.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 165; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
Next Action Undetermined		
NPRM	01/21/1993	58 FR 5316

Additional Information: REG-208245-90 (INTL-115-90) Drafting attorney: Kathryn T. Holman (202) 622-3840 Reviewing attorney: Carl M. Cooper (202) 622-3840 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AQ55

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Title: Use of General Accepted Accounting Principle (GAAP) Earnings as Earnings and Profits (E&P) of Foreign Corporations

Abstract: The regulations are part of Treasury's ongoing simplification efforts. The regulations would modify the computation of earnings and profits (E&P) of foreign corporations by allowing taxpayers to account for inventory costs, using capitalization methods used for financial accounting purposes rather than the uniform capitalization rules required by section 263A. The regulations would also permit reliance on financial accounting conventions in computing depreciation for foreign corporations deriving less than 20 percent of gross income from U.S. sources and maintaining assets with tax bases not materially different from financial book bases. Use of these simplified rules may result in an accounting method change, which would ordinarily require the filing of Form 3115 (Application for Change in Accounting Method). However, the regulations waive this filing requirement if its conditions are met.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 952; 26 USC 964; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		
NPRM	07/01/1992	57 FR 29246

Additional Information: REG-209545-92 (INTL-0018-92) Drafting attorney: Jeffrey L. Parry (202) 622-3850 Reviewing attorney: Barbara A. Felker (202) 622-3850 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AT82

 [View Related Documents](#)

Title: Allocation of Accrued Benefits Between Employer and Employee Contributions

Abstract: This regulation modifies section 1.411(c)-1 providing guidance on calculation of an employee's accrued benefit derived from the employee's contributions to a qualified defined benefit pension plan.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		
NPRM	12/22/1995	60 FR 66532
NPRM Comment Period End	03/21/1996	

Additional Information: REG-209784-95 (EE-35-95) Drafting attorney: Cathy V. Pastor (202) 622-6090 Reviewing attorney: Janet A. Laufer (202) 622-6090 CC: TEGE

Regulatory Flexibility Analysis Required: No  
Small Entities Affected: No  
Energy Affected: No  
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Government Levels Affected: No  
Federalism: No

Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AT96

 [View Related Documents](#)

Title: Foreign Corporations Regulations

Abstract: This regulation will provide guidance relating to the treatment of financial instruments and loans between partners and partnerships for purposes of sections 882 and 884.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 0882; 26 USC 0884; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		
NPRM	03/08/1996	61 FR 9377
NPRM Comment Period End	06/06/1996	

Additional Information: REG-209805-95 (INTL-0054-95) Drafting attorney: Anthony J. Marra (202) 622-3870 Reviewing attorney: Mark E. Erwin (202) 622-3870 CC: INTL

Regulatory Flexibility Analysis Required: No  
Small Entities Affected: No  
Energy Affected: No  
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Government Levels Affected: No  
Federalism: No

Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AU29

 [View Related Documents](#)

Title: Application of Grantor Trust Rules to Nonexempt Employees' Trusts

Abstract: The regulations will provide guidance on the application of the grantor trust rules to nonexempt employees' trusts.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 404; 26 USC 671; 26 USC 956; 26 USC 1291; 26 USC 1294 and 1295; 26 USC 1297; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		
NPRM	09/27/1996	61 FR 50778
NPRM Comment Period End	12/26/1996	
Hearing	01/15/1997	

Additional Information: REG-209826-96 (PS-19-96) Drafting attorneys: M. Grace Fleeman (202) 622-3880, Linda S.F. Marshall (202) 622-6090, and James A. Quinn (202) 622-3070 Reviewing attorney: Elizabeth Karzon (202) 622-3880 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-AU91

 [View Related Documents](#)

Title: Application of Attribution Rules to Foreign Trusts

Abstract: The regulations will provide attribution rules for foreign trusts with respect to foreign personal holding companies, foreign passive investment companies, and controlled foreign corporations.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite

NPRM

12/00/2011

Additional Information: REG-252774-96 Drafting attorney: M. Grace Fleeman (202) 622-3880 Reviewing attorney: Elizabeth Karzon (202) 622-3880 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: Undetermined

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-AV27

 [View Related Documents](#)

Title: Electronic Transmission of Withholding Certificates

Abstract: This regulation provides guidance for the electronic transmission of withholding certificates.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1441; 26 USC 6061; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		
NPRM	10/14/1997	62 FR 53504
NPRM Comment Period End	01/12/1998	

Additional Information: REG-107872-97 Drafting attorney: Kathryn T. Holman (202) 622-3840 Reviewing attorney: Carl M. Cooper (202) 622-3840 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-AW13

 [View Related Documents](#)

Title: Stocks and Securities Safe Harbor Exception

Abstract: This regulation clarifies and updates the safe harbor that one is not engaged in a trade or business as a result of trading in stocks and securities. The amendment will provide additional guidance regarding the definitions of stocks and securities.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		
NPRM	06/12/1998	63 FR 32164
Hearing	09/09/1998	
NPRM Comment Period End	09/10/1998	

Additional Information: REG-106031-98 Drafting attorney: D. Peter Merkel (202) 622-3870 Reviewing attorney: Mark E. Erwin (202) 622-3870 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AX02

 [View Related Documents](#)

Title: Rules for Sourcing Certain Transportation Income

Abstract: The regulation provides guidance for application of the source rules for transportation income under section 863(c).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2011	

Additional Information: REG-115557-98 Drafting attorney: Cheryl A. Edson (202) 622-3880 Reviewing attorney: Elizabeth U. Karzon (202) 622-3880 Treasury attorney: Jesse Eggert (202) 622-1540 CC: INTL

Regulatory Flexibility Analysis  
Required: Undetermined

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AX72

 [View Related Documents](#)

Title: Allocation and Apportionment of Interest Expense and Certain Other Expenses

Abstract: These regulations provide rules for the allocation and apportionment of interest expenses and certain other expenses for purposes of the foreign tax credit and certain other international tax provisions.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 864; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	02/05/1990	55 FR 3750
Final Action	12/00/2011	

Additional Information: REG-117608-99 Drafting attorney: Jeffrey L. Parry (202) 622-3850 Reviewing attorney: Anne O. Devereaux (202) 622-3850 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AX77

 [View Related Documents](#)

Title: Modification to Section 367(a) Stock Transfer Regulations

Abstract: This regulation will modify section 367(a), stock transfer regulations, to address the use of the check-the-box regulations and the use of convertible stock.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1; 26 CFR 602 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 367; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
Next Action Undetermined		

Additional Information: REG-116053-99 Drafting attorney: Jason T. Smyczek (202) 622-3860 Reviewing attorney: Charles P. Besecky (202) 622-3860 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-AX78

 [View Related Documents](#)

Title: Definition of Passive Foreign Investment Company (PFIC) Under Section 1297

Abstract: This regulation defines a passive foreign investment company (PFIC) under section 1297(a) and the terms "passive income" and "passive asset" under section 1297(b). The regulation will also set forth the exceptions to the terms "passive income" and "passive asset," and provide guidance on the applicability of the look-through rule under section 1297(c), in cases involving PFICs that own 25 percent or more of a lower-tier foreign subsidiary. In addition, the regulation will provide guidance under section 1297(e), regarding the overlap rule between a controlled foreign corporation and a PFIC.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1297; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
Next Action Undetermined		

Additional Information: REG-100427-00 Drafting attorney: Barbara Rasch (202) 622-3840 Reviewing attorney: Jeffery Mitchell (202) 622-3840 Treasury attorney: David Ernick (202) 622-1754 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AY30

 [View Related Documents](#)

Title: Taxable Years of Controlled Foreign Corporations (CFCs)

Abstract: This regulation will provide definitions and rules for determining the required year for certain CFCs.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 898; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2011	

Additional Information: REG-108523-00 Drafting attorney: Kathryn Holman (202) 622-3840 Reviewing attorney: Phyllis E. Marcus (202) 622-3840 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AY44

 [View Related Documents](#)

Title: Special Rules for S Corporations

Abstract: This regulation will provide rules that will permit a dual resident S Corporation shareholder, who has claimed a treaty benefit, to be treated as a U.S. resident for purposes of section 1361(a)(1) of the Internal Revenue Code.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301; 26 CFR 601 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7701; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		
NPRM	04/27/1992	57 FR 15272
NPRM Comment Period End	06/26/1992	

Additional Information: REG-209720-94 (INTL-40-94) Drafting attorney: David A. Juster (202) 622-3850 Reviewing attorney: Barbara A. Felker (202) 622-3850 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Split From 1545-AP35; Related to 1545-AS88

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-AY54

 [View Related Documents](#)

Title: Previously Taxed Earnings and Profits Under Subpart F

Abstract: This regulation will address the determination of previously taxed earnings and profits under subpart F.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 959; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/29/2006	71 FR 51155
NPRM Comment Period End	11/27/2006	
Final Action	12/00/2011	

Additional Information: REG-121509-00 Drafting attorney: Barbara Rasch (202) 622-3840 Reviewing attorney: Phyllis E. Marcus (202) 622-3840 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BA09

 [View Related Documents](#)

Title: Consolidated Returns; Nonapplicability of Section 357(c)

Abstract: The regulations make amendments to section 1.1502-80(d) of the consolidated return regulations dealing with the scope of the nonapplicability of section 357(c) in a consolidated group.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 1502

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	11/14/2001	66 FR 57021
NPRM Comment Period End	02/28/2002	
Public Hearing	03/21/2002	
Final Action	12/00/2011	

Additional Information: REG-137519-01 Drafting attorney: Thomas I. Russell (202) 622-7550 Reviewing attorney: Alfred Bishop (202) 622-7930 Treasury attorney: None CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BA86

 [View Related Documents](#)

Title: Guidance on Reporting of Deposit Interest Paid to Nonresident Aliens

Abstract: This regulation will provide guidance on the reporting requirements for interest on deposits maintained at U.S. offices of certain financial institutions and paid to nonresident aliens that are residents of certain specified countries.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1; 26 CFR 31 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		
NPRM	08/02/2002	67 FR 50386
NPRM Comment Period End	11/14/2002	
Hearing	12/05/2002	67 FR 50386

Additional Information: REG-133254-02 Drafting attorney: Kathryn T. Holman (202) 622-3840 Reviewing attorney: Carl M. Cooper (202) 622-3840 Treasury attorney: Michael Plowgian (202) 622-0846 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BJ01

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BB27

 [View Related Documents](#)

Title: Accrual Rules for Creditable Foreign Taxes and Guidance on Change in Taxable Year

Abstract: These proposed regulations will clarify the rules for determining when a creditable foreign tax accrues and may be claimed as a credit, and will provide guidance for determining the allowable foreign tax credit upon a change in the U.S. taxable year.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		

Additional Information: REG-144597-02 Drafting attorney: Teresa B. Hughes (202) 622-3850 Reviewing attorney: Barbara A. Felker (202) 622-3850 CC:INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BB85

 [View Related Documents](#)

Title: Predecessors or Successors Under Section 355(e)

Abstract: These regulations under section 355(e) set forth whether a transferor or a transferee of distributing or controlled assets is a predecessor or successor and related rules.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 355; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		
NPRM	11/22/2004	69 FR 67873

NPRM Comment Period End

02/22/2005

Additional Information: REG-145535-02 Drafting attorney: Grid R. Glycer (202) 622-7930 Reviewing attorney: Stephen P. Fattman (202) 622-7700 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BB92

 [View Related Documents](#)

Title: Partnership Equity for Services

Abstract: These regulations will describe the tax treatment of partnership equity issued in connection with the performance of services.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 83; 26 USC 721; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		
NPRM	05/24/2005	70 FR 29675
NPRM Comment Period End	08/22/2005	
Outlines of Topics Due	09/14/2005	
Public Hearing	10/05/2005	

Additional Information: REG-105346-03 Drafting attorney: Cornelia J. Schnyder (202) 622-3050 Reviewing attorney: Faith P. Colson (202) 622-3050 Treasury attorney: Robert Crnkovich (202) 622-0843 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BC16

 [View Related Documents](#)

Title: Contingent at Closing Escrows

Abstract: The regulations provide rules for taxing the income of a contingent at closing escrow. A contingent at closing escrow is, generally, established in connection with the sale or exchange of real or personal property to hold assets that will be distributable to the purchaser or seller based on the post-closing resolution of bona fide contingencies. The rules require the purchaser or seller to take into account all items of income and deduction for Federal income tax purposes.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1; 26 CFR 602 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 468B; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		
NPRM	02/01/1999	64 FR 4801
NPRM Comment Period End	05/03/1999	

Additional Information: REG-103422-03 Drafting attorney: Steven J. Gee (202) 622-4970 Reviewing attorney: Martin Scully (202) 622-4970 Treasury attorney: Donald Bakke (202) 622-0865 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-AR82

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BD04

 [View Related Documents](#)

Title: Solid Waste Disposal Facilities

Abstract: This regulation will modify the definition of "solid waste disposal facility" for purposes of section 142(a)(6) of the Internal Revenue Code.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 142; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/10/2004	69 FR 25856
NPRM Comment Period End	08/09/2004	
Second NPRM	09/16/2009	74 FR 47500
Second NPRM Comment Period End	12/15/2009	
Public Hearing	01/05/2010	



Final Action

12/00/2011

Additional Information: REG-140492-02 Drafting attorney: Marybeth E. Frantz (202) 622-3419 Reviewing attorney: Timothy L. Jones (202) 622-3701 Treasury attorney: John Cross (202) 622-1322 CC: FIP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Local; State

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BG68

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BD15

 [View Related Documents](#)

Title: Definition of Qualified Foreign Corporation

Abstract: Notice 2003-79, section 5, published on December 15, 2003, states that the IRS intends to issue regulations, for years after 2003, that provide procedures for a foreign corporation to certify that it is a qualified foreign corporation for purposes of IRC section 1(h)(11)(C). (Temporary rules provided in Notice 2003-79 were subsequently extended by Notice 2004-71, published on November 8, 2004, and by Notice 2006-3, published January 17, 2006.) The regulations will also provide procedures for certifying that a security that is not a common or ordinary share is equity rather than debt; that a foreign company is entitled to benefits under a comprehensive income tax treaty where a security is not readily tradable on a recognized U.S. stock exchange; and that the foreign corporation is not a PFIC in the taxable year in which a dividend is paid, or in the preceding taxable year. The regulations are also expected to address the meaning of the requirement in the legislative history that to qualify under a treaty for purposes of 1(h)(11) "substantially all of ...[the foreign corporation's] income in the taxable year in which the dividend is paid" must qualify for treaty benefits.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: Not Yet Determined (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1; 26 USC 7805(a)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2011	

Additional Information: REG-107420-04 Drafting attorney: Ana C. Guzman (202) 622-3880 Reviewing attorney: Edward R. Barret (202) 622-3880 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BD44

 [View Related Documents](#)

Title: Transfers of Restricted Stock

Abstract: The proposed regulations address the application of section 83 to the transfer of substantially nonvested stock to a related person.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 83; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		

Additional Information: REG-127147-04 Drafting attorney: Thomas D. Scholz (202) 622-6030 Treasury attorney: Helen Morrison (202) 622-1357 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BD51

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Title: HIPAA Portability: Special Enrollment Procedures, Tolling, and Interaction With FMLA

Abstract: These regulations enhance the existing HIPAA portability regulations by tolling the running of certain time periods in certain circumstances, clarifying the procedures for requesting special enrollment, addressing how the HIPAA portability requirements apply to individuals taking leave under the Family and Medical Leave Act of 1993, and prescribing how to count the number of employees an employer has.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 54 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 9833

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/30/2004	69 FR 78800
NPRM Comment Period End	03/30/2005	
Final Action	12/00/2011	

Additional Information: REG-130370-04 Drafting attorney: Russell E. Weinheimer (202) 622-6080 Reviewing attorney: Alan Tawshunsky (202) 622-6000 Treasury attorney: Kevin Knopf (202) 622-2329 CC: TEGE

Regulatory Flexibility Analysis Required: No  
Small Entities Affected: No  
Energy Affected: No  
Related RINs: Related to 1545-AW02; Related to 1545-AX84

Government Levels Affected: No  
Federalism: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BD71

 [View Related Documents](#)

Title: Regulations Under Section 706 Regarding Determination of Distributive Shares When a Partner's Interest Changes

Abstract: This regulation will provide rules regarding the determination of a partner's distributive share when the partner's interest changes.

Priority: Substantive, Nonsignificant  
Major: No

Agenda Stage of Rulemaking: Long-term Action  
Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 706; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	04/14/2009	74 FR 17119
NPRM Comment Period End	07/13/2009	
Final Action	12/00/2011	

Additional Information: REG-144689-04 Drafting attorneys: Laura C. Fields (202) 622-3050 and Michala P. Irons (202) 622-0171 Reviewing attorney: David R. Haglund (202) 622-3050 Treasury attorney: Robert Crnkovich (202) 622-0843 CC: PSI

Regulatory Flexibility Analysis Required: No  
Small Entities Affected: No  
Energy Affected: No

Government Levels Affected: No  
Federalism: No

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---

Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BD84

 [View Related Documents](#)

Title: Guidance Regarding Selected Issues Under Section 336(e) Regarding Corporate Stock

Abstract: The proposed regulations will address the circumstances in which a corporation that owns stock in another corporation, meeting the requirements of section 1504(a)(2), and sells, exchanges, or distributes such an interest, may elect to treat the transaction as a disposition of the assets of such other corporation.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 336; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		
NPRM	08/25/2008	73 FR 49965
NPRM Comment Period End	11/24/2008	

Additional Information: REG-143544-04 Drafting attorney: Mark Weiss (202) 622-7750 Reviewing attorney: Ken Cohen (202) 622-7790 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BE99

 [View Related Documents](#)

Title: Regulations Update Regarding Partnership Mergers

Abstract: This proposed rule will modify regulations under sections 704 and 737 consistent with Notice 2005-15 to address the income tax consequences of property following partnership mergers.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 704; 26 USC 737; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/22/2007	72 FR 46932

Outlines of Topics Due	11/21/2007	
NPRM Comment Period End	11/20/2007	
Public Hearing	12/05/2007	
Final Action	12/00/2011	

Additional Information: REG-143397-05 Drafting attorneys: Laura C. Fields (202) 622-3050 Reviewing attorney: Beverly Katz (202) 622-3050 Treasury attorney: Robert Crnkovich (202) 622-0843 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BF24

 [View Related Documents](#)

Title: Subchapter S Banks

Abstract: This regulation addresses the application of special bank rules under section 1363 to S corporation and QSub banks.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: None (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1363; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	09/18/2006	71 FR 50007
NPRM Comment Period End	11/22/2006	
Final Action	12/00/2011	

Additional Information: REG-158677-05 Drafting attorney: Laura C. Fields (202) 622-3050 Reviewing attorney: David R. Haglund (202) 622-3050 Treasury attorneys: Michael Novey (202) 622-1339 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BF73

 [View Related Documents](#)

Title: Definition of Taxpayer for Purposes of Section 901 and Related Matters

Abstract: The application of existing Treasury Regulation section 1.901-2(f) is unclear in certain circumstances, including circumstances in which foreign law permits foreign corporations to determine their taxable income and tax liability on a combined basis. Amendments are needed to clarify the application of Treasury Regulation section 1.901-2 in such circumstances. In some cases, such as cases involving reverse hybrid entities, the application of existing Treasury Regulation section 1.901-2(f) reaches inappropriate results. Amendments are needed to change the results in such cases.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/04/2006	71 FR 44240
NPRM Comment Period End	10/03/2006	
Final Action	12/00/2011	

Additional Information: REG-124152-06 Drafting attorney: Jeffrey L. Parry (202) 622-3850 Reviewing attorney: Barbara A. Felker (202) 622-3850 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF76

 [View Related Documents](#)

Title: Guidance on Determination of Interest Expense Allocable in a Global Dealing Operation

Abstract: This regulation will address guidance on determination of interest expense allocable in a global dealing operation, coordination of interest expense allocable to global dealing operation with interest allocation rules of section 861, and determination of interest deduction of foreign corporations under section 882.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 0882; 26 USC 0861; 26 USC 0864; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		

Additional Information: REG-125604-06 Drafting attorney: D. Peter Merkel (202) 622-3870 Reviewing attorney: Mark E. Erwin (202) 622-3870 Treasury attorney: Jesse Eggert (202) 622-1540 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No  
Energy Affected: No  
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Federalism: No

Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF93

 [View Related Documents](#)

Title: Withholding and Reporting Obligations Under Section 1441 Regarding Tender Offers

Abstract: The proposed regulations provide guidance for U.S. financial institutions to satisfy their withholding, reporting, and deposit obligations under chapter 3 of the Code with respect to payments made to foreign account holders pursuant to a self-tender offer made by a publicly traded corporation.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: Undetermined

Unfunded Mandates: No

CFR Citation: 26 CFR 1; 26 CFR 1441 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	10/17/2007	72 FR 58781
NPRM Comment Period End	01/16/2008	
Public Hearing	02/06/2008	
Final Action	12/00/2011	

Additional Information: REG-140206-06 Drafting attorney: Kathryn T. Holman (202) 622-3840 Reviewing attorney: Carl M. Cooper (202) 622-3840 Treasury attorney: Jose Murillo (202) 622-5166 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF99

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Title: Ownership Change

Abstract: This regulation provides rules for determining when an ownership change has occurred under section 382 of the Internal Revenue Code.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1.382-2T (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 382(m); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		

Additional Information: REG-209159-86 Drafting attorney: Keith E. Stanley (202) 622-7750 Reviewing attorney: Mark S. Jennings (202) 622-7750 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BG04

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Title: Revision to Regulations Relating to Withholding of Tax on Certain U.S. Source Income Paid to Foreign Persons and Revision of Information Reporting Regulations

Abstract: The proposed regulations provide guidance regarding the documentation requirements under section 1441 and the treatment of certain obligations issued in bearer form.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1441 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2011	

Additional Information: REG-144021-06 Drafting attorney: Kathryn T. Holman (202) 622-3840 Reviewing attorney: Carl M. Cooper (202) 622-3840 Treasury attorney: Jesse Eggert (202) 622-1540 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG08

 [View Related Documents](#)

Title: Income of Foreign Governments and International Organizations

Abstract: These regulations will provide rules regarding the taxation of income of foreign governments and international organizations.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 0892

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		

Additional Information: REG-148537-06 Drafting attorney: David A. Juster (202) 622-3850 Reviewing attorney: Richard L. Chewning (202) 622-3850 Treasury attorney: Jesse Eggert (202) 622-1540 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-AL93

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG54

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Title: Reduction of Separate Foreign Tax Credit Limitation Categories

Abstract: The American Jobs Creation Act of 2004 amended the foreign tax credit limitation rules under section 904(d) by reducing the number of separate limitation categories to two categories, effective for taxable years beginning after December 31, 2006. These regulations would provide guidance needed to comply with these changes, including transition rules.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/21/2007	72 FR 72645
NPRM Comment Period End	03/20/2008	
Public Hearing	04/22/2008	
Final Action	12/00/2011	

Additional Information: REG-114126-07 Drafting attorney: Jeffrey L. Parry (202) 622-3850 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Related to 1545-BG55

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BG68

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Title: Solid Waste Transformation

Abstract: Sections 103 and 142(a)(6) allow a deduction for interest on state or local bonds issued to finance solid waste disposal facilities. Proposed regulations under section 1.142(a)(6)-1 [REG-140492-02, RIN 1545-BD04] provide that a facility is a solid waste disposal facility to the extent it performs as a solid waste disposal function that includes a transformation process. These proposed regulations define what constitutes a transformation process for purposes of section 1.142(a)(6)-1.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 142; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2011	

Additional Information: REG-119167-07 Drafting attorney: Marybeth E. Frantz (202) 622-3419 Reviewing attorney: Timothy L. Jones (202) 622-3701 Treasury attorney: John Cross (202) 622-1322 CC: FIP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Local; State

Federalism: No

Related RINs: Related to 1545-BD04

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BG69

 [View Related Documents](#)

Title: Certain Payments Made Pursuant to a Securities Lending Transaction or a Sale-Repurchase Transaction

Abstract: The proposed regulations will provide guidance with respect to substitute payments. Credits under sections 33 and 1462 are coordinated in the withholding and reporting applications to provide integrated rules for administering the imposition of substantive liabilities under sections 971 and 872 with the procedural imposition and satisfaction of tax liabilities under sections 1441 and 1442.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1441; 26 CFR 871; 26 CFR 881 (To search for a specific CFR, visit the [Code of Federal Regulations](#))

Legal Authority: 26 USC 7805; 26 USC 7701(l)

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2011	

Additional Information: REG-119686-07 Drafting attorney: John J. Sweeney (202) 622-3840 Reviewing attorney: Mark E. Erwin (202) 622-3840 Treasury attorney: Jesse Eggert (202) 622-1540 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BH13

 [View Related Documents](#)

Title: Treatment of Overall Foreign and Domestic Losses

Abstract: Section 402 of the American Jobs Creation Act of 2004 enacted a new section 904(g) providing for the recharacterization of U.S. source income as foreign source income where a taxpayer's foreign tax credit limitation has been reduced as a result of an overall domestic loss. The regulation will provide rules for maintaining and recapturing overall domestic loss accounts relating to such recharacterization. The regulation will also include some revisions of the existing regulations regarding overall foreign loss recapture under section 904(f).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 25 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#))

Legal Authority: 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/21/2007	72 FR 72646
NPRM Comment Period End	03/20/2008	
Public Hearing	04/10/2008	
Final Action	12/00/2011	

Additional Information: REG-141399-07 Drafting attorney: Jeffrey L. Parry (202) 622-3850 Reviewing attorney: Barbara A. Felker (202) 622-3850 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BH14

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH51

 [View Related Documents](#)

Title: 704(b) Related Party Substantiality Regulations

Abstract: The project removes certain related party partnership allocations from the substantial economic effect safe harbor under section 704(b) and requires reallocation in accordance with the partner's interest in the partnership.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: Not Yet Determined (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: Not Yet Determined

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2011	

Additional Information: REG-101460-08 Drafting attorney: Bryan A. Rimmke (202) 622-3050 Reviewing attorney: David R. Hagland (202) 622-3050 Treasury attorney: Robert Crnkovich (202) 622-0843 CC: PSI

Regulatory Flexibility Analysis

Government Levels Affected: Undetermined

Required: Undetermined

Federalism: Undetermined

Energy Affected: Undetermined

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH57

 [View Related Documents](#)

Title: Guidance Under Section 382(h)(6) Regarding Built-In Gains

Abstract: These regulations will provide guidance concerning the treatment of built-in gains and losses under section 382(h) of the Internal Revenue Code.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1.382-7 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 382(m)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2011	

Additional Information: REG-162992-03 Drafting attorney: Keith E. Stanley (202) 622-7750 Reviewing attorney: Mark S. Jennings (202) 622-7750 Treasury attorney: Donald Bakke (202) 622-0865 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BH75

 [View Related Documents](#)

Title: Guidance Under Section 411(a)-11 on Failure To Defer

Abstract: These proposed regulations provide guidance to a participant of his or her right, if any, to defer receipt of an immediately distributable benefit and must also describe the consequences of failing to defer receipt of the distribution.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 411(a)-11

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	10/09/2008	73 FR 59575
NPRM Comment Period End	01/07/2009	
Public Hearing	02/20/2009	
Public Hearing Cancellation	03/12/2009	74 FR 7021
Final Action	06/00/2012	

Additional Information: REG-107318-08 Drafting attorney: Michael P. Brewer (202) 622-6090 Reviewing attorney: Lisa R. Mojiri-Azad (202) 622-6080 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH77

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Title: Conduit Financing Arrangements

Abstract: This project will provide regulations under section 1.881-3 to apply to persons engaging in multiple-party financing arrangements and necessary in order to determine which of those arrangements should be recharacterized under Code section 7701(l).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 7701(l)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/22/2008	73 FR 78252
NPRM Comment Period End	03/23/2009	
Final Action	12/00/2011	

Additional Information: REG-113462-08 Drafting Attorney: Susan E. Massey (202) 622-3840 Reviewing Attorney: Elizabeth U. Karzon (202) 622-3840 Treasury Attorney: Jesse Eggert (202) 622-1540 CC:INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH97

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Title: Elimination of Filing Requirement for Nonresident Aliens With United States Source Effectively Connected Wages Below the Personal Exemption Amount

Abstract: This regulation will add a new exception, under section 6012 of the Internal Revenue Code, from the filing requirement for nonresident alien individuals.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 7701(l)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		

Additional Information: REG-120771-08 Drafting Attorney: Danielle Nishida (202) 622-3840 Reviewing Attorney: Jeffrey Mitchell (202) 622-3840 CC:INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BI02

 [View Related Documents](#)

Title: Genetic Information Nondiscrimination Act

Abstract: The proposed regulations provide guidance on prohibitions against group health plans using genetic tests, genetic services, and genetic information in the administration of the plan, with limited exceptions for payment of benefits and research.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 54 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 7805; 26 USC 9833; 26 USC 9801; 26 USC 9802

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Request For Information (RFI)	10/10/2008	73 FR 60208
RFI Comment Period End	12/09/2008	
NPRM	10/07/2009	74 FR 51710
NPRM Comment Period End	01/05/2010	
Final Action	12/00/2011	

Additional Information: REG-123829-08 Drafting attorney: Russell E. Weinheimer (202) 622-6080 Reviewing attorney: Harry Beker (202) 622-6080 Treasury attorney: Kevin Knopf (202) 622-2329 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business; Organizations

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BI03

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BI04

 [View Related Documents](#)

Title: Information Reporting on Transactions With Foreign Trusts and on Large Foreign Gifts

Abstract: These regulations propose guidance under sections 6048, 6677, and 6039F of the Internal Revenue Code relating to information reporting on transactions with foreign trusts and on large foreign gifts. This document also contains proposed regulations under section 643(i) relating to loans from foreign trusts.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 643; 26 CFR 6039F; 26 CFR 6048; 26 CFR 6677 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2011	

Additional Information: REG-124850-08 Drafting Attorney: Quyen P. Huynh (202) 622-3880 Reviewing Attorney: M. Grace Fleeman (202) 622-3880 Treasury Attorney: Jesse Eggert (202) 622-1540 CC:INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BI05

 [View Related Documents](#)

Title: Regulations Under Section 1441(a) Relating to Withholding of Tax on Certain U.S. Source Income Paid to U.S. Agents of Foreign Persons

Abstract: This regulation will provide guidance regarding the application of section 1441 relating to the deduction and withholding of income tax on certain U.S. source payments to foreign persons.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1; 26 CFR 1441 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2011	

Additional Information: REG-124853-08 Drafting Attorney: Quyen P. Huynh (202) 622-3880 Reviewing Attorney: Carl Cooper (202) 622-3840 Drafting Attorney: Undetermined CC:INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI10

 [View Related Documents](#)

Title: Infrastructure Improvements

Abstract: This regulation will provide guidance under section 897 relating to assets used in connection with certain infrastructure improvements.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1; 26 CFR 897 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 897; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		
ANPRM	10/31/2008	73 FR 64901
ANPRM Comment Period End	01/29/2009	

Additional Information: REG-130342-08 Drafting attorney: Jeffrey P. Cowan (202) 622-3860 Reviewing attorney: Charles P. Besecky (202) 622-3860 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI15

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Title: Guidance on Definition of Qualified Timber Property Under IRC Section 194

Abstract: Guidance on Definition of Qualified Timber Property under IRC section 194. The American Jobs Creation Act made significant changes to existing section 194 by adding an annual deduction for reforestation expenditures in the amount of \$10,000 per qualified timber property to the existing amortization of reforestation expenditures. Issues involving basis reduction have led to a request for guidance on the definition of qualified timber property under section 194, as amended by the American Jobs Creation Act.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 194; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
Next Action Undetermined		

Additional Information: REG-133283-08 Drafting attorney: Jennifer C. Bernardini (202) 622-3110 Reviewing attorney: Brenda M. Stewart (202) 622-3110 Treasury attorney: John Parcell (202) 622-2578 CC: PSI

## Regulatory Flexibility Analysis

Required: Undetermined

Government Levels Affected: Undetermined

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BI23

 [View Related Documents](#)

Title: Guidance Regarding Substantial Assistance and Foreign Base Company Services Income

Abstract: These regulations will provide guidance under section 954 relating to substantial assistance under the foreign base company services regulations.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: Undetermined

Unfunded Mandates: No

CFR Citation: 26 CFR 1; 26 CFR 0954 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 0954

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
Next Action Undetermined		

Additional Information: REG-138719-08 Drafting Attorney: Jeffrey P. Cowan (202) 622-3860 Reviewing Attorney: John J. Merrick (202) 622-3800 CC:INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BI24

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BI24

 [View Related Documents](#)

Title: Guidance Regarding Substantial Assistance and Foreign Base Company Services Income (Temporary)

Abstract: These regulations will provide guidance under section 954 relating to substantial assistance under the foreign base company services regulations.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: Undetermined

Unfunded Mandates: No

CFR Citation: 26 CFR 1; 26 CFR 0954 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 0954

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		

Additional Information: REG-138719-08 Drafting Attorney: Jeffrey P. Cowan (202) 622-386 Reviewing Attorney: John J. Merrick (202) 622-3800 CC:INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BI23

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BI45

 [View Related Documents](#)

Title: Guidance Related to Section 954(d)(2) Branch Rules

Abstract: These proposed regulations contain rules for determining the location of manufacturing when multiple branches contribute to the manufacture of the same item of personal property.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/29/2008	73 FR 79421
NPRM Comment Period End	03/30/2009	
Public Hearing	04/20/2009	
Final Action	12/00/2011	

Additional Information: REG-150066-08 Drafting Attorney: Susan E. Massey (202) 622-3840 Reviewing Attorney: Jeffery Mitchell (202) 622-3840 Treasury Attorney: Itai Grinberg (202) 622-4847 CC: INTL

Regulatory Flexibility Analysis Required: No      Government Levels Affected: No  
Small Entities Affected: No      Federalism: No  
Energy Affected: No  
Related RINs: Related to 1545-BG11; Related to 1545-BI50  
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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI47

 [View Related Documents](#)

Title: Methods To Determine Taxable Income in Connection With a Cost Sharing Arrangement  
Abstract: These proposed regulations will provide additional guidance on cost sharing arrangements under section 482.

Priority: Substantive, Nonsignificant      Agenda Stage of Rulemaking: Long-term Action  
Major: No      Unfunded Mandates: No  
CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)  
Legal Authority: 26 USC 0482; 26 USC 7805  
Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	01/05/2009	74 FR 236
NPRM Comment Period End	04/06/2009	
Public Hearing	04/21/2009	
Final Action	12/00/2011	

Additional Information: REG-144615-02 Drafting Attorney: Joseph L. Tobin (202) 435-5265 Reviewing Attorney: Christopher J. Bello (202) 435-5265 Treasury Attorney: David Ernack (202) 622-1754 CC:INTL

Regulatory Flexibility Analysis Required: No      Government Levels Affected: No  
Small Entities Affected: No      Federalism: No  
Energy Affected: No  
Related RINs: Previously Reported as 1545-BB26; Related to 1545-BI46  
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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI48

 [View Related Documents](#)

Title: Certain Changes in Percentage Ownership Attributable to Fluctuations in Value  
Abstract: Section 382(l)(3)(C) provides that, except as provided in regulations, any change in proportionate ownership, which

is attributable solely to fluctuations in the relative fair market values of different classes of stock, shall not be taken into account. This project sets forth regulations dealing with the treatment of changes in proportionate ownership attributable to fluctuations in the relative fair market values of different classes of stock.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1.382-2T(l) (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 382(l)(3)(C); 26 USC 382(m); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2011	

Additional Information: REG-136644-08 Drafting attorney: Keith E. Stanley (202) 622-7750 Reviewing attorney: Mark S. Jennings (202) 622-7750 Treasury attorney: Donald Bakke (202) 622-0865 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI70

 [View Related Documents](#)

Title: Mental Health Parity and Addiction Equity Act Regulations

Abstract: These regulations provide guidance on the requirements under the Paul Wellstone and Pete Domenici Mental Health Parity and Addiction Equity Act of 2008.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 54 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 9833

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Request for Information (RFI)	04/28/2009	74 FR 19155
RFI Comment Period End	05/28/2009	
NPRM	02/02/2010	75 FR 5452
NPRM Comment Period End	05/03/2010	
Final Action	12/00/2011	

Additional Information: REG-120692-09 Drafting attorney: Russell E. Weinheimer (202) 622-6080 Reviewing attorney: Harry Beker (202) 622-6080 Treasury attorney: Kevin Knopf (202) 622-2329 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 0938-AP65; Related to 1210-AB30

Related Agencies: Joint: CMS; Joint: EBSA

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI93

 [View Related Documents](#)

Title: Amendment for Hedging Transactions

Abstract: This proposed regulation will amend section 1.988-5.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.988(d) (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 0988(d)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2011	

Additional Information: REG-138489-09 Drafting attorney: Sheila N. Ramaswamy (202) 622-3870 Reviewing attorney: Jeffrey L. Dorfman (202) 622-3870 Treasury attorney: John Harrell (202) 622-5615 CC:INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ01

 [View Related Documents](#)

Title: Guidance on Reporting Deposit Interest Paid to Nonresident Aliens

Abstract: These proposed regulations will provide guidance on the reporting requirements for interest on deposits maintained at the U.S. office of certain financial institutions and paid to nonresident alien individuals.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 6049 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2011	

Additional Information: REG-146097-09 Drafting Attorney: Kathryn T. Holman (202) 622-3840 Reviewing Attorney: Carl M. Cooper (202) 622-3840 Treasury Attorney: Michael Plowgian (202) 622-0846 CC:INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BA86

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ06

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Title: Extending Religious and Family Member FICA and FUTA Exceptions to Disregarded Entities

Abstract: The proposed regulations would extend the FICA and FUTA exceptions under sections 3121(b)(3)(A), 3127 and 3306(c)(5) of the Internal Revenue Code to entities that are disregarded as separate from their owners for income tax purposes.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 USC 31; 26 USC 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 3121; 26 USC 3127; 26 USC 3306; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		

Additional Information: REG-136565-09 Drafting attorney: Joseph L. Perera (202) 622-6040 Reviewing attorney: Lynne A. Camillo (202) 622-6040 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Related RINs: Related to 1545-BJ07

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ14

 [View Related Documents](#)

Title: Section 108 and Disregarded Entities

Abstract: These regulations conclude that for purposes of determining whether the provisions of section 108 apply to the cancellation of a disregarded entity's indebtedness, the relevant taxpayer for determining insolvency or a court's jurisdiction is the owner of the disregarded entity.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 108; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2011	

Additional Information: REG-154159-09 Drafting attorney: Bryan A. Rimmke (202) 622-3050 Reviewing attorney: David R. Haglund (202) 622-3050 Treasury attorney: Jeffrey Van Hove (202) 622-0835 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Related to 1545-BJ18

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ18

 [View Related Documents](#)

Title: Section 108 and Disregarded Entities

Abstract: The regulations conclude that, for the purposes of determining whether the provisions of section 108 apply to the cancellation of a disregarded entity's indebtedness, the relevant taxpayer for determining insolvency or a court's jurisdiction is the owner of the disregarded entity.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 108

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Regulations	12/00/2011	

Additional Information: REG-154159-09 Drafting attorney: Bryan A. Rimmke (202) 622-3050 Reviewing attorney: David R. Haglund (202) 622-3050 Treasury attorney: Jeffrey Van Hove (202) 622-0835 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No



Related RINs: Related to 1545-BJ14  
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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ28

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Title: Technical Revisions to the Unified Rule for Loss on Subsidiary Stock

Abstract: These regulations provide technical revisions to rules that were issued under section 1.1502-36 (TD 9424).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 1502

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		

Additional Information: REG-144260-08 Drafting attorney: Maury I. Passman (202) 622-7550 Reviewing attorney: Theresa A. Abell (202) 622-7700 Treasury attorney: Donald Bakke (202) 622-0865 CC:CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ29

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Title: When a Group Remains in Existence

Abstract: Rules clarify the standards for determining when a group remains in existence after certain transactions between groups or members of a group.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: Undetermined

Unfunded Mandates: No

CFR Citation: 26 CFR 1.1502-75(d) (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 1502

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
Next Action Undetermined		

Additional Information: REG-101652-10 Drafting attorney: Rebecca O. Burch (202) 622-7305 Reviewing attorney: Larry Axelrod (202) 622-7713 CC: CORP

Regulatory Flexibility Analysis

Required: Undetermined

Government Levels Affected: Undetermined

Federalism: Undetermined

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ33

 [View Related Documents](#)

Title: Definition of Limited Partner for Material Participation

Abstract: Regulations amend section 1.469-5T(e)(3)(i) to revise the definition of limited partner.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 469; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/00/2011	

Additional Information: REG-109369-10 Drafting attorney: Michala P. Irons (202) 622-0171 Reviewing attorney: David R. Haglund (202) 622-3050 Treasury attorney: Robert Crnkovich (202) 622-0843 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ34

 [View Related Documents](#)

Title: Section 706(d) Regulations--Tiered Partnerships

Abstract: Regulations address issues under section 706(d)(3) concerning tiered partnerships and varying interests in the partnerships among the partners.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 706; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2011	

Additional Information: REG-109370-10 Drafting attorney: Michala P. Irons (202) 622-0171 Reviewing attorney: David R. Haglund (202) 622-3050 Treasury attorney: Robert Crnkovich (202) 622-0843 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Undetermined

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ37

 [View Related Documents](#)

Title: Removal of De Minimis Partner Rule

Abstract: Proposed regulations amend to remove the de minimis partner rule in section 1.704-1(b)(2)(iii)(e).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 704; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2011	

Additional Information: REG-109564-10 Drafting attorney: Bryan A. Rimmke (202) 622-3050 Reviewing attorney: David R. Haglund (202) 622-3050 Treasury attorney: Robert Crnkovich (202) 622-0843 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BJ38

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ38

 [View Related Documents](#)

Title: Removal of De Minimis Partner Rule

Abstract: Temporary regulations amend to remove the de minimis partner rule in section 1.704-1(b)(2)(iii)(e).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 704; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Regulations	12/00/2011	

Additional Information: REG-109564-10 Drafting attorney: Bryan A. Rimmke (202) 622-3050 Reviewing attorney: David R. Haglund (202) 622-3050 Treasury attorney: Robert Crnkovich (202) 622-0843 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BJ37

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ39

 [View Related Documents](#)

Title: Branded Prescription Drug Fees

Abstract: Implementation of section 9008 applies to imposition of annual fee on branded prescription pharmaceutical manufacturers and importers, of the Patient Protection and Affordable Care Act of 2010, Public Law 111-148.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: Not Yet Determined (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; PL 111-148, sec 9008

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		

Additional Information: REG-112805-10 Drafting attorney: Celia Gabrysh (202) 622-3130 Reviewing attorney: Frank K. Boland (202) 622-3130 Treasury attorney: Byron Christensen (202) 622-1335 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Undetermined

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ45

 [View Related Documents](#)

Title: Requirements Applicable to Group Health Plans and Health Insurance Issuers Under the Patient Protection and Affordable Care Act, I

Abstract: These proposed regulations provide guidance on the requirements for group health plans and health insurance issuers to provide coverage of dependent children up to age 26 under section 2714 of the Public Health Service Act, incorporated into section 9815 of the Internal Revenue Code by section 1563(f) of the Patient Protection and Affordable Care Act, Public Law 111-148.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 54 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 7805; 26 USC 9833

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/13/2010	75 FR 27141
NPRM Comment Period End	08/11/2010	
Final Action	12/00/2011	

Additional Information: REG-114494-10 Drafting attorney: Karen B. Levin (202) 622-6080 Reviewing attorney: Russell E. Weinheimer (202) 622-6080 Treasury attorney: Kevin Knopf (202) 622-2329 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business; Organizations

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BJ46

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ48

 [View Related Documents](#)

Title: Application of Section 956 to Transactions Involving Partnerships

Abstract: These proposed regulations will address various issues involving the application of section 956 to transactions involving partnerships.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: Undetermined

Unfunded Mandates: No

CFR Citation: 26 CFR 1.956-1 to 1.956.4; ... (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 7805; 26 USC 7701(l); 26 USC 0956(e); 26 USC 0956(d); 26 USC 0864(d)(8)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BJ49

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ50

 [View Related Documents](#)

Title: Requirements Applicable to Grandfathered Health Plans Under the Patient Protection and Affordable Care Act

Abstract: These proposed regulations provide guidance on the grandfathered health plan rules of section 1251 of the Patient Protection and Affordable Care Act.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 54 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 7805; 26 USC 9833

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/17/2010	75 FR 34571
NPRM Comment Period End	09/15/2010	
Final Action	12/00/2011	

Additional Information: REG-118412-10 Drafting attorney: Karen B. Levin (202) 622-6080 Reviewing attorney: Russell E. Weinheimer (202) 622-6080 Treasury attorney: Kevin Knopf (202) 622-2329 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BJ51

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ56

 [View Related Documents](#)

Title: Taxation of Substitute Dividend and Dividend Equivalent Payments Received by Foreign Persons

Abstract: Published guidance relates to the implementation of the foreign Account Tax Compliance Act (Pub. L. 111-147, H.R. 2847), the Hiring Incentives to Restore Employment Act (March 18, 2010). The guidance addresses the treatment of substitute dividend and dividend equivalent payments received by foreign persons under new section 871(l).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 0871(l)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		

Additional Information: REG-120282-10 Drafting Attorney: David Peter Merkel (202) 622-3870 Reviewing Attorney: Mark Erwin (202) 622-3870 Treasury Attorney: Jesse Eggert (202) 622-1540 CC:INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ57

 [View Related Documents](#)

Title: Prohibition of Preexisting Condition Exclusions or Other Discrimination Based on Health Status Under the Patient Protection and Affordable Care Act

Abstract: These regulations provide guidance on the requirements for group health plans and health insurance issuers under sections 2704 (prohibition against preexisting condition exclusions), 2711 (regarding lifetime and annual dollar limits on benefits), 2712 (regarding restrictions on rescissions), and 2719A (regarding patient protections) of the Public Health Service Act, incorporated into section 9815 of the Internal Revenue Code by section 1563(f) of the Patient Protection and Affordable Care Act, Public Law 111-148

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 54 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 9833

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	06/28/2010	75 FR 37242
NPRM Comment Period End	09/27/2010	
Final Action	12/00/2011	

Additional Information: REG-120399-10 Drafting attorney: Karen B. Levin (202) 622-6080 Reviewing attorney: Russell E. Weinheimer (202) 622-6080 Treasury attorney: Kevin Knopf (202) 622-2329 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Related to 1545-BJ61

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ58

 [View Related Documents](#)

Title: Coverage of Preventive Services Under the Patient Protection and Affordable Care Act

Abstract: These proposed regulations provide guidance requiring coverage of certain preventive health services without cost-sharing under section 2713 of the Public Health Service Act, incorporated into section 9815 of the Internal Revenue Code by section 1563(f) of the Patient Protection and Affordable Care Act, Public Law 111-148.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 54 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 9833

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	07/19/2010	75 FR 41787
NPRM Comment Period End	10/18/2010	
Final Action	12/00/2011	

Additional Information: REG-120391-10 Drafting Attorney: Karen B. Levin (202) 622-6080 Reviewing Attorney: Russell E. Weinheimer (202) 622-6080 Treasury Attorney: Kevin Knopf (202) 622-2329

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Related to 1545-BJ60

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ59

 [View Related Documents](#)

Title: Allocation and Apportionment of Interest Expense

Abstract: This regulation will revise existing regulations regarding interest allocation and apportionment under section 861.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		

Additional Information: REG-113903-10 Drafting Attorney: Jeffrey L. Parry (202) 622-3850 Reviewing Attorney: Anne O. Devereaux (202) 622-3850 Treasury Attorney: Ginny Chung (202) 622-9461 CC:INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ62

 [View Related Documents](#)

Title: Appeals Under the Patient Protection and Affordable Care Act

Abstract: These proposed regulations provide guidance appeals under section 2719 of the Public Health Service Act, incorporated into section 9815 of the Internal Revenue Service Code by section 1583(f) of the Patient Protection and Affordable Care Act, Public Law 111-148.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 54 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 9833

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/23/2010	75 FR 43109
NPRM Comment Period End	10/21/2010	

Final Action

12/00/2011

Additional Information: REG-125592-10 Drafting attorney: Karen B. Levin (202) 622-6080 Reviewing attorney: Russell E. Weinheimer (202) 622-6080 Treasury attorney: Kevin Knopf (202) 622-2329 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Related to 1545-BJ63

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ67

 [View Related Documents](#)

Title: Items of Income of S Corporation

Abstract: Proposed regulations clarify the definition of "items of income" for purposes of IRC section 1366(a)(1)(A).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1366; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2011	

Additional Information: REG-130438-10 Drafting attorney: Allison R. Carmody (202) 622-3070 Reviewing attorney: Tara P. Volungis (202) 622-3070 Treasury attorney: Donald Bakke (202) 622-0865 CC: PSI

Regulatory Flexibility Analysis

Government Levels Affected: No

Required: Undetermined

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BJ68

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ68

 [View Related Documents](#)

Title: Items of Income of S Corporations

Abstract: Temporary regulations clarify the definition of "items of income" for IRC section 1366(a)(1)(A).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1366; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Regulations	12/00/2011	

Additional Information: REG-130438-10 Drafting attorney: Allison R. Carmody (202) 622-3070 Reviewing attorney: Tara P. Volungis (202) 622-3070 Treasury attorney: Donald Bakke (202) 622-0865 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BJ67

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ72

 [View Related Documents](#)

Title: Modification of Special Aggregation Rule for Securities Partnerships

Abstract: These proposed regulations provide modification of special aggregation rule for securities partnerships in section 1.704-3(e)(3).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 704; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		

Additional Information: REG-132618-10 Drafting attorney: Michala P. Irons (202) 622-0171 Reviewing attorney: David R. Haglund (202) 622-3050 Treasury attorney: Robert Crnkovich (202) 622-0843 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ74

 [View Related Documents](#)

Title: Indirect Stock Transfers and Coordination Rule Exception

Abstract: These proposed regulations relate to the coordination rule exception under section 1.367(a).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.367(a)-(3)(d) (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 0367(a)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2011	

Additional Information: REG-132702-10 Drafting Attorney: Sean W. Mullaney (202) 622-3860 Reviewing Attorney:  
CC:INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-AM97; Related to 1545-BJ75

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ75

 [View Related Documents](#)

Title: Indirect Stock Transfers and Coordination Rule Exception (Temporary)

Abstract: These temporary regulations relate to the coordination rule exception under section 1.367(a).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: Undetermined

Unfunded Mandates: No

CFR Citation: 26 CFR 1.367(a)-3(d) (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 0367(a)

Legal Deadline: None

Timetable:

Action	Date	FR Cite

Interim Final Rule

12/00/2011

Additional Information: REG-132702-10 Drafting Attorney: Sean W. Mullaney (202) 622-3860 Reviewing Attorney: CC:INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Previously Reported as 1545-AM97; Related to 1545-BJ74

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ76

 [View Related Documents](#)

Title: Recapture of Tax Credits

Abstract: These proposed regulations provide for recapturing the benefit of credits allowed under sections 30, 30B, 30C and 30D.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: Not Yet Determined (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 30(e)(5); 26 USC 30B(h)(8); 26 USC 30C(e)(5); 26 USC 30D(f)(5); 26 USC 7805; ...

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		

Additional Information: REG-132930-10 Drafting attorney: Patrick S. Kirwan (202) 622-3110 Reviewing attorney: Brenda M. Stewart (202) 622-3110 Treasury attorney: John Parcell (202) 622-2578 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Related RINs: Related to 1545-BJ77

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ77

 [View Related Documents](#)

Title: Recapture of Tax Credits

Abstract: These temporary regulations provide for recapturing the benefit of credits allowed under sections 30, 30B, 30C and 30D.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: Undetermined

Unfunded Mandates: No

CFR Citation: Not Yet Determined (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 30(e)(5); 26 USC 30B(h)(8); 26 USC 30C(e)(5); 26 USC 30D(f)(5); 26 USC 7805; ...

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		

Additional Information: REG-132930-10 Drafting attorney: Patrick S. Kirwan (202) 622-3110 Reviewing attorney: Brenda M. Stewart (202) 622-3110 Treasury attorney: John Parcell (202) 622-2578 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Related RINs: Related to 1545-BJ76

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ78

 [View Related Documents](#)

Title: Source Of Income From a Qualified Fails Charge

Abstract: The proposed regulation will provide the source of income from a qualified fails charge.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.863 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 0863

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2011	

Additional Information: REG-132724-10 Drafting Attorney: Sheila N. Ramaswamy (202) 622-3870 Reviewing Attorney: CC:INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AM90

 [View Related Documents](#)

Title: Earnings and Profits of Controlled Foreign Corporations

Abstract: This regulation will develop procedures for foreign corporations, or U.S. shareholders, to make tax elections in computing functional currency earnings and profits under the 1986 Internal Revenue Code.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 964; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/25/1990	55 FR 2535
Final Action Completed by TD 9452	06/10/2009	74 FR 27868

Additional Information: REG-209022-89 (INTL-087-89) Drafting attorney: Jeffrey L. Parry (202) 622-3850 Reviewing attorney: Barbara A. Felker (202) 622-3850 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-AR20

 [View Related Documents](#)

Title: Integrated Financial Transaction

Abstract: The regulation addresses whether funding raised for a securities dealing and/or trading operation, and whether matched book sale and repurchase transactions conducted by securities dealers, qualify as integrated financial transactions under section 1.861-10(c).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 864; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Completed Action-Withdrawn	09/02/1994	

Additional Information: REG-209604-93 (INTL-001-93) Drafting attorney: Sheila Ramaswamy (202) 622-3870 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-AX91

 [View Related Documents](#)

Title: Clarification of Foreign Base Company Sales Income Rules

Abstract: This regulation will clarify application of the manufacturing exception in the foreign base company sales rules.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 954; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Withdrawn	04/30/2010	

Additional Information: REG-106356-00 Drafting attorney: Ethan A. Atticks (202) 622-3840 Reviewing attorney: Phyllis E. Marcus (202) 622-3840 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BC61

 [View Related Documents](#)

Title: Qualified Zone Academy Bonds; Obligations of States and Political Subdivisions

Abstract: The regulations provide the use of proceeds rules, coordinate permissible expenditure, and make consistent provisions regarding determination of credit rate and maturity date. These proposed regulations also provide for remedial actions



in case of change in use of bond proceeds. The regulations also implement the arbitrage and reporting requirements.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	03/26/2004	69 FR 15747
NPRM Comment Period End	06/24/2004	69 FR 15747
Public Hearing	07/21/2004	
Withdrawal of First NPRM	07/16/2007	72 FR 38802
Second NPRM	07/16/2007	72 FR 38802
Second NPRM Comment Period End	10/15/2007	
Final Action Completed by TD 9495	07/30/2010	75 FR 44901

Additional Information: REG-121475-03 Drafting attorney: Zoran Stojanovic (202) 622-3721 Reviewing attorney: Timothy L. Jones (202) 622-3701 Treasury attorney: John Cross (202) 622-1322 CC: FIP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Local; State

Small Entities Affected: Governmental Jurisdictions

Federalism: No

Energy Affected: No

Public Comment URL: [www.regulations.gov](http://www.regulations.gov) (See IRS REG-121475-03)

Related RINs: Related to 1545-BG44

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BE07

 [View Related Documents](#)

Title: Application of Section 6404(g) Suspension Provisions

Abstract: These proposed regulations are meant to address the suspension of interest and penalties under code section 6404(g) in circumstances involving listed transactions or undisclosed reportable transactions.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/21/2007	72 FR 34204
NPRM Comment Period End	09/19/2007	
Outlines of Topics Due	09/20/2007	
Public Hearing--Cancelled	10/04/2007	72 FR 56704
Public Hearing	10/11/2007	
Final Action	06/16/2010	75 FR 33992

Additional Information: REG-149036-04 Drafting attorney: Matthew Lucey (202) 622-3630 Reviewing attorney: Nancy M. Galib (202) 622-3630 Treasury attorney: Jeanne Ross (202) 622-0999 CC: PA: Branch 4

Regulatory Flexibility Analysis Required: No  
Small Entities Affected: No  
Energy Affected: No  
Related RINs: Related to 1545-BG64; Related to 1545-BG75

Government Levels Affected: No  
Federalism: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF65

 [View Related Documents](#)

Title: Clarification of Section 6411 Regulations Relating to Tentative Carryback Allowance

Abstract: These proposed amendments to the regulations clarify that, after being computed under the terms of section 1.6411-2 regulations, a tentative carryback allowance may be reduced under section 1.6411-3 by unassessed amounts. In order to account for the IRS's current organizational structure, the proposed regulations remove the title.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 6411; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/27/2007	72 FR 48952
NPRM Comment Period End	11/26/2007	
Public Hearing	02/05/2008	
Final Action Completed by TD 9499	08/24/2010	75 FR 51934

Additional Information: REG-118886-06 Drafting attorney: Elizabeth A. Mezheritsky (202) 622-3600 Reviewing attorneys: Pamela W. Fuller (202) 622-3600 and Curtis G. Wilson (202) 622-7800 Treasury attorney: Michael Desmond (202) 622-1981 CC: PA: Branch 3

Regulatory Flexibility Analysis Required: No  
Federalism: No  
Energy Affected: No  
Related RINs: Related to 1545-BF66

Government Levels Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF77

 [View Related Documents](#)

Title: U.S. Source Income Effectively Connected With U.S. Business

Abstract: This regulation provides rules determining when income from stock or securities in the active conduct of a banking financing or similar business will be treated as effectively connected with a United States business.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 0864; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Completed Action-Withdrawn	05/22/2006	

Additional Information: REG-125594-06 Drafting attorney: D. Peter Merkel (202) 622-3870 Reviewing attorney: Mark E. Erwin (202) 622-3870 Reviewing attorney: Jesse Eggert (202) 622-1540 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF78

 [View Related Documents](#)

Title: Source of Income; Source of Guarantee Fee Income

Abstract: This regulation provides rules relating to the source of income from financial guarantee fees, letters of credit, and other interest equivalents with respect to similar financial instruments.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 0863; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Completed Action-Withdrawn	05/22/2006	

Additional Information: REG-125599-06 Drafting attorney: D. Peter Merkel (202) 622-3870 Reviewing attorney: Mark E. Erwin (202) 622-3870 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BF90

 [View Related Documents](#)

Title: Exclusion of Income From the International Operation of Ships or Aircraft

Abstract: This regulation will address amendment to section 1.883-3 regulations regarding the treatment of controlled foreign corporations.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.883-0 to 1.883-5; ... (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 883; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/25/2007	72 FR 34650
NPRM Comment Period End	09/24/2007	
Hearing	10/24/2007	
Final Action Completed by TD9502	09/17/2010	75 FR 56858

Additional Information: REG-138707-06 Drafting attorney: Patricia A. Bray (202) 622-3880 Reviewing attorney: Elizabeth U. Karzon (202) 622-3880 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: Undetermined

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG03

 [View Related Documents](#)

Title: Built-In Gains and Losses Under Section 382(h)

Abstract: The IRS is issuing final regulations relating to the treatment of prepaid income under the built-in gain provisions of section 382(h).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 382(m)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/14/2007	72 FR 32828
NPRM Comment Period End	09/21/2007	
Final Action Completed by TD 9487	06/16/2010	75 FR 33990

Additional Information: REG-144540-06 Drafting attorney: Keith E. Stanley (202) 622-7750 Reviewing attorney: Mark S. Jennings (202) 622-7750 Treasury attorney: Donald Bakke (202) 622-0865 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BG66

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BG18

 [View Related Documents](#)

Title: Taxes on Prohibited Tax Shelter Transactions and Related Disclosure Requirements

Abstract: These regulations provide guidance under section 4965 of the Internal Revenue Code relating to excise taxes on prohibited tax shelter transactions to which tax-exempt entities are parties, as well as guidance under sections 6033(a)(2) and 6011(g) of the Internal Revenue Code relating to disclosure obligations with respect to such transactions.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 53.4965; 26 CFR 53.6071-1; 26 CFR 54.6011-1; 26 CFR 301.6011(g)-1; 26 CFR 301.6033-5; ... (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/06/2007	72 FR 36927
NPRM Comment Period End	10/04/2007	
Final Action Completed by TD 9492	07/06/2010	75 FR 38700

Additional Information: REG-142039-06, related to REG-139268-06 Drafting attorney: Benjamin W. Akins (202) 622-1124 Reviewing attorney: Taina Edlund (202) 622-6070 Treasury attorney: Bryon Christensen (202) 622-1335 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business; Governmental Jurisdictions; Organizations

Federalism: No

Related RINs: Related to 1545-BG19; Related to 1545-BG20; Related to 1545-BG95

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG27

 [View Related Documents](#)

Title: Determining the Amount of Taxes Paid for Purposes of Section 901

Abstract: Section 901 of the Internal Revenue Code permits taxpayers to claim a credit for income, war profits, and excess profits taxes paid or accrued (or deemed paid) during the taxable year to a foreign country or a possession of the United States. The proposed regulations would provide guidance in determining the amount of foreign taxes paid for purposes of section 901.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	03/30/2007	72 FR 15081
NPRM Comment Period End	06/28/2007	
Final Action Completed by TD 9416	07/15/2008	73 FR 40727

Additional Information: REG-156779-06 Drafting attorney: Jeffrey P. Cowan (202) 622-3850 Reviewing attorney: Michael I. Gilman (202) 622-3850 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BH74

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG36

 [View Related Documents](#)

Title: Hybrid Retirement Plans

Abstract: The final regulations provide guidance with respect to sections 411(a)(13) and 411(b)(5) of the Code. Section 411(a)(13) provides rules relating to vesting and payment of benefits under tax-qualified hybrid defined benefit plans. Section 411(b)(5) provides age discrimination rules for tax-qualified defined benefit plans, including hybrid defined benefit plans.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 411(a)(13); 26 USC 411(b)(5); 26 USC 702 of Pension Protection Act of 2006; PL 109-280, 120 Stat 780; 26 USC 7805

Legal Deadline:

Action	Source	Description	Date
NPRM	Statutory	Pursuant to section 702 of PPA '06, regulations must be prescribed addressing the application of the rules set forth in section 701 of PPA '06 where the conversion of a plan to a hybrid plan is made.	08/16/2007

Timetable:

Action	Date	FR Cite
NPRM	12/28/2007	72 FR 73680
NPRM Comment Period End	03/27/2008	
Outlines of Topics Due	05/16/2008	
Public Hearing	06/06/2008	
Final Action Completed by TD 9505	10/19/2010	75 FR 64123

Additional Information: REG-104946-07 Drafting attorney: Neil Sandhu (202) 622-6090 Reviewing attorney: Lauson C. Green (202) 622-8115 Treasury attorney: Harlan Weller (202) 622-1001 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal; Local; State; Tribal

Small Entities Affected: Business; Organizations

Federalism: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BG56

 [View Related Documents](#)

Title: Recharacterization of Certain Qualifying Income of Publicly Traded Partnerships

Abstract: The proposed regulations under section 7704 of the Internal Revenue Code will apply to publicly traded partnerships (PTPs) that own controlling interests in corporations that earn non-qualifying income. The regulations will provide a characterization rule for certain gross income received by a PTP from a controlled corporation that would otherwise be qualifying income under section 7704(d) and that is deductible by the corporation. The income would be characterized as non-qualifying income if the effect of the arrangement is to permit the PTP to receive income that is not subject to a corporate-level tax and that would be non-qualifying income if earned directly by the PTP.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7704; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Withdrawn	07/19/2010	

Additional Information: REG-114703-07 Drafting attorney: Joy C. Spies (202) 622-3998 Reviewing attorney: Dianna K. Miosi (202) 622-3000 Treasury attorney: Robert Crnkovich (202) 622-0843 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG62

 [View Related Documents](#)

Title: Stripped Interests in Bond and Preferred Stock Funds

Abstract: The temporary regulations provide guidance to taxpayers about the proper treatment of stripped interests in accounts or entities in which substantially all the assets consist of bonds, preferred stock, or a combination thereof. Under the temporary regulations, basis will be allocated among the stripped interests based upon relative fair market value. The temporary regulations also provide rules requiring current recognition of income and basis adjustments by all holders of stripped interests.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1286(f)-1T to 6T (new); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Withdrawn	07/19/2010	

Additional Information: REG-116402-07 Drafting attorney: Pamela Lew (202) 622-3950 Reviewing attorney: Christina A. Morrison (202) 622-3950 CC: FIP

Regulatory Flexibility Analysis

Government Levels Affected: No

Required: Undetermined

Federalism: No

Related RINs: Related to 1545-BG61

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG85

 [View Related Documents](#)

Title: Treatment of Certain Distributions From Qualified Investment Entities Under Internal Revenue Code Sections 892 and 897(h)

Abstract: This regulation contains proposed changes to existing final regulations regarding taxation of foreign governments and distributions from real estate investment trusts (REITs) and other qualified investment entities. The proposed changes are needed to clarify that distributions received by a foreign government from such qualified investment entities are not exempt from taxation under section 892 but are treated under section 897(h)(1) as gain recognized by a foreign government shareholder from the sale or exchange of a United States real property interest described in section 897(c)(1)(A)(i).



Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.892-3T; 26 CFR 1.897-1 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 0892; 26 USC 0897; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
Withdrawn	05/05/2010	

Additional Information: REG-130395-07 Drafting attorneys: David A. Juster (202) 622-3850 and Sean W. Mullaney(202) 622-3860 Reviewing attorneys: Richard L. Chewing (202) 622-3850 and Charles Besecky (202) 622-3860 Treasury attorney: Jesse Eggert (202) 622-3860 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Related RINs: Related to 1545-BG86

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BG86

 [View Related Documents](#)

Title: Treatment of Certain Distributions From Qualified Investment Entities Under Internal Revenue Code Sections 892 and 897(h) (Temporary)

Abstract: This regulation contains proposed changes to existing final regulations regarding taxation of foreign governments and distributions from real estate investment trusts (REITs) and other qualified investment entities. The proposed changes are needed to clarify that distributions received by a foreign government from such qualified investment entities are not exempt from taxation under section 892 but are treated under section 897(h)(1) as gain recognized by a foreign government shareholder from the sale or exchange of a United States real property interest described in section 897(c)(1)(A)(i).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.892-3T; 26 CFR 1.897-1 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 0892; 26 USC 0897; 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
Withdrawn	05/05/2010	

Additional Information: REG-130395-07 Drafting attorneys: David A. Juster (202) 622-3850 and Sean W. Mullaney (202)

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Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BG85

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BG92

 [View Related Documents](#)

Title: Travel Expenses of State Legislators

Abstract: The final regulations provide rules relating to travel expenses of state legislators. The regulations affect state legislators who make the election under section 162(h) of the Internal Revenue Code to treat their residences in their legislative districts as their tax homes.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1; 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 162(h)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	03/31/2008	73 FR 16797
NPRM Comment Period End	06/30/2008	
Final Action Completed by TD 9481	04/08/2010	75 FR 17854

Additional Information: REG-119518-07 Drafting attorney: R. Matthew Kelley (202) 622-7900 Reviewing attorney: Donna M. Crisalli (202) 622-4800 Treasury attorney: Emily Lam (202) 622-5293 CC: ITA

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BG93

 [View Related Documents](#)

Title: Unitary Basis Rule

Abstract: These proposed regulations under section 1502 will provide guidance regarding the determination and adjustment of subsidiary stock owned by another member.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1502; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Withdrawn	07/19/2010	

Additional Information: REG-134924-07 Drafting attorney: Maury I. Passman (202) 622-7550 Reviewing attorney: Theresa A. Abell (202) 622-4117 Treasury attorney: Marc Countryman (202) 622-9858 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH04

 [View Related Documents](#)

Title: Diversification Requirements for Certain Defined Contribution Plans

Abstract: The proposed regulations will provide guidance on the implementation of the new diversification requirements for certain defined contribution plans.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 401(a)(35)-1; 26 USC 901 of Pension Protection Act of 2006, PL 109-280, 120 Stat 780; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/03/2008	73 FR 421
NPRM Comment Period End	04/02/2008	

Final Action Completed by TD 9484

05/19/2010

75 FR 27927

Additional Information: REG-136701-07 Drafting attorney: Jamie L. Dvoretzky (202) 622-6060 Reviewing attorney: Lisa Mojiri-Azad (202) 622-6060 Treasury attorney: William Bortz (202) 622-1352 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BH65

 [View Related Documents](#)

Title: Qualified Nonpersonal Use Vehicle

Abstract: Amendment of section 1.274-5 of the Income Tax Regulations is to add clearly marked public safety officer vehicles as a new category of qualified nonpersonal use vehicle.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 275-5; 26 USC 274-5T; 26 USC 132-5; 26 USC 280F-6; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/09/2008	73 FR 32500
NPRM Comment Period End	09/08/2008	
Final Action Completed by TD 9483	05/19/2010	75 FR 27934

Additional Information: REG-106897-08 Drafting attorney: Don M. Parkinson (202) 622-7578 Reviewing attorney: Lynne A. Camillo (202) 622-6040 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal; Local; State

Small Entities Affected: Governmental Jurisdictions

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI28

 [View Related Documents](#)

Title: Furnishing Identifying Number of Tax Return Preparer

Abstract: Revisions will require tax return preparers to use a Preparer Tax Identification Number (PTIN) as the preparer's identifying number on tax returns filed with the IRS.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 6109; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	03/26/2010	75 FR 14539
Outline of Topics due	04/29/2010	
Notice of Public Hearing	04/22/2010	75 FR 43110
Public Hearing	05/06/2010	
Final Action Completed by TD 9501	09/30/2010	75 FR 60309

Additional Information: REG-134235-08 Drafting attorney: Stuart D. Murray (202) 622-4940 Reviewing attorney: Matthew Cooper (202) 622-4940 CC: PA: Branch 2

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BI32

 [View Related Documents](#)

Title: Corrections to Unified Rule for Loss on Subsidiary Stock

Abstract: These regulations provide corrections to rules that were issued under section 1.1502-36 (TD 9424).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1502; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Withdrawn	07/19/2010	

Additional Information: REG-144260-08 Drafting attorney: Maury I. Passman (202) 622-7550 Reviewing attorney: Theresa A. Abell (202) 622-7700 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BB61

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI51

 [View Related Documents](#)

Title: Information Reporting for Payments Made in Settlement of Payment Card and Third-Party Network Transactions

Abstract: Publication of proposed rulemaking relates to information returns of payments made in settlement of payment card and third party network transactions.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 6050W; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	11/24/2009	74 FR 61294
Outlines of Topics Due	01/27/2010	
NPRM Comment Period End	01/25/2010	
Public Hearing	02/10/2010	
Final Action Completed by TD 9496	08/16/2010	75 FR 49821

Additional Information: REG-139255-08 Drafting attorney: Barbara M. Pettoni (202) 622-4910 Reviewing attorney: Nancy L. Rose (202) 622-4940 CC: PA: Branch 1

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI66

 [View Related Documents](#)

Title: Basis Reporting by Securities Brokers

Abstract: This action proposes new and amended regulations under 26 CFR part 1 to provide guidance regarding the requirement that brokers begin reporting the basis of securities sold by customers on Form 1099-B. The requirement for basis reporting was added by section 403 of the Energy Improvement and Extension Act of 2008 enacted on October 3, 2008. The Act also amended section 1012 to provide new rules for determining the basis of certain securities subject to the new reporting requirements. The new reporting requirements and basis rules generally begin to take effect on January 1, 2011.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1; 26 CFR 31; 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1012; 26 USC 6045; 26 USC 6045A; 26 USC 6045B; 26 USC 7805; ...

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	12/17/2009	74 FR 67010
Outlines of Topics Due	02/08/2010	
NPRM Comment Period End	02/08/2010	
Public Hearing	02/17/2010	
Final Action Completed by TD 9504	10/18/2010	75 FR 64072

Additional Information: REG-101896-09 Drafting attorney: Stephen J. Schaeffer (202) 622-4910 Reviewing attorney: Nancy L. Rose (202) 622-4940 CC: PA: Branch 1

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BI71

 [View Related Documents](#)

Title: User Fee Relating to Enrolled Agent and Enrolled Retirement Plan Agent

Abstract: This regulatory action will update the enrollment of enrolled agent fee and renewal of enrollment of enrolled agent fee regulations to clarify the application of the regulations to enrolled retirement plan agents. This regulatory action will also update the enrollment fee amount if a costing analysis determines that such an update if necessary.

Priority: Other Significant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 300 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 9701

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	07/23/2010	75 FR 43110
Public Hearing	08/24/2010	
NPRM Comment Period End	08/23/2010	
Final Action Completed by TD 9503	09/30/2010	75 FR 60316

Additional Information: REG-139343-08 Drafting attorney: Emily M. Lesniak (202) 622-4940 Reviewing attorney: Matthew Cooper (202) 622-7453 CC: PA: Branch 2

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BI97

 [View Related Documents](#)

Title: Guidance Regarding Deferred Discharge of Indebtedness Income of Corporations and Deferred Original Issue Discount Deductions

Abstract: On February 17, 2009, as part of the American Recovery and Reinvestment Tax Act of 2009, Congress enacted section 108(i). Section 108(i) provides an election for deferral of discharge of indebtedness income (deferred COD income) arising in connection with a reacquisition of an applicable debt instrument in 2009 and 2010. The deferred COD income generally is includible in gross income ratably over a 5-taxable-year period, beginning with the taxpayer's fourth or fifth taxable year following the taxable year of the reacquisition. Section 108(i)(5)(D) requires a taxpayer to accelerate any remaining deferred items of COD income following a valid section 108(i) election in certain circumstances. Temporary regulations under section 108(i) will provide guidance to C corporations regarding the acceleration of deferred discharge of indebtedness and deferred original issue discount deductions under section 108(i).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 108; 26 USC 7805; 26 USC 1502

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Final Action Completed by TD 9497	08/13/2010	75 FR 49394

Additional Information: REG-142800-09 Drafting attorney: Robert M. Rhyne (202) 622-7790 Reviewing attorneys: Lawrence M. Axelrod (202) 622-7770 Frances L. Kelly (202) 622-7770 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BI96

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ00

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Title: Application of Section 108(i) to Partnerships and S Corporations

Abstract: Section 108(i), added by section 1231 of the American Recovery and Reinvestment Tax Act of 2009, allows a



taxpayer to elect irrevocably to defer COD income arising from reacquiring an applicable debt instrument after December 31, 2008, and before January 1, 2011. These regulations provide rules for partnerships and S Corporations that make an election under section 108(i).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 108; PL 111-5, sec 1231

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Final Action Completed by TD 9498	08/13/2010	75 FR 49380

Additional Information: REG-144762-09 Drafting attorneys: Megan A. Stoner (202) 622-3070 Joseph R. Worst (202) 622-3070 Reviewing attorney: Mary Beth Carchia (202) 622-3070 Treasury attorney: Robert Crnkovich (202) 622-0843 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BI99

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ04

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Title: Lifetime Income From Defined Contribution Plan

Abstract: Request for information relate to providing lifetime income under defined contribution pension plans.

Priority: Info./Admin./Other

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 401; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Request for Information (RFI) Completed	02/02/2010	75 FR 5253
Request for Information (RFI)	02/02/2010	75 FR 5253

Additional Information: REG-148681-09 Drafting attorney: Jamie L. Dvoretzky (202) 622-6060 Reviewing attorney: Patricia M. McDermott (202) 622-6000 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related Agencies: Joint : EBSA

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ12

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Title: Waiver of Net Operating Loss Carryback for Acquired Member

Abstract: This project will amend section 1.1502-21 to implement the revisions to code section 172(b)(1)(H), which extend the carryback period for NOLs to 5 years, enacted by the Work Homeownership, and Business Assistance Act of 2009 (WHBAA) that the President signed on Nov. 6, 2009, (Pub. L. 111-92).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1; 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 1502; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Final Action Completed by TD 9490	06/23/2010	75 FR 35643

Additional Information: REG-151605-09 Drafting attorney: Grid R. Glyer (202) 622-7930 Reviewing attorney: Marie Milnes-Vasquez (202) 622-7530 Treasury attorney: Donald Bakke (202) 622-0865 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BJ11

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ17

 [View Related Documents](#)

Title: Regulations Governing Practice Before the IRS--Tax Return Preparers

Abstract: These proposed regulations modify the general standards of practice for tax return preparers under Circular 230.

Priority: Info./Admin./Other

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 10 (To search for a specific CFR, visit the [Code of Federal Regulations](#))

Legal Authority: 31 USC 330

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
Withdrawn	08/10/2010	

Additional Information: REG-100192-10 Drafting attorney: Matthew Lucey (202) 622-4570 Reviewing attorney: Richard S. Goldstein (202) 622-3400 Treasury attorney: Bryon Christensen (202) 622-1335 CC: PA: Branch 7

Regulatory Flexibility Analysis Required: Business

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ41

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Title: Indoor Tanning Services

Abstract: Temporary regulations provide guidance on the indoor tanning services tax made by the Patient Protection and Affordable Care Act of 2010, affecting users and providers of indoor tanning services.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 40; 26 CFR 49 (To search for a specific CFR, visit the [Code of Federal Regulations](#))

Legal Authority: 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
Temporary Regulations	06/15/2010	75 FR 33683

Additional Information: REG-112841-10 Drafting attorney: Taylor Cortright (202) 622-3130 Reviewing attorney: Frank K. Boland (202) 622-3130 Treasury attorney: John Parcell (202) 622-2578 CC: PSI

Regulatory Flexibility Analysis Required: Business

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BJ40

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ46

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Title: Requirements Applicable to Group Health Plans and Health Insurance Issuers Under the Patient Protection and Affordable Care Act, I

Abstract: These temporary regulations provide guidance on the requirements for group health plans and health insurance issuers to provide coverage of dependent children up to age 26 under section 2714 of the Public Health Service Act, incorporated into section 9815 of the Internal Revenue Code by section 1563(f) of the Patient Protection and Affordable Care Act, Public Law 111-148.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 54 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 9833

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Final Action Completed by TD 9482	05/13/2010	75 FR 27122

Additional Information: REG-114494-10 Drafting attorney: Karen B. Levin (202) 622-6080 Reviewing attorney: Russell E. Weinheimer (202) 622-6080 Treasury attorney: Kevin Knopf (202) 622-2329 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business; Organizations

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BJ45

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ47

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Title: Disclosures of Return Information to Officers and Employees of the Department of Commerce for Certain Statistical Purposes and Related Activities

Abstract: This document adopts final regulations that authorize the IRS to disclose an additional item of return information requested by the Secretary of Commerce on the ground that this information is necessary for the Bureau's annual Survey of Industrial Research and Development. In addition, Procedure and Administration regulations relating to Code section 6103(j)(1) formerly permitted disclosure of: (1) The total number of documents reported on Form 1096 transmitting Forms 1099-MISC, and (2) the total amount reported on Form 1096 (3) transmitting Forms 1099-MISC At the request of the Census Bureau, the Treasury Department removed these items from the list of items authorized to be disclosed (See TD 9372, 72 Fed. Reg. 73262 [Dec. 27, 2007]). Since then, the Census Bureau had determined that these items of return information provide critical data about contract labor. Because of the strong need for these data, this regulation will authorize disclosure of this return information.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the [Code of Federal Regulations](#))

Legal Authority: 26 USC 6103(j)(1); 26 USC 7805

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
Temporary Final Action Completed by TD 9500	08/26/2010	75 FR 52458

Additional Information: REG-137486-09 Drafting attorney: Melissa Segal (202) 622-7950 Reviewing attorney: Donald M. Squires (202) 622-7950 CC: PA: Branch 6

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BJ27

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Department of the Treasury (TREAS)

Internal Revenue Service ( IRS )

RIN: 1545-BJ51

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Title: Requirements Applicable to Grandfathered Health Plans Under the Patient Protection and Affordable Care Act.

Abstract: These temporary regulations provide guidance on the grandfathered health plan rules of section 1251 of the Patient Protection and Affordable Care Act.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 54 (To search for a specific CFR, visit the [Code of Federal Regulations](#))

Legal Authority: 26 USC 7805; 26 USC 9833

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
Temporary Final Action Completed by TD 9489	06/17/2010	75 FR 34538

Additional Information: REG-118412-10 Drafting attorney: Karen B. Levin (202) 622-6080 Reviewing attorney: Russell E. Weinheimer (202) 622-6080 Treasury attorney: Kevin Knopf (202) 622-2329 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BJ50

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ60

 [View Related Documents](#)

Title: Coverage of Preventive Services Under the Patient Protection and Affordable Care Act

Abstract: These temporary regulations provide guidance requiring coverage of certain preventive health services without cost-sharing under section 2713 of the Public Health Service Act, incorporated into section 9815 of the Internal Revenue Code by section 1563(f) of the Patient Protection and Affordable Care Act, Public Law 111-148.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 54 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 7805; 26 USC 9833

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Final Action Completed by TD 9493	07/19/2010	75 FR 41726

Additional Information: REG-120391-10 Drafting attorney: Karen B. Levin (202) 622-6080 Reviewing attorney: Russell E. Weinheimer (202) 622-6080 Treasury attorney: Kevin Knopf (202) 622-2329 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Related to 1545-BJ58

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ61

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Title: Prohibition of Preexisting Condition Exclusions or Other Discrimination Based on Health Status Under the Patient Protection and Affordable Care Act

Abstract: These temporary regulations provide guidance on the requirements for group health plans and health insurance issuers under sections 2704 (prohibition against preexisting condition exclusions), 2711 (regarding lifetime and annual dollar limits on benefits, 2712 (regarding restrictions on rescissions), and 2719A (regarding patient protections) of the Public Health Service Act, incorporated into section 9815 of the Internal Revenue Code by section 1563(f) of the Patient Protection and Affordable Care Act, Public Law 111-148.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 54 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 26 USC 7805; 26 USC 9833

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
Temporary Final Action Completed by TD 9491	06/28/2010	75 FR 37188

Additional Information: REG-120399-10 Drafting attorney: Karen B. Levin (202) 622-6080 Reviewing attorney: Russell E. Weinheimer (202) 622-6080 Treasury attorney: Kevin Knopf (202) 622-2329 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Related to 1545-BJ57

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Department of the Treasury (TREAS)  
Internal Revenue Service ( IRS )

RIN: 1545-BJ63

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Title: Appeals Under the Patient Protection and Affordable Care Act

Abstract: These temporary regulations provide guidance appeals under section 2719 of the Public Health Service Act, incorporated into section 9815 of the Internal Revenue Service Code by section 1583(f) of the Patient Protection and Affordable Care Act, Public Law 111-148.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 54 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 9833

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
Temporary Final Action Completed by TD 9494	07/23/2010	75 FR 43330

Additional Information: REG-125592-10 Drafting attorney: Karen B. Levin (202) 622-6080 Reviewing attorney: Russell E. Weinheimer (202) 622-6080 Treasury attorney: Kevin Knopf (202) 622-2329 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Related to 1545-BJ62

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Department of the Treasury (TREAS)  
Office of Thrift Supervision ( OTS )

RIN: 1550-AC13

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Title: Recordkeeping Requirements for Savings Association Exceptions From Securities Broker or Dealer Registration

Abstract: The Gramm-Leach-Bliley Act of 1999 replaced broad exceptions for banks from the definitions of "broker" and "dealer" under the Securities Exchange Act of 1934 with specific exceptions. Each of the exceptions permits a bank to act as a broker or dealer with respect to specified securities products or in transactions that meet specific statutory conditions without being subject to regulation by the Securities Exchange Commission (SEC). Subsequently, the Financial Services Regulatory Relief Act of 2006 extended these same exceptions to savings associations and required the SEC and the Board of Governors of the Federal Reserve System (FRB) to jointly issue a rule to implement the exceptions. They issued a final rule on September 24, 2007. The OTS, Office of the Comptroller of the Currency, FRB, and Federal Deposit Insurance Corporation will propose substantively identical recordkeeping rules for savings associations and banks that seek to avail themselves of the specific exceptions.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 12 CFR 553 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 12 USC 1462a; 12 USC 1463; 12 USC 1464; 12 USC 1828(t)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related Agencies: Joint : OCC; Joint : FRS; Joint : FDIC

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Department of the Treasury (TREAS)

Office of Thrift Supervision ( OTS )

RIN: 1550-AC41

 [View Related Documents](#)

Title: Risk-Based Capital Guidelines; Revising Transitional Floors for Advanced Approaches Rule

Abstract: The Office of the Comptroller of the Currency, Board of Governors of the Federal Reserve System, Federal Deposit Insurance Corporation, and the Office of Thrift Supervision are proposing to revise the transitional floors in the advanced approaches risk-based capital rule to preclude a decline in a banking organization's risk-based capital requirements during the transition period.



Priority: Other Significant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 567 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 12 USC 1462 and 1462a; 12 USC 1463 and 1464; 12 USC 1467a; 12 USC 1828(note)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related Agencies: Joint : OCC; Joint : FRS; Joint : FDIC

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Department of the Treasury (TREAS)

Office of Thrift Supervision ( OTS )

RIN: 1550-AC43

 [View Related Documents](#)

Title: Alternatives to the Use of External Credit Ratings in the Regulatory Capital Guidelines of the Federal Banking Agencies

Abstract: The Office of the Comptroller of the Currency (OCC), Board of Governors of the Federal Reserve System (FRB), Federal Deposit Insurance Corporation (FDIC), and Office of Thrift Supervision (OTS) (collectively, the agencies) are seeking to gather information as they begin to work toward revising their regulations to comply with the Dodd-Frank Wall Street Reform and Consumer Protection Act (the Act). Section 939A of the Act requires all federal agencies to review their regulations that reference or require the use of credit ratings to assess the creditworthiness of an instrument. In addition, the Act further directs the agencies to remove such requirements that refer to or rely upon credit ratings, and to substitute in their place uniform standards of creditworthiness.

Priority: Other Significant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 567 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 12 USC 1462 and 1462a; 12 USC 1463 and 1464; 12 USC 1467a; 12 USC 1828(note)

Legal Deadline:

Action	Source	Description	Date
Other	Statutory	Final Rule	07/21/2011

Timetable:

Action	Date	FR Cite
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ANPRM	08/25/2010	75 FR 52283
ANPRM Comment Period End	10/25/2010	
NPRM	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related Agencies: Joint : OCC; Joint : FRS; Joint : FDIC

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Department of the Treasury (TREAS)

Office of Thrift Supervision ( OTS )

RIN: 1550-AC44

 [View Related Documents](#)

Title: Alternatives to the Use of External Credit Ratings in the Regulations of the OTS

Abstract: Section 939A of the Dodd-Frank Wall Street Reform and Consumer Protection Act directs all Federal agencies to review, no later than one year after enactment, any regulation that requires the use of an assessment of creditworthiness of a security or money market instrument and any reference to or requirements in regulations regarding credit ratings. The OTS is seeking public comment to obtain information to implement this statutory provision with respect to its regulations (other than the capital regulations which are subject to a separate rulemaking).

Priority: Other Significant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 560 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 1462 and 1462a; 12 USC 1463 and 1464; 12 USC 1467a and 1701j-3; 12 USC 1828; 12 USC 3803 and 3806; 48 USC 4106

Legal Deadline:

Action	Source	Description	Date
Other	Statutory	Final Rule	07/21/2011

Timetable:

Action	Date	FR Cite
ANPRM	10/14/2010	75 FR 63107
ANPRM Comment Period End	11/15/2010	
NPRM	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Related Agencies: Joint : OCC; Joint : FRS; Joint : FDIC

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Department of the Treasury (TREAS)  
Office of Thrift Supervision ( OTS )

RIN: 1550-AC26

 [View Related Documents](#)

Title: Confidentiality of Suspicious Activity Reports

Abstract: OTS anticipates amending regulations that implement the Bank Secrecy Act (BSA) governing the confidentiality of a suspicious activity report (SAR) to: (1) Clarify the scope of the statutory prohibition on the disclosure by a financial institution of a report of a suspicious transaction, as it applies to savings associations and service corporations; (2) address the statutory prohibition on the disclosure by the government of a report of a suspicious transaction, as that prohibition applies to the OTS's standards governing the disclosure of SARs; (3) clarify the exclusive standard applicable to the disclosure of a SAR, or any information that would reveal the existence of a SAR, and (4) modify the safe harbor provision to include changes made by the USA PATRIOT Act.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 510 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 1462a; 12 USC 1463; 12 USC 1464

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	03/09/2009	74 FR 10139
NPRM Comment Period End	06/08/2009	
Final Rule	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Office of Thrift Supervision (OTS)

RIN: 1550-AC28

 [View Related Documents](#)

Title: Standards Governing the Release of a Suspicious Activity Report

Abstract: OTS plans to issue a final rule revising its regulations governing the release of unpublished OTS information set forth in 12 CFR part 510. The primary change would clarify that the OTS' decision to release a suspicious activity report (SAR) will be governed by the standards set forth in the amendments to the OTS' SAR regulation at 12 CFR part 563.180 that are part of a separate, but simultaneous, rulemaking.

Priority: Other Significant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 510 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 1462a; 12 USC 1463; 12 USC 1464; PL 101-410; PL 104-134

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	03/09/2009	74 FR 10145
NPRM Comment Period End	06/08/2009	
Final Rule	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Office of Thrift Supervision (OTS)

RIN: 1550-AC42

 [View Related Documents](#)

Title: Community Reinvestment Act Regulations

Abstract: OTS, together with the OCC, Federal Reserve, and FDIC issued a proposed rule to revise the definition of "community development" to provide CRA consideration for certain activities in areas designated as eligible for funds under the Neighborhood Stabilization Program established under the Housing and Economic Recovery Act of 2008.

Priority: Other Significant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 563e (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 1462a; 12 USC 1463 and 1464; 12 USC 1467a; 12 USC 1814; 12 USC 1816; 12 USC 1828(c); 12 USC 2901 to 2907

Legal Deadline: None

Timetable:

Action	Date	FR Cite
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NPRM	06/24/2010	75 FR 36016
NPRM Comment Period End	07/26/2010	
Final Rule	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Office of Thrift Supervision ( OTS )

RIN: 1550-AC02

 [View Related Documents](#)

Title: Risk-Based Capital--Market Risk Rule

Abstract: The Banking Agencies jointly issued a NPRM in September 2006 that revised a 1996 market risk rule that OTS had not adopted. OTS proposed to adopt the 2006 rule as revised. The Banking Agencies are now jointly re-proposing a market risk capital rule due to a decision to broaden the rule to address recent market events affecting the trading book. Upon adoption of a joint final market risk rule in mid 2010, savings associations eligible for the market risk rule would adjust their risk-based capital ratios to reflect market risk.

Priority: Other Significant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 567 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 12 USC 1462 to 1462a; 12 USC 1463 and 1464; 12 USC 1467a; 12 USC 1828 note

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Second NPRM	00/00/0000	
NPRM	09/25/2006	71 FR 55958
NPRM Comment Period End	01/23/2007	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related Agencies: Joint : OCC; Joint : FRS; Joint : FDIC

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Department of the Treasury (TREAS)  
Office of Thrift Supervision ( OTS )

RIN: 1550-AC19

 [View Related Documents](#)

Title: Risk-Based Capital Guidelines; Capital Adequacy Guidelines; Capital Maintenance; Standardized Risk-Based Capital Rules

Abstract: The banking agencies issued an NPRM implementing the Standardized Approach to credit risk and approaches to operational risk that are contained in the Basel II Framework. 73 FR 43982 (July 29, 2008). Banking organizations would be able to elect to adopt these proposed revisions or remain subject to the agencies' existing risk-based capital rules, unless the banking organization used the Advanced Capital Adequacy Framework described above. The comment period closed October 27, 2008. The banking agencies are planning to issue a second NPRM.

Priority: Economically Significant

Agenda Stage of Rulemaking: Long-term Action

Major: Yes

Unfunded Mandates: Private Sector

CFR Citation: 12 CFR 567 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 1462 to 1462a; 12 USC 1463 and 1464; 12 USC 1467a; 12 USC 1828 note

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		
NPRM	07/29/2008	73 FR 43982
NPRM Comment Period End	10/27/2008	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: Undetermined

Related RINs: Related to 1550-AB98

Related Agencies: Joint: OCC; Joint: FRS; Joint: FDIC

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Department of the Treasury (TREAS)  
Office of Thrift Supervision ( OTS )

RIN: 1550-AC31

 [View Related Documents](#)

Title: Guidance for Furnishers of Information to Consumer Reporting Agencies

Abstract: The OCC, Board, FDIC, NCUA, FTC, and OTS (Agencies) requested comment to gather information that would assist the Agencies in considering the development of a possible proposed addition to the furnisher accuracy and integrity guidelines.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: Undetermined

Unfunded Mandates: No

CFR Citation: 12 CFR 571 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: Not Yet Determined

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	00/00/0000	
ANPRM	07/01/2009	74 FR 31529
ANPRM Comment Period End	08/31/2009	

Regulatory Flexibility Analysis

Government Levels Affected: No

Required: Undetermined

Small Entities Affected: Business

Federalism: No

Energy Affected: No

Related Agencies: Joint : OCC; Joint : FRS; Joint :

FDIC; Joint : NCUA; Joint : FTC

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Department of the Treasury (TREAS)

Office of Thrift Supervision ( OTS )

RIN: 1550-AB92

 [View Related Documents](#)

Title: Securities-Related Activities of Savings Associations

Abstract: The Office of Thrift Supervision (OTS) is proposing to update and revise its rules on securities-related activities of savings associations. First, the proposed rule would clarify the existing authority of Federal savings associations to engage in securities broker, dealer, and underwriting activities under the Home Owners' Loan Act (HOLA) and add a requirement to notify OTS when beginning to conduct certain securities activities. Second, the proposed rule would reflect amendments that provided savings associations the same exemptions from the registration and reporting requirements available to banks under various provisions of the Securities Exchange Act of 1934 (Exchange Act) and made OTS the appropriate regulatory agency for savings associations and savings and loan holding companies engaging in certain securities activities. Third, it would add a notice requirement for certain securities activities conducted by savings associations. Finally, OTS proposes to update the existing prohibition on the sale of debt and equity securities issued by a savings association or its affiliates at the offices of a savings association. The proposed rule would add new exceptions to this prohibition and eliminate consumer protection rules that overlap and in some cases conflict, with other agency guidance.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 506; 12 CFR 545; 12 CFR 550; 12 CFR 551; 12 CFR 554; 12 CFR 563; 12 CFR 584 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 375b; 12 USC 1462 to 1462a; 12 USC 1463 and 1464; 12 USC 1467a; 12 USC 1468; 12 USC 1820; 12 USC 1828; 12 USC 1831o; 12 USC 3806; 15 USC 78c(a)(6); 15 USC 78c(a)(34); 15 USC 78o-5; 31 USC 5318; 42 USC 4106; 44 USC 3501 et seq

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Withdrawn	09/02/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Office of Thrift Supervision ( OTS )

RIN: 1550-AC24

 [View Related Documents](#)

Title: Minimum Capital Ratios: Capital Adequacy Guidelines; Treatment of Certain Claims On, or Guaranteed By, Fannie Mae and Freddie Mac

Abstract: The Banking Agencies are proposing to amend their respective general risk-based capital rules to permit banks, bank holding companies, and savings associations to assign a 10 percent risk weight to claims on, or guaranteed by, Fannie Mae or Freddie Mac. Claims include all credit exposures, such as senior and subordinated debt and counterparty credit risk exposures, but do not include preferred or common stock. The comment period closed January 26, 2008, and the proposal is still pending final action by the Agencies.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 567 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 1462; 12 USC 1462a; 12 USC 1463; 12 USC 1464; 12 USC 1467a; 12 USC 1828 (note)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	10/27/2008	73 FR 63656
NPRM Comment Period End	11/26/2008	
Withdrawn	09/08/2010	



Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related Agencies: Joint : OCC; Joint : FRS; Joint : FDIC

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Department of the Treasury (TREAS)

Office of Thrift Supervision ( OTS )

RIN: 1550-AC33

 [View Related Documents](#)

Title: S.A.F.E. Mortgage Licensing Act of 2008 Regulations

Abstract: These regulations implement the Federal registration requirement imposed by the S.A.F.E. Mortgage Licensing Act, Division A, title V of the Housing and Economic Recovery Act of 2008 (Pub. L. 110-289, 122 Stat. 2654 (2008)) for savings associations, savings association operating subsidiaries, and their employees that engage in the business of a mortgage loan originator.

Priority: Other Significant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 563, subpart D (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 375b; 12 USC 1462 and 1462a; 12 USC 1463 and 1464; 12 USC 1467a; 12 USC 1468; 12 USC 1817; 12 USC 1820; 12 USC 1828; 12 USC 1831o; 12 USC 3806; 31 USC 5105 et seq; 31 USC 5318; 42 USC 4106

Legal Deadline:

Action	Source	Description	Date
NPRM	Statutory	Implement registration system for registering employees as mortgage loan originators with the Nationwide Mortgage Licensing System and Registry	07/30/2009

Timetable:

Action	Date	FR Cite
NPRM	06/09/2009	74 FR 27386
NPRM Comment Period End	07/09/2009	
Final Rule	07/28/2010	75 FR 44656

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Related RINs: Related to 1557-AD23

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Department of the Treasury (TREAS)  
Office of Thrift Supervision ( OTS )

RIN: 1550-AC35

 [View Related Documents](#)

Title: Community Reinvestment Act Regulations

Abstract: OTS, together with the OCC, Federal Reserve, and FDIC issued a proposed rule to implement an amendment made to CRA by the Higher Education Opportunity Act. The amendment requires the Agencies to consider as a factor in CRA evaluations low-cost education loans provided by an institution to low-income borrowers and to issue an implementing rule by August 14, 2009. The Agencies also proposed to codify in the rule existing question and answer guidance on considering as a factor capital investment, loan participation, and other ventures undertaken by non-minority-owned and non-women-owned financial institutions in cooperation with minority and women-owned financial institutions and low-income credit unions.

Priority: Other Significant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 563e (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 CFR 1462a; 12 CFR 1463; 12 CFR 1464; 12 CFR 1467a; 12 CFR 1814; 12 CFR 1816; 12 CFR 1828(c); 12 CFR 2901 to 2908

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/30/2009	74 FR 31209
NPRM Comment Period End	07/30/2009	
Final Rule	10/04/2010	75 FR 61035
Final Rule Effective	11/03/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Office of Thrift Supervision ( OTS )

RIN: 1550-AC38

 [View Related Documents](#)

Title: Unfair or Deceptive Acts or Practices

Abstract: OTS proposed to amend its January 29, 2009, final rule.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 535 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 12 USC 1462a; 12 USC 1463 and 1464; 15 USC 57a

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/05/2009	74 FR 20804
NPRM Comment Period End	06/04/2009	
Final Rule	05/04/2010	
Final Rule Effective	07/01/2010	75 FR 23565

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Related RINs: Previously Reported as 1550-AC17

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Department of the Treasury (TREAS)  
Office of Thrift Supervision ( OTS )

RIN: 1550-AC40

 [View Related Documents](#)

Title: Definitions for Regulations Affecting Savings Associations; Money Market Deposit Accounts

Abstract: OTS is amending its regulations to eliminate restrictions on certain kinds of transfers from money market deposit accounts for savings associations.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 561 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 12 USC 1462; 12 USC 1462a; 12 USC 1463; 12 USC 1464; 12 USC 1467a

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Final Rule Effective	06/14/2010	
Final Rule	06/14/2010	75 FR 33501

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Comptroller of the Currency ( OCC )

RIN: 1557-AB93

 [View Related Documents](#)

Title: Recordkeeping Requirements for Bank Exceptions From Securities Broker or Dealer Registration

Abstract: This joint rulemaking would implement section 204 of the Gramm-Leach-Bliley Act. Section 204 directs the OCC, FRB, FDIC, and OTS to establish recordkeeping requirements for banks relying on exceptions to the definitions of "broker" and "dealer" contained in paragraphs (4) and (5) of section 3(a) of the Securities Exchange Act of 1934. Pursuant to section 101 of the Financial Services Regulatory Relief Act of 2006, the SEC and the FRB jointly published final rules to implement the "broker" provisions of the Gramm-Leach-Bliley Act on October 3, 2007. The rulemaking to implement section 204 of the GLB Act commenced upon the adoption of a final rule by the SEC and the FRB.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: No

CFR Citation: 12 CFR 12 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 24; 12 USC 92a and 93a

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/00/2011	

Regulatory Flexibility Analysis

Government Levels Affected: Undetermined

Required: Undetermined

Federalism: Undetermined

Energy Affected: No

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Department of the Treasury (TREAS)  
Comptroller of the Currency ( OCC )

RIN: 1557-AC99

 [View Related Documents](#)

Title: Risk-Based Capital Standards: Market Risk

Abstract: The Federal banking agencies are developing a proposal to revise their market risk capital rules to better capture positions for which the market risk capital rules are appropriate; reduce procyclicality in market risk capital requirements; enhance the rules' sensitivity to risks that are not adequately captured under the current regulatory measurement methodologies; and increase transparency through enhanced disclosures. This joint proposal will incorporate much of the Federal banking agencies' 2006 notice of proposed rulemaking, as well as further revisions to the international market risk framework (and associated guidance) published by the Basel Committee on Banking Supervision in July 2009. These publications include Revisions to the Basel II Market Risk Framework, Guidelines for Computing Capital for Incremental Risk in the Trading Book, and Enhancements to the Basel II Framework.

Priority: Economically Significant

Agenda Stage of Rulemaking: Proposed Rule

Major: Yes

Unfunded Mandates: No

CFR Citation: 12 CFR 3 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 1 et seq; 12 USC 93a; 12 USC 161; 12 USC 1818; 12 USC 3907; 12 USC 3909

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	09/25/2006	71 FR 55958
NPRM Comment Period End	01/23/2007	
Second NPRM	02/00/2011	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Undetermined

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Comptroller of the Currency ( OCC )

RIN: 1557-AD31

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Title: Capital Adequacy--Strengthening Tier 1 and Other Capital Enhancements

Abstract: This interagency rulemaking would amend the capital rules of the Federal banking agencies to implement the Basel Committee Consultative Document on "Strengthening the Resilience of the Banking Sector," including, among other things, revisions to the Definition of Tier 1 Capital and the Leverage Capital Ratio.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 12 CFR 3 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 93a; 12 USC 161; 12 USC 1818; 12 USC 1828(n); 12 USC 1828 note; 12 USC 1828n note; 12 USC 1835; 12 USC 3907; 12 USC 3909

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2011	

## Regulatory Flexibility Analysis

Required: Undetermined

Government Levels Affected: Undetermined

Federalism: Undetermined

Energy Affected: No

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Department of the Treasury (TREAS)

Comptroller of the Currency ( OCC )

RIN: 1557-AD33

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Title: Risk-Based Capital Guidelines; Revising Transitional Floors for Advanced Approaches Rule

Abstract: The OCC, FRB, FDIC, and OTS are proposing to revise the transitional floors in the advanced approaches risk-based capital rule to preclude a decline in a banking organization's risk-based capital requirements during the transition period. Under the proposed revisions, the capital floors used by a banking organization subject to the advanced approaches during its first, second, and third transitional floor periods would be 100 percent of the bank's tier 1 and total risk-based capital requirements computed under the agencies' general risk-based capital rules.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 12 CFR 3 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 1 et seq; 12 USC 93a; 12 USC 161; 12 USC 1818 and 1828(n); 12 USC 1828 note; 12 USC 1831n note; 12 USC 1835; 12 USC 3907 and 3909

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	02/00/2011	

## Regulatory Flexibility Analysis

Required: Undetermined

Government Levels Affected: Undetermined

Federalism: Undetermined

Energy Affected: No

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Department of the Treasury (TREAS)

Comptroller of the Currency ( OCC )

RIN: 1557-AD35

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Title: Regarding Alternatives to the Use of External Credit Ratings in the Regulatory Capital Guidelines of the Federal Banking Agencies

**Abstract:** Section 939A of the Dodd-Frank Wall Street Reform and Consumer Protection Act requires agencies to review their regulations that require the use of an assessment of credit-worthiness of a security or money market instrument and make reference to, or have requirements regarding, credit ratings. The agencies must modify their regulations to remove any reference to, or requirements of reliance on, credit ratings in such regulations and substitute in their place other standards of credit-worthiness that the agencies determine to be appropriate for such regulations. The Federal banking agencies are issuing an advance notice of proposed rulemaking describing the areas in their risk-based capital standards, as well as changes to those standards proposed by the Basel Committee on Banking Supervision, that make reference to credit ratings and requesting comment on potential alternatives to the use of credit ratings.

**Priority:** Substantive, Nonsignificant

**Agenda Stage of Rulemaking:** Proposed Rule

**Major:** Undetermined

**Unfunded Mandates:** Undetermined

**CFR Citation:** 12 CFR 3 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

**Legal Authority:** 12 USC 93a; 12 USC 161; 12 USC 1818; 12 USC 1828(n); 12 USC 1828 note; 12 USC 1831n note; 12 USC 1835; 12 USC 3907; 12 USC 3909

**Legal Deadline:** July 21, 2011.

Action	Source	Description	Date
Other	Statutory	Final Rule	07/21/2011

**Timetable:**

Action	Date	FR Cite
ANPRM	08/25/2010	75 FR 52283
ANPRM Comment Period End	10/25/2010	
NPRM	03/00/2011	

**Regulatory Flexibility Analysis**

**Government Levels Affected:** Undetermined

**Required:** Undetermined

**Federalism:** Undetermined

**Energy Affected:** No

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**Department of the Treasury (TREAS)**

**Comptroller of the Currency ( OCC )**

**RIN: 1557-AD36**

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**Title:** Regarding Alternatives to the Use of External Credit Ratings in the Regulations of the OCC

**Abstract:** Section 939A of the Dodd-Frank Wall Street Reform and Consumer Protection Act directs all Federal agencies to review, no later than one year from enactment, any regulation that requires the use of an assessment of credit-worthiness of a security or money market instrument and any references to or requirements in regulations regarding credit ratings. The agencies are also required to remove references or requirements of reliance on credit ratings and to substitute an alternative standard of credit-worthiness. The OCC issued an advance notice of proposed rulemaking to seek comment on implementation of the statute with respect to its regulations (other than risk-based capital regulations, which will be addressed separately), including alternative measures of credit-worthiness that may be used in lieu of credit ratings.

**Priority:** Substantive, Nonsignificant

**Agenda Stage of Rulemaking:** Proposed Rule

**Major:** Undetermined

**Unfunded Mandates:** Undetermined

**CFR Citation:** 12 CFR 1; 12 CFR 5; 12 CFR 16; 12 CFR 28 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

**Legal Authority:** PL 111-203, sec 939A; 12 USC 1 et seq; 12 USC 24(Seventh); 12 USC 93a; 12 USC 161; 12 USC 602; 12 USC 1818; 12 USC 3101 et seq; 12 USC 3901 et seq

**Legal Deadline:** July 21, 2011.

Action	Source	Description	Date
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Other	Statutory	Final Rule	07/21/2011
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## Timetable:

Action	Date	FR Cite
ANPRM	08/13/2010	75 FR 49423
ANPRM Comment Period End	10/12/2010	
NPRM	03/00/2011	

## Regulatory Flexibility Analysis

Required: Undetermined

Government Levels Affected: Undetermined

Federalism: Undetermined

Energy Affected: No

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Department of the Treasury (TREAS)

Comptroller of the Currency ( OCC )

RIN: 1557-AD37

 [View Related Documents](#)

Title: Collective Investment Funds

Abstract: The OCC plans to develop and issue a notice of proposed rulemaking to update the regulation of short term investment funds (STIFs). The proposal would seek comment on: a proposed requirement for STIFs to adopt a stable Net Asset Value (NAV) as a fund objective; a shortened period for securities maturities, liquidity standards, and a contingency funding plan; proposed stress testing of funds; a proposal to compare NAV to market value, contingency plans, and actions to be taken at certain variances between NAV and market value; proposed disclosures to fund participants; and a proposed bank notification to the OCC if certain events impact a STIF.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 12 CFR 9 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 24(Seventh); 12 USC 92a-93a; 15 USC 78q-78q-1; 15 USC 78w

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	02/00/2011	

## Regulatory Flexibility Analysis

Required: Undetermined

Government Levels Affected: Undetermined

Federalism: Undetermined

Energy Affected: No

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Department of the Treasury (TREAS)  
Comptroller of the Currency ( OCC )

RIN: 1557-AD16

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Title: Standards Governing the Release of a Suspicious Activity Report

Abstract: The OCC proposed to revise its regulations governing the release of non-public OCC information set forth in 12 CFR part 4, subpart C. The primary change being proposed would clarify that the OCC's decision to release a suspicious activity report (SAR) would be governed by the standards set forth in proposed amendments to the OCC's SAR regulation, 12 CFR part 21.11(k), that was published contemporaneously with the part 4 proposal.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 4 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 93a; Subpart A also issued under 5 USC 552. Subpart B also issued under 5 USC 552; EO 12600, 3 CFR 1987 comp p. 235; Subpart C also issued under 5 USC 301, 5 USC 552; 12 USC 161; 12 USC 481 and 482; 12 USC 484(a); 12 USC 1442; 12 USC 1817(a)(2) and 1817(a)(3); 12 USC 1818(u) and 1818(v); 12 USC 1820(d)(6); 12 USC 1920(k); 12 USC 1821(c), 1821(o), and 1821(t); 12 USC 1831m; 12 USC 1831p-1; 12 USC 1831o; 12 USC 1867; 12 USC 1951 et seq; 12 USC 2601 et seq; 12 USC 2801 et seq; 12 USC 2901 et seq; 12 USC 3101 et seq; 12 USC 3401 et seq; 15 USC 77uu(b); 15 USC 78q(c)(3); 18 USC 641; 18 USC 1905 and 1906; 29 USC 1204; 31 USC 9701; 42 USC 3601; 44 USC 3506; 44 USC 3510; Subpart D also issued under 12 USC 1833e

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	03/09/2009	74 FR 10136
NPRM Comment Period End	06/08/2009	
Final Action	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Comptroller of the Currency ( OCC )

RIN: 1557-AD17

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Title: Confidentiality of Suspicious Activity Report

Abstract: The OCC proposed to amend its regulations implementing the Bank Secrecy Act governing the confidentiality of a suspicious activity report (SAR) to clarify the scope of the statutory prohibition on the disclosure by a national bank of a SAR and implement a statutory expansion of the safe harbor shielding national banks from liability for disclosures of SAR information to the government. The proposal also would implement the statutory prohibition on the disclosure by the government of a SAR "except to fulfill official duties." The proposal is based upon a notice of proposed rulemaking that was published contemporaneously by the Financial Crimes Enforcement Network.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 21 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 93a; 12 USC 1818; 12 USC 1881 to 1884; 12 USC 3401 to 3422; 31 USC 5318

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	03/09/2009	74 FR 10130
NPRM Comment Period End	06/08/2009	
Final Action	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Comptroller of the Currency ( OCC )

RIN: 1557-AD32

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Title: Community Reinvestment Act Regulations -- Technical Amendment

Abstract: The OCC, the FRB, the FDIC, and the OTS plan to amend their Community Reinvestment Act (CRA) regulations to adjust the asset thresholds used to define "small bank" or "small savings association" and "intermediate small bank" or "immediate small savings association." As required by the CRA regulations, the adjustment to the threshold amount is based on the annual percentage change in the Consumer Price Index.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: Undetermined

Unfunded Mandates: No

CFR Citation: 12 CFR 25 (To search for a specific CFR, visit the [Code of Federal Regulations](#) )

Legal Authority: 12 USC 21 and 22; 12 USC 26 and 27; 12 USC 36; 12 USC 93a; 12 USC 161; 12 USC 215 and 215a; 12 USC 481; 12 USC 1814 and 1816; 12 USC 1828(c) and 1835a; 12 USC 2901 to 2907; 12 USC 3101 to 3111

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
Final Action	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Comptroller of the Currency ( OCC )

RIN: 1557-AD34

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Title: Community Reinvestment Act--Neighborhood Stabilization Program

Abstract: The OCC, FRB, FDIC, and OTS issued a notice of proposed rulemaking to revise the term "community development" on a temporary basis. It would include participation by financial institutions in certain activities that support projects and revitalization efforts in areas designated as eligible for funds under the Neighborhood Stabilization Program, established pursuant to the Housing and Economic Recovery Act of 2008.

Priority: Other Significant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 25 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 21 and 22; 12 USC 26 and 27; 12 USC 30; 12 USC 36; 12 USC 93a; 12 USC 161; 12 USC 215 and 215a; 12 USC 481; 12 USC 1814; 12 USC 1816; 12 USC 1828(c); 12 USC 1835a; 12 USC 2901 to 2907; 12 USC 3101 to 3111

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/24/2010	75 FR 36016
NPRM Comment Period End	07/26/2010	
Final Action	12/00/2010	

Regulatory Flexibility Analysis

Government Levels Affected: No

Required: Undetermined

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Comptroller of the Currency ( OCC )

RIN: 1557-AD07

 [View Related Documents](#)

Title: Basel II Standardized Approach

Abstract: In July 2008, the Federal banking agencies proposed a new risk-based capital framework based on the Standardized Approach for credit risk and the Basic Indicator Approach for operational risk described in the capital adequacy framework titled, "International Convergence of Capital Measures and Capital Standards: A Revised Framework," published by the Basel Committee on Banking Supervision (BCBS). Following the close of the comment period for the 2008 NPR, the agencies decided to delay finalizing the standardized framework to address challenges posed by the global financial crisis. After considering the comments on the 2008 NPR, the agencies have decided to withdraw the 2008 NPR and propose a new NPR that would implement in the United States, with certain modifications, the standardized framework for credit risk and related disclosure requirements. Consistent with the 2008 NPR, this NPR generally will parallel the relevant approaches in the BCBS framework; however, it will diverge from the BCBS framework where the U.S. markets have unique characteristics and risk profiles, notably the treatment for residential mortgage exposures, and will provide for a more conservative capital treatment for selected risks.

Priority: Other Significant

Agenda Stage of Rulemaking: Long-term Action

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 12 CFR 3 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 93a; 12 USC 3907; 12 USC 3909

Legal Deadline: None

Timetable:

Action	Date	FR Cite
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Second NPRM	00/00/0000	
NPRM	07/29/2008	73 FR 43982
NPRM Comment Period End	10/27/2008	

Regulatory Flexibility Analysis

Required: Undetermined

Government Levels Affected: Undetermined

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Comptroller of the Currency ( OCC )

RIN: 1557-AD27

 [View Related Documents](#)

Title: Bank Activities and Operations

Abstract: The OCC is planning to amend part 7 relating to the OCC's visitorial powers to reflect a Supreme Court decision.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: Undetermined

Unfunded Mandates: No

CFR Citation: 12 CFR 7 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 1 et seq; 12 USC 71 to 71a; 12 USC 92 to 92a; 12 USC 93 and 93a; 12 USC 481; 12 USC 484; 12 USC 1818

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	00/00/0000	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: Undetermined

Energy Affected: No

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Department of the Treasury (TREAS)

Comptroller of the Currency ( OCC )

RIN: 1557-AD30

 [View Related Documents](#)

Title: Basel II Advanced Capital Adequacy Framework--Resecuritization

Abstract: Interagency rulemaking to amend the capital rules of the Federal banking agencies to make various amendments to the Basel II Advanced Approach, including new risk-weights for securitization exposures.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 12 CFR 3 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 93a; 12 USC 161; 12 USC 1818; 12 USC 1828(n); 12 USC 1828 note; 12 USC 1831n note; 12 USC 1835; 12 USC 3907; 12 USC 3909

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	00/00/0000	

Regulatory Flexibility Analysis

Government Levels Affected: Undetermined

Required: Undetermined

Federalism: Undetermined

Energy Affected: No

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Department of the Treasury (TREAS)

Comptroller of the Currency ( OCC )

RIN: 1557-AD03

 [View Related Documents](#)

Title: Lending Limits Pilot Program

Abstract: This rulemaking will not move forward at this time.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 32 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 1 et seq; 12 USC 84; 12 USC 93a

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
Interim Final Rule Effective	06/07/2007	
Interim Final Rule	06/07/2007	72 FR 31441
Interim Final Rule Comment Period End	07/09/2007	
Withdrawn	08/11/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1557-AB82; Related to 1557-AC83

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Department of the Treasury (TREAS)  
Comptroller of the Currency ( OCC )

RIN: 1557-AD18

 [View Related Documents](#)

Title: Minimum Capital Ratios; Capital Adequacy Guidelines; Capital Maintenance; Capital: Treatment of Certain Claims On, or Guaranteed By, Fannie Mae and Freddie Mac

Abstract: This rulemaking will not move forward at this time.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 3 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 93a; 12 USC 161; 12 USC 1818; 12 USC 1828(n); 12 USC 1828 note; 12 USC 1831n note; 12 USC 1835; 12 USC 3907; 12 USC 3909

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	10/27/2008	73 FR 63656
NPRM Comment Period End	11/26/2008	
Withdrawn	08/11/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Comptroller of the Currency ( OCC )

RIN: 1557-AD21

 [View Related Documents](#)

Title: Guidelines for Furnishers of Information to Consumer Reporting Agencies

Abstract: The OCC, FRB, FDIC, OTS, NCUA, and FTC have requested comment to gather information that would assist the agencies in considering the development of a possible proposed addition to the furnisher accuracy and integrity guidelines to be published concurrently. The guidelines, along with the accompanying regulations, implement the accuracy and integrity provisions in section 312 of the Fair and Accurate Credit Transactions Act of 2003 (FACT Act).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 41 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: Not Yet Determined

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	07/01/2009	74 FR 31529
ANPRM Comment Period End	08/31/2009	
Withdrawn	10/14/2010	

Regulatory Flexibility Analysis Required: No  
Federalism: No  
Energy Affected: No  
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Government Levels Affected: No

Department of the Treasury (TREAS)  
Comptroller of the Currency ( OCC )

RIN: 1557-AD22

 [View Related Documents](#)

Title: Freedom of Information Act

Abstract: The OCC issued a final rule to amend its regulations governing the disclosure of information pursuant to requests made under the Freedom of Information Act (FOIA) to reflect changes made to the FOIA by the Openness Promotes Effectiveness in Our National Government Act of 2007.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 4 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 93a; 5 USC 552; EO 12600; 5 USC 301; 12 USC 161; 12 USC 481 and 482; 12 USC 484(a); 12 USC 1442; 12 USC 1817(a)(3); 12 USC 1818(u) to 1818(v); 12 USC 1820(d)(6), 1820(k); 12 USC 1821(o), 1821(t); 12 USC 1831m; 12 USC 1831p-1; 12 USC 1831o; 12 USC 1833e; 12 USC 1867; 12 USC 1951 et seq; 12 USC 2801 et seq; 12 USC 2901 et seq; 12 USC 3101 et seq; 12 USC 3401 et seq; 15 USC 77uu(b); 15 USC 78q(c)(3); 18 USC 641; 18 USC 1905 and 1906; 29 USC 1204; 31 USC 9701; 42 USC 3601; 44 USC 3506; 44 USC 3510

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	04/24/2009	74 FR 18659
NPRM Comment Period End	06/23/2009	
Final Action	04/08/2010	75 FR 17849
Final Action Effective	05/10/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)  
Comptroller of the Currency ( OCC )

RIN: 1557-AD23

 [View Related Documents](#)

Title: S.A.F.E. Mortgage Licensing Act

**Abstract:** These regulations implement the Federal registration requirement imposed by the S.A.F.E. Mortgage Licensing Act, title V of the Housing and Economic Recovery Act of 2008 (Pub. L. 110-289, 122 Stat. 2654 (2008)) with respect to national banks and their operating subsidiaries. They are being issued by the OCC, FRB, FDIC, OTS, NCUA, and Farm Credit Administration.

**Priority:** Economically Significant

**Agenda Stage of Rulemaking:** Completed Action

**Major:** Yes

**Unfunded Mandates:** No

**CFR Citation:** 12 CFR 34 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

**Legal Authority:** 12 USC 1 et seq; 12 USC 29; 12 USC 93a; 12 USC 371; 12 USC 1701j-3; 12 USC 1828(o); 12 USC 3331 et seq

**Legal Deadline:** Implement system for registering employees as mortgage loan originators with the Nationwide Mortgage Licensing System and Registry.

Action	Source	Description	Date
Other	Statutory	Implement Registration System	07/29/2009

**Timetable:**

Action	Date	FR Cite
NPRM	06/09/2009	74 FR 27386
NPRM Comment Period End	07/09/2009	
Final Action	07/28/2010	75 FR 44656
Correction	08/23/2010	75 FR 51623
Final Action Effective	10/01/2010	

**Regulatory Flexibility Analysis Required:** Business      **Government Levels Affected:** Federal

**Federalism:** No

**Energy Affected:** No

**Related RINs:** Related to 1550-AC33

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**Department of the Treasury (TREAS)**

**Comptroller of the Currency ( OCC )**

**RIN:** 1557-AD24

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**Title:** Community Reinvestment Act--Higher Education Act

**Abstract:** The OCC, FRB, FDIC, and OTS are revising their rules implementing the Community Reinvestment Act. The revision would incorporate into their rules statutory language that requires the agencies, when assessing an institution's record of meeting community credit needs, to consider as a factor low-cost education loans provided by the financial institution to low-income borrowers. The revision also would incorporate statutory language that allows the agencies, when assessing an institution's record of meeting community credit needs, to consider as a factor capital investment, loan participation, and other ventures undertaken by non-minority-owned and non-women-owned financial institutions in cooperation with minority- and women-owned financial institutions and low-income credit unions.

**Priority:** Other Significant

**Agenda Stage of Rulemaking:** Completed Action

**Major:** No

**Unfunded Mandates:** No

**CFR Citation:** 12 CFR 25 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

**Legal Authority:** 12 USC 21 and 22; 12 USC 26 and 27; 12 USC 30; 12 USC 36; 12 USC 93a; 12 USC 161; 12 USC 215 and 215a; 12 USC 481; 12 USC 1814 and 1816; 12 USC 1828(c); 12 USC 1835a; 12 USC 2901 to 2908; 12 USC 3101 to 3111

**Legal Deadline:** Final regulations implementing statute must be issued by 8/14/2009.

Action	Source	Description	Date
Other	Statutory	Final Regulations.	08/14/2009



## Timetable:

Action	Date	FR Cite
NPRM	06/30/2009	74 FR 31209
NPRM Comment Period End	07/30/2009	
Final Action	10/04/2010	75 FR 61035
Final Action Effective	11/03/2010	

Regulatory Flexibility Analysis Required: No  
Federalism: No  
Energy Affected: No  
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Government Levels Affected: No

Department of the Treasury (TREAS)  
Community Development Financial Institutions Fund (CDFIF )

RIN: 1559-AA00

 [View Related Documents](#)

Title: Capital Magnet Fund

Abstract: The Capital Magnet Fund (CMF) was established through the Housing and Economic Recovery Act of 2008 (the Act), Public Law No. 110-289, section 1131, as a trust fund whose appropriation will be used to carry out a competitive grant program administered by the CDFI Fund. Through the CMF, the CDFI Fund is authorized to make financial assistance grants to certified Community Development Financial Institutions (CDFIs) and Nonprofit Organizations (if one of their principal purposes is the Development or management of Affordable Housing). CMF grants must be used to attract financing for and increase investment in: (i) the Development, Preservation, Rehabilitation, and Purchase of Affordable Housing for primarily Extremely Low-, Very Low-, and Low-Income Families; and (ii) Economic Development Activities or Community Service Facilities (such as day care centers, workforce development centers, and health care clinics) which In Conjunction With Affordable Housing Activities will implement a Concerted Strategy to stabilize or revitalize a Low-Income Area or Underserved Rural Area. This proposed rulemaking creates the requirements and parameters for CMF implementation and administration including, among others, application eligibility, application review, award selection, Assistance Agreements, eligible uses of award dollars and related funds, Awardee reporting, and compliance monitoring.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 1807 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: PL 110-289; Housing and Economic Recovery Act of 2008, PL 110-289

Legal Deadline: None

## Timetable:

Action	Date	FR Cite
NPRM	03/15/2010	75 FR 12407
NPRM Comment Period End	05/14/2010	
Final Rule	12/00/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal

Federalism: No

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