

DEPARTMENT OF THE TREASURY**31 CFR Subtitle A, Chs. I and II****Semiannual Agenda**

AGENCY: Department of the Treasury.

ACTION: Semiannual regulatory agenda.

SUMMARY: This notice is given pursuant to the requirements of the Regulatory Flexibility Act (Pub. L. 96-354, September 19, 1980) and Executive Order 12866 ("Regulatory Planning and Review"), which require the publication by the Department of a semiannual agenda of regulations.

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 agency review. Beginning with the fall 2007 edition, the Internet is the basic means for disseminating the Unified Agenda. The complete Unified Agenda will be available online at www.reginfo.gov and www.regulations.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 agendas 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. The semiannual agenda of the Department of the Treasury conforms to the Unified Agenda format developed by the Regulatory Information Service Center (RISC).

Dated: February 23, 2009.

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The 540 Regulatory Agendas

Departmental Offices - Proposed Rule

Title	Regulation Identifier Number
Expanded Methods of Payment of Duties, Taxes, Interest, and Fees	1505-AB22
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Centralization of the Continuous Bond Program at the CBP's Revenue Division	1505-AB54
Administrative Rulings and Protests	1505-AB65
Foreign Repairs to American Vessels	1505-AB71
Use of Sampling Methods in CBP Audits and Offsetting of Overpayments and Over-Declarations in Penalty Cases	1505-AC00
Prior Disclosure and Lost Duty or Revenue Demands When Penalty Claim Not Issued	1505-AC01
Federal Benefit Payments Under Certain District of Columbia Retirement Plans--Split Benefits	1505-AC02
Department of the Treasury Acquisition Regulation	1505-AC04
Definition of a Commercial Truck	1505-AC10
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Departmental Offices - Final Rule

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User and Navigation Fees; Other Reimbursable Charges	1505-AB24
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Trade Benefits Under the Caribbean Basin Economic Recovery Act	1505-AB40
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Departmental Offices - Long-term Action

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Departmental Offices - Completed Action

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Financial Crimes Enforcement Network - PreRule

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Financial Crimes Enforcement Network - Proposed Rule

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Financial Crimes Enforcement Network - Final Rule

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Financial Crimes Enforcement Network - Completed Action

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Financial Management Service - Proposed Rule

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Financial Management Service - Final Rule

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Financial Management Service - Completed Action

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Alcohol and Tobacco Tax and Trade Bureau - PreRule

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Alcohol and Tobacco Tax and Trade Bureau - Proposed Rule

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Alcohol and Tobacco Tax and Trade Bureau - Final Rule

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

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Alcohol and Tobacco Tax and Trade Bureau - Completed Action

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Internal Revenue Service - PreRule

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Internal Revenue Service - Proposed Rule

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Internal Revenue Service - Final Rule

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Internal Revenue Service - Long-term Action

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Internal Revenue Service - Completed Action

Title	Regulation Identifier Number
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Office of Thrift Supervision - PreRule

Title	Regulation Identifier Number
Guidance for Furnishers of Information to Consumer Reporting Agencies	1550-AC31

Office of Thrift Supervision - Proposed Rule

Title	Regulation Identifier Number
Securities-Related Activities of Savings Associations	1550-AB92
Recordkeeping Requirements for Savings Association Exceptions From Securities Broker or Dealer Registration	1550-AC13
Confidentiality of Suspicious Activity Reports	1550-AC26
Standards Governing the Release of a Suspicious Activity Report	1550-AC28

Office of Thrift Supervision - Final Rule

Title	Regulation Identifier Number
Procedures To Enhance the Accuracy and Integrity of Information Furnished to Consumer Reporting Agencies Under Section 312 of the Fair and Accurate Credit Transactions Act	1550-AC01
Model Privacy Form Under the Gramm-Leach-Bliley Act	1550-AC12
Risk-Based Capital Guidelines; Capital Adequacy Guidelines; Capital Maintenance; Standardized Risk-Based Capital Rules	1550-AC19
Prohibited Service at Savings and Loan Holding Companies	1550-AC23
Fair Credit Reporting Affiliate Marketing Regulations; Identity Theft Red Flags and Address Discrepancies under the Fair and Accurate Credit Transactions Act of 2003	1550-AC30

Office of Thrift Supervision - Long-term Action

Title	Regulation Identifier Number
Risk Based Capital--Market Risk Rule	1550-AC02

Minimum Capital Ratios: Capital Adequacy Guidelines; Treatment of Certain Claims on, or Guaranteed By Fannie Mae and Freddie Mac

[1550-AC24](#)

Office of Thrift Supervision - Completed Action

Title	Regulation Identifier Number
Unfair or Deceptive Acts or Practices	1550-AC17
Community Reinvestment Act Regulations	1550-AC21
Minimum Capital Ratios: Deduction of Goodwill Net of Associated Deferred Tax Liability	1550-AC22
Rules of Practice and Procedure in Adjudicatory Proceedings; Civil Money Penalty Inflation Adjustment	1550-AC27
Community Reinvestment Act Regulations	1550-AC29

Comptroller of the Currency - PreRule

Title	Regulation Identifier Number
Guidelines for Furnishers of Information to Consumer Reporting Agencies	1557-AD21

Comptroller of the Currency - Proposed Rule

Title	Regulation Identifier Number
Recordkeeping Requirements for Bank Exceptions From Securities Broker or Dealer Registration	1557-AB93
Standards Governing the Release of a Suspicious Activity Report	1557-AD16
Confidentiality of Suspicious Activity Report	1557-AD17
Freedom of Information Act	1557-AD22
S.A.F.E. Mortgage Licensing Act	1557-AD23

Comptroller of the Currency - Final Rule

Title	Regulation Identifier Number
Interagency Proposal for Model Privacy Form Under the Gramm-Leach-Bliley Act	1557-AC80
Accuracy and Integrity of Information Furnished to a Consumer Reporting Agency	1557-AC89
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Fair Credit Reporting Affiliate Marketing Regulations; Identity Theft Red Flags and Address Discrepancies Under the Fair and Accurate Credit Transactions Act of 2003	1557-AD14

Comptroller of the Currency - Long-term Action

Title	Regulation Identifier Number
Risk-Based Capital Standards: Market Risk	1557-AC99
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Lending Limits	1557-AD08
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Comptroller of the Currency - Completed Action

Title	Regulation Identifier Number
Community Reinvestment Act Regulations	1557-AD10

Rules of Practice and Procedure; Civil Money Penalty Inflation Adjustments	1557-AD11
Community and Economic Development Entities, Community Development Projects, and Other Public Welfare Investments	1557-AD12
Capital Adequacy Guidelines; Deduction of Goodwill Net of Associated Deferred Tax Liabilities	1557-AD13
Risk-Based Capital Guidelines; Money Market Mutual Funds	1557-AD15
Community Reinvestment Act; Technical Amendment	1557-AD19

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

RIN: 1505-AB22

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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 197 and 198; 19 USC 58a to 58c; 19 USC 66; 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	05/00/2009	

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-AB52

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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	08/00/2009	

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

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Title: Centralization of the Continuous Bond Program at the CBP's Revenue Division

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.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed 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	07/00/2009	

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-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: 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 1502; 19 USC 1624 and 1625; 19 USC 1514 and 1515; 19 USC 1448; 19 USC 1484; 19 USC 1501; 19 USC 1520; ...

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/00/2009	

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-AB71

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Title: Foreign Repairs to American Vessels

Abstract: Amendment to title 19 of the Customs and Border Protection (CBP) regulations relating to the declaration, entry, and dutiable status of repair expenditures made abroad for certain vessels. The amendments would conform the regulations to legislation providing an exemption from vessel repair duties for cost of certain equipment, repair parts, and materials; advise that the enactment and implementation of free trade agreements between the United States and other countries may impact upon the dutiable status of vessel repair expenditures made in foreign countries that are parties to those agreements; and to require that, if a single entry bond is used for a vessel repair entry, the bond must be attached to the entry at the time of submission. These amendments would improve the efficiency of vessel repair entry processing and make the regulations more transparent.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 4.14 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 19 USC 1431; 19 USC 1433 and 1434; 19 USC 1624; 19 USC 2071 note; 19 USC 66; 46 USC 501; 46 USC 60105; 5 USC 301; 19 USC 1466; 19 USC 1498

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2009	

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-AC00

 [View Related Documents](#)

Title: Use of Sampling Methods in CBP Audits and Offsetting of Overpayments and Over-Declarations in Penalty Cases

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: Proposed 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	06/00/2009	

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: 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	08/00/2009	

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-AC02

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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	06/00/2009	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Agency Contact: Nancy Ostrowski

Director

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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 (b).

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/00/2009	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Agency Contact: Kevin Youel-Page Department of the Treasury

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

RIN: 1505-AC10

 [View Related Documents](#)

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-58c; 19 USC 66; 19 USC1202 ((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	07/00/2009	

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.

Agency Contact: William G. Rosoff

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

RIN: 1505-AC12

 [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: Proposed 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 1624; 19 USC 1641; 19 USC 1484; 19 USC 1508; 19 USC 1509; ...

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/00/2009	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Agency Contact: Cynthia F. Whittenburg

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Department of the Treasury (TREAS)

Departmental Offices (DO)

RIN: 1505-AA95

 [View Related Documents](#)

Title: Reporting and Procedures Regulations; Cuban Assets Control Regulations: Publication of Economic Sanctions Enforcement Guidelines

Abstract: The Office of Foreign Assets Control (OFAC) of the U.S. Department of the Treasury published for public comment an updated version of its internal Economic Sanctions Enforcement Guidelines. Specific provisions focusing on Cuba are being published as an appendix to the Cuban Assets Control Regulations, 31 CFR part 515.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 501; 31 CFR 515 (To search for a specific CFR, visit the [Code of Federal Regulations](#))

Legal Authority: 21 USC 1901 to 1908; 22 USC 287c; 31 USC 321(b); 50 USC 1701 to 1706; 50 USC app 1 to 44

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/29/2003	68 FR 4422
NPRM Comment Period End	03/31/2003	
Final Action	05/00/2009	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Related to 1505-AB69

Agency Contact: Chief Of Records Department of the Treasury

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FAX: 202 622-1657

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

RIN: 1505-AB10

 [View Related Documents](#)

Title: Terrorism Risk Insurance Program; Recoupment of Federal Share of Compensation for Insured Losses

Abstract: As the statutorily authorized administrator of the Terrorism Risk Insurance Program, Treasury is issuing proposed and final regulations to implement the Program. Under the Terrorism Risk Insurance Act of 2002, (Pub. L. 107-297) as amended, the Federal Government shares the risk of insured losses from certified acts of terrorism with commercial property and casualty insurers. This rule incorporates and clarifies statutory requirements for the recoupment of the Federal share of compensation for insured losses. The rule establishes requirements for determining amounts to be recouped and for procedures insurers are to use for collecting terrorism policy surcharges and remitting them to the Treasury.

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; Terrorism Risk Insurance Act of 2002, title I, PL 107-297, 116 Stat 2322; Terrorism Risk Insurance Extension Act of 2005, PL 109-144, 119 Stat 2660; Terrorism Risk Insurance Program Reauthorization Act of 2007, PL 110-160, 121 Stat 1839

Legal Deadline:

Action	Source	Description	Date
NPRM	Statutory	Contained in Section 103(e)(7)(E)(ii) of the Act as amended. Regulations by 180 days after date of enactment (December 26, 2007).	06/26/2008

Timetable:

Action	Date	FR Cite
NPRM	09/17/2008	73 FR 53798
NPRM Comment Period End	10/17/2008	
Final Rule	06/00/2009	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Agency Contact: Howard Leikin

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

RIN: 1505-AB20

 [View Related Documents](#)

Title: Remote Location Filing

Abstract: Amendment to allow entry filers to electronically file entries of merchandise with the Bureau of Customs and Border Protection from locations other than at the port of arrival of the merchandise or the location of examination of the merchandise.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 111; 19 CFR 113; 19 CFR 141; 19 CFR 143 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 19 USC 66; 19 USC 1202; 19 USC 1484; 19 USC 1624; 19 USC 1641

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	03/23/2007	72 FR 13714
NPRM Comment Period End	05/22/2007	
Final Action	06/00/2009	

Additional Information: Transferred from RIN 1515-AC23

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-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: 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

10/00/2009

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-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: 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	08/00/2009	

Additional Information: Transferred from RIN 1515-AC63

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Agency Contact: Michel 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: 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	08/00/2009	

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.

Agency Contact: Cynthia Reese

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Department of the Treasury (TREAS)

Departmental Offices (DO)

RIN: 1505-AB28

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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	08/00/2009	

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.

Agency Contact: Cynthia Reese

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Department of the Treasury (TREAS)

Departmental Offices (DO)

RIN: 1505-AB31

 [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	08/00/2009	

Additional Information: Transferred from RIN 1515-AC87

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Agency Contact: Alan Cohen

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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: 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	08/00/2009	

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.

Agency Contact: Robert Abels

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Department of the Treasury (TREAS)

Departmental Offices (DO)

RIN: 1505-AB40

 [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	08/00/2009	

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

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	06/00/2009	

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-AB49

 [View Related Documents](#)

Title: Uniform Rules of Origin of 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: 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	10/00/2009	

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

 [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: Final Rule

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	
Final Action	08/00/2009	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Agency Contact: George F. McCray

Chief, IPR & Restricted Merchandise Branch

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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: 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	08/00/2009	

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.

Agency Contact: Cynthia Reese

Senior Attorney, Valuation & Special Program Branch

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Department of the Treasury (TREAS)

Departmental Offices (DO)

RIN: 1505-AB77

 [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: Undetermined

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 1202 (General Note 28 and 3(i), Harmonized Tariff Schedule of the United States); 19 USC 66; 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 US-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	07/00/2009	

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-AB83

 [View Related Documents](#)

Title: Name Changes of Two DHS Component Agencies

Abstract: This document revises certain chapter headings of title 19 of the Code of Federal Regulations (19 CFR) to reflect name changes for two components of the Department of Homeland Security. The Bureau of Customs and Border Protection has been renamed U.S. Customs and Border Protection (CBP) and the Bureau of Immigration and Customs Enforcement has been renamed U.S. Immigration and Customs Enforcement (ICE).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

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

Legal Authority: 6 USC 542(a)(2)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Final Action	08/00/2009	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal

Federalism: No

Energy Affected: No

Related Agencies: Joint : USICE

Agency Contact: Harold M. Singer

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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: Final Rule

Major: Undetermined

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	08/00/2009	

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-AB85

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Title: Class 9 Bonded Warehouse Procedures

Abstract: Amendments to title 19 of the Code of Federal Regulations (19 CFR), with respect to the requirements applicable to the operation of Class 9 bonded warehouses, which are also known as "duty-free sales enterprises" or "duty-free stores." The amendments would extend the blanket withdrawal procedure for duty-free merchandise under certain circumstances and expand and create a uniform time period for Class 9 proprietors to file an entry; provide written confirmation of certain shortages, overages, and damages; and to pay duties, taxes, and interest on overages and shortages. In addition, the amendments would permit Class 9 warehouses to utilize existing technological systems more effectively and extend the time period for which merchandise may remain in a bonded warehouse under certain circumstances. The changes would facilitate the efficient operation of Class 9 warehouses and also ensure adequate records are maintained for U.S. Customs and Border Protection (CBP) trade enforcement purposes.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 19.6; 19 CFR 19.12; 19 CFR 19.36; 19 CFR 144.37 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 301; 19 USC 66; 19 USC 1624; 19 USC 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States); 19 USC 1484; 19 USC 1555; 19 USC 1557; 19 USC 1559; 19 USC 1562

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/16/2008	73 FR 2843
NPRM Comment Period End	03/17/2008	
Final Action	06/00/2009	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Agency Contact: Gary Rosenthal

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Department of the Treasury (TREAS)

Departmental Offices (DO)

RIN: 1505-AB89

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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	06/00/2009	

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-AB92

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Title: Terrorism Risk Insurance Program; Cap on Annual Liability and Pro Rata Share of Insured Losses

Abstract: As the statutorily authorized administrator of the Terrorism Risk Insurance Program, Treasury is issuing proposed and final regulations to implement the Program. Under the Terrorism Risk Insurance Act of 2002, Public Law 107-297, the Terrorism Risk Insurance Extension Act of 2005, Public Law 109-144, and the Terrorism Risk Insurance Program Reauthorization Act of 2007, Public Law 110-160, the Federal Government shares the risk of insured losses from certified acts of terrorism with commercial property and casualty insurers. This rule incorporates and clarifies statutory requirements for the \$100,000,000,000 cap on annual liability for insured losses. The rule establishes how Treasury will determine whether the cap on annual liability for insured losses has been reached and, if so, how Treasury will determine the pro rata share of insured losses to be paid by each insurer that incurs insured losses under the Program.

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; Terrorism Risk Insurance Act of 2002, PL 107-297, 116 Stat 2322; Terrorism Risk Insurance Extension Act of 2005, PL 109-144, 119 Stat 2660; Terrorism Risk Insurance Program Reauthorization Act of 2007, PL 110-160, 121 Stat 1839

Legal Deadline:

Action	Source	Description	Date
Other	Statutory	Final rule by 240 days after date of enactment of Reauthorization Act (Dec. 26, 2007).	08/26/2008

Timetable:

Action	Date	FR Cite
NPRM	09/30/2008	73 FR 56767
NPRM Comment Period End	10/30/2008	
Final Rule	06/00/2009	

Regulatory Flexibility Analysis Required: No Government Levels Affected: State
Federalism: Yes
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Department of the Treasury (TREAS)
Departmental Offices (DO)

RIN: 1505-AB93

 [View Related Documents](#)

Title: Terrorism Risk Insurance Program Reauthorization Act of 2007 Implementation

Abstract: As the statutorily authorized administrator of the Terrorism Risk Insurance Program, Treasury is issuing interim final regulations to implement the Program. On December 26, 2007, the President signed into law the Terrorism Risk Insurance Program Reauthorization Act of 2007, extending the Program until December 31, 2014, revising the definition of "act of terrorism," and containing other new statutory requirements which were effective immediately. On January 29, 2008, pending the issuance of regulations, interim guidance was published in the Federal Register to assist insurers and others in complying with the Program's mandatory availability requirements and disclosure notice requirements. This rule addresses the same requirements previously addressed in the interim guidance and also conforms Program regulations with the already effective statutory changes to the definitions of "act of terrorism," "Program Years," and "insurer deductible" and the calculation of the Federal share of insured losses.

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; Terrorism Risk Insurance Act of 2002, PL 107-297, 116 Stat 2322; Terrorism Risk Insurance Extension Act of 2005, PL 109-144, 119 Stat 2660; Terrorism Risk Insurance Program Reauthorization Act of 2007, PL 110-160, 121 Stat 1839

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule	09/16/2008	73 FR 53359
Interim Final Rule Comment Period End	10/16/2008	
Final Action	04/21/2009	74 FR 18135

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Agency Contact: Howard Leikin

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

RIN: 1505-AB97

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Title: Electronic Payment and Refund of Quarterly Harbor Maintenance Fees

Abstract: Amendment to part 24 of title 19 of the Code of Federal Regulations prescribing an alternative procedure by which payers of the quarterly harbor maintenance fee (HMF) may submit payments or refund requests to Customs and Border Protection (CBP) electronically via an Internet account established by the payer and located at www.pay.gov. CBP will continue to accept quarterly HMF payments or refund requests via mail. This document also clarifies the regulations to state that each HMF quarterly payment, whether paper or electronic, must be accompanied by a CBP Form 349 (HMF Quarterly Summary Report) and that supplemental HMF payments must be accompanied by both a CBP Form 350 (HMF Amended Quarterly Summary Report) and a CBP Form 349. The changes set forth in this document are intended to provide the trade with an expanded electronic payment/refund option for quarterly HMF payments and to modernize and enhance CBP's port use fee collection efforts.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: Undetermined

Unfunded Mandates: No

CFR Citation: 19 CFR 24.24 (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 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States (HTSUS)); 19 USC 1505; 26 USC 4461; ...

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/05/2008	73 FR 45364
NPRM Comment Period End	10/06/2008	
Final Action	06/00/2009	

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-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: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 12.142; appendix 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	07/00/2009	

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: Joe Rees

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Phone: 202 863-6065

Department of the Treasury (TREAS)

Departmental Offices (DO)

RIN: 1505-AC03

 [View Related Documents](#)

Title: Economic Sanctions Enforcement Guidelines

Abstract: On October 16, 2007, the President signed into law the International Emergency Economic Powers Enhancement Act (Pub. L. 110-96) (Enhancement Act), substantially increasing the maximum penalties for violations of the International Emergency Economic Powers Act (IEEPA), the enabling statute for most sanctions programs administered and enforced by the Office of Foreign Assets Control at the Treasury Department. The increased maximum penalty amounts set forth in the Enhancement Act, as well as its application to pending or commenced cases involving apparent violations of IEEPA, prompted the development of these new guidelines for determining when it may be appropriate to pursue a civil monetary penalty for violation of sanctions programs enforced by OFAC, and for determining the amount of any civil monetary penalty in such cases.

Priority: Info./Admin./Other

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 501 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 50 USC 1705 (IEEPA); PL 110-96; 8 USC 1189; 18 USC 2332d; 18 USC 2339B; 19 USC 3901 to 3913;

21 USC 1901 to 1908; 22 USC 287c; 22 USC 2370(a); 22 USC 6009; 22 USC 6032; 22 USC 7205; 28 USC 2461 note; 31 USC 321(b); 50 USC 1701 to 1706 app 1 to 44

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule	09/08/2008	73 FR 51933
Interim Final Rule Comment Period End	11/07/2008	
Final Action	05/00/2009	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities 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: Related to 1505-AB69; Related to 1505-AA95

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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: Pub. L 110-334; 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	06/00/2009	

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 (TREAS)
Departmental Offices (DO)

RIN: 1505-AC06

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Title: Prohibitions and Conditions for Importation of Burmese and Non-Burmese Covered Articles of Jadeite, Rubies, and Articles of Jewelry Containing Jadeite or Rubies

Abstract: This document amends the U.S. Customs and Border Protection (CBP) regulations in title 19 of the Code of Federal Regulations (19 CFR) to implement the provisions of the Tom Lantos Block Burmese JADE (Junta's Anti-Democratic Efforts) Act of 2008 (Public Law 110-286) (the "JADE Act") and Presidential Proclamation 8294 of September 26, 2008, which includes new Additional U.S. Note 4 to Chapter 71 of the Harmonized Tariff Schedule of the United States ("HTSUS"). These amendments are made to implement certain provisions of the JADE Act and the Presidential Proclamation by prohibiting the importation of "Burmese covered articles" (jadeite, rubies and articles of jewelry containing jadeite or rubies, mined or extracted from Burma), and by setting forth conditions for the importation of "non-Burmese covered articles" (jadeite, rubies, and articles of jewelry containing jadeite or rubies, mined or extracted from a country other than Burma).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 12.151 (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 1202 (Additional U.S. Note 4 to Chapter 71, HTSUS); 19 USC 1624; ...

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule	01/16/2009	74 FR 2844
Interim Final Rule Comment Period End	03/17/2009	74 FR 2844
Final Action	08/00/2009	

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-AC09

 [View Related Documents](#)

Title: TARP Limits on Compensation

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), provides further guidance on the executive compensation provisions applicable to participants in the Troubled Assets Relief Program (TARP).

Priority: Other Significant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

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

Legal Authority: PL 110-334; PL 111-5

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule	05/00/2009	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Agency Contact: Stephen Tackney

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Washington , DC 20220

Phone: 202 622-1773

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: Long-term Action

Major: No

Unfunded Mandates: Undetermined

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
Next Action Undetermined		
ANPRM	01/08/1999	64 FR 1149
ANPRM Comment Period End	04/08/1999	

Regulatory Flexibility Analysis
Required: Undetermined

Government Levels Affected: No

Federalism: No

Agency Contact: Donna Felmlee

Fiscal Affairs Specialist

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

RIN: 1505-AA81

 [View Related Documents](#)

Title: Financial Subsidiaries

Abstract: This joint rule will be adopted by the Department of the Treasury and the Board of Governors of the Federal Reserve System to implement section 121 of the Gramm-Leach-Bliley Act. The rule will establish a portion of an indexing mechanism to adjust the maximum aggregate consolidated assets of all financial subsidiaries of a national bank permitted under the Act.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

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

Legal Authority: 12 USC 24a

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Agency Contact: Jeffrey C. King

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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: 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
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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

Agency Contact: Deborah Thompson

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Indianapolis , IN 46278

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: 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

Agency Contact: Deborah Thompson

Accountant, Collections, Refunds and Analysis Branch

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

RIN: 1505-AB16

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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

Agency Contact: John Leonard

Program Officer

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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: Long-term Action

Major: No

Unfunded Mandates: No

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

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

Agency Contact: Shawn Filion

National Accounts Manager, Partnership Programs Branch

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Buffalo, NY 14210

Phone: 716 843-8478

Department of the Treasury (TREAS)

Departmental Offices (DO)

RIN: 1505-AB96

 [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 one-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 1624; 19 USC 1448; 19 USC 1484

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

Agency Contact: Monika Rice Brenner

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Regulations and Rulings, Office of International Trade Customs and Border Protection 1300 Pennsylvania Avenue NW. (Mint Annex)
Washington , DC 20229
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Department of the Treasury (TREAS)
Departmental Offices (DO)

RIN: 1505-AB69

 [View Related Documents](#)

Title: Economic Sanctions Enforcement Procedures for Banking Institutions

Abstract: The interim final rule for the Economic Sanctions Enforcement Guidelines issued September 8, 2008 supersedes the Economic Sanctions Enforcement Procedures for Banking Institutions set forth in OFAC's interim final rule of January 12, 2006. Accordingly, this item is withdrawn from the agenda.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 501 (To search for a specific CFR, visit the [Code of Federal Regulations](#))

Legal Authority: 18 USC 2332d; 21 USC 1901 to 1908; 22 USC 287c; 22 USC 2370(a); 31 USC 321(b); 50 USC 1701 to 1706; 50 USC app 1 to 44; PL 101-410 (28 USC 2461 note); EO 9193; EO 9989; EO 12854

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule	01/11/2006	71 FR 1971
Interim Final Rule Comment Period End	03/13/2006	
Withdrawn (See 1505-AC03)	02/27/2009	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1505-AC02; Related to 1505-AA95

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

RIN: 1505-AB78

 [View Related Documents](#)

Title: Prohibition on Funding of Unlawful Internet Gambling

Abstract: The Unlawful Internet Gambling Enforcement Act of 2006 (the Act) requires the Department of the Treasury and the Board of Governors of the Federal Reserve System (collectively, the Agencies), in consultation with the Attorney General, to promulgate regulations to implement applicable provisions of the Act. The Agencies published a proposed rule on October 4, 2007, and the public comment period closed on December 12, 2007. In accordance with the requirements of the Act, the final rule is expected to designate payment systems that could be used in connection with unlawful Internet gambling transactions restricted by the Act. The final rule will require participants in designated payment systems to establish policies and procedures reasonably designed to identify and block or otherwise prevent or prohibit transactions in connection with unlawful Internet

gambling. As required by the Act, the final rule is expected to exempt certain participants in designated payment systems from the requirements to establish such policies and procedures if the Agencies believe it is not reasonably practical for those participants to identify and block, or otherwise prevent or prohibit, unlawful Internet gambling transactions restricted by the Act. Finally, the final rule will describe the types of policies and procedures that regulated participants in each type of designated payment system may adopt in order to comply with the Act and will include non-exclusive examples of policies and procedures that will be deemed to be reasonably designed to prevent or prohibit unlawful Internet gambling transactions restricted by the Act.

Priority: Economically Significant

Agenda Stage of Rulemaking: Completed Action

Major: Yes

Unfunded Mandates: No

CFR Citation: 31 CFR 132 (To search for a specific CFR, visit the [Code of Federal Regulations](#))

Legal Authority: 31 USC 321; 31 USC 5361 to 5367

Legal Deadline:

Action	Source	Description	Date
Other	Statutory		07/10/2007

Timetable:

Action	Date	FR Cite
NPRM	10/04/2007	72 FR 56680
NPRM Comment Period End	12/12/2007	
Final Action	11/18/2008	73 FR 69382
Final Action Effective	01/19/2009	

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-AB88

 [View Related Documents](#)

Title: Regulations Pertaining to the Mergers, Acquisitions, and Takeovers by Foreign Persons

Abstract: On July 26, 2007, President Bush signed into law the Foreign Investment and National Security Act of 2007 (FINSA) (Pub. L. 110-49), which amends section 721 of the Defense Production Act of 1950 (50 U.S.C. 2170 et seq.) (section 721), to codify the structure, role, process, and responsibilities of the Committee on Foreign Investment in the United States (CFIUS). FINSA requires the President to direct the issuance of implementing regulations. Proposed regulations have been published in the Federal Register and were subject to notice and comment. Final regulations were published November 21, 2008, in the Federal Register. Treasury also published in the Federal Register guidance on the types of transactions that CFIUS has reviewed and that have presented national security considerations. Treasury published this guidance in the Federal Register on December 8, 2008.

Priority: Other Significant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 800 (To search for a specific CFR, visit the [Code of Federal Regulations](#))

Legal Authority: 50 USC app 2170 et seq

Legal Deadline:

Action	Source	Description	Date
Other	Statutory		04/21/2008

Timetable:

Action	Date	FR Cite
NPRM	04/23/2008	73 FR 21861
NPRM Comment Period End	06/09/2008	
Final Rule	11/21/2008	73 FR 70702
Final Rule Effective	12/22/2008	73 FR 70702

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.

Agency Contact: Office of International Affairs Department of the Treasury

Departmental Offices

Phone: 202 622-2752

Department of the Treasury (TREAS)

Departmental Offices (DO)

RIN: 1505-AC07

 [View Related Documents](#)

Title: Cost or Value of Foreign Repairs, Alterations, or Processing

Abstract: Amendment to the U.S. Customs and Border Protection (CBP) Regulations to exclude from the dutiable value of repairs, alterations, or processing performed abroad on articles exported from the United States and returned under subheading 9802.00.40, 9802.00.50, or 9802.00.60, Harmonized Tariff Schedule of the United States (HTSUS), the value of U.S.-origin parts used in the foreign repairs, alterations, or processing. The changes would provide an incentive to use U.S.-origin parts in the foreign repairs, alterations, or processing of articles entered under the above-referenced HTSUS provisions.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: Undetermined

Unfunded Mandates: No

CFR Citation: 19 CFR 10.8 and 10.9 (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 1321; 19 USC 1481; 19 USC 1484; 19 USC 1498; 19 USC 1508; 19 USC 1623; 19 USC 1624; 19 USC 3314

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	03/13/2009	74 FR 10849
Withdrawn	03/30/2009	74 FR 14099

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: Craig Walker

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

RIN: 1505-AC08

 [View Related Documents](#)

Title: Import Restrictions Imposed On Certain Archaeological Materials From China

Abstract: This final rule amends the U.S. Customs and Border Protection (CBP) regulations to reflect the imposition of import restrictions on certain archaeological material from China. These restrictions are being imposed pursuant to an agreement between the United States and the Government of the People's Republic of China that will be entered into under the authority of the Convention on Cultural Property Implementation Act in accordance with the United Nations Educational, Scientific and Cultural Organization (UNESCO) Convention on the Means of Prohibiting and Preventing the Illicit Import, Export and Transfer of Ownership of Cultural Property in December 2008. The final rule amends CBP regulations by adding China to the list of countries for which a bilateral agreement has been entered into for imposing cultural property import restrictions. The final rule also contains the designated list that describes the types of archaeological articles to which the restrictions apply.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 12.104g(a) (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 1321; 5 USC 301; 19 USC 2612

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Final Action	01/16/2009	74 FR 2838

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: George F. McCray
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Agency Contact: Michael Craig
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Phone: 202 863-6558

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

RIN: 1505-AC11

 [View Related Documents](#)

Title: Extension of Import Restrictions Imposed on Archaeological Material from Honduras

Abstract: This document amends Customs and Border Protection (CBP) regulations to reflect the extension of import restrictions on certain categories of archaeological material from the Pre-Columbian cultures of the Republic of Honduras (Honduras) that were imposed by CBP Decision (Dec.) 04-08 and expire on March 12, 2009. The Assistant Secretary for Educational and Cultural Affairs, United States Department of State, has determined that conditions continue to warrant the imposition of import restrictions. Accordingly, these import restrictions will remain in effect for an additional 5 years, and the CBP

regulations are being amended to reflect this extension until March 12, 2013. These restrictions are being extended pursuant to determinations of the United States Department of State made under the terms of the Convention on Cultural Property Implementation Act in accordance with the 1970 United Nations Educational, Scientific and Cultural Organization (UNESCO) Convention on the Means of Prohibiting and Preventing the Illicit Import, Export and Transfer of Ownership of Cultural Property. CBP Dec. 04-08 contains the Designated List of archaeological material that describes the articles to which the restrictions apply.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 19 CFR 12.104g (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 2612

Legal Deadline: Import restrictions listed in 19 CFR 12.104g(a) are "effective for no more than five years beginning on the date on which the agreement enters into force with respect to the United States. This period can be extended for additional periods not to exceed five years if it is determined that the factors which justified the initial agreement still pertain and no cause for suspension of the agreement exists" (19 CFR 12.104g(a); U.S.C. 2601 et seq.)

Action	Source	Description	Date
Other	Statutory	The Convention on Cultural Property Implementation Act in accordance with the 1970 United Nations Educational, Scientific and Cultural Organization (UNESCO) Convention on the Means of Prohibiting and	03/12/2009

Timetable:

Action	Date	FR Cite
Final Action	03/11/2009	74 FR 10482

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: Michael Craig

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Agency Contact: George F. McCray

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Phone: 202 325-0082

Department of the Treasury (TREAS)

Financial Crimes Enforcement Network (FINCEN)

RIN: 1506-AA85

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Title: Provision of Banking Services to Money Services Businesses

Abstract: We are issuing this advance notice of proposed rulemaking (Advance Notice) as a part of our ongoing effort to address, in the context of the Bank Secrecy Act, the issue of access to banking services by money services businesses. Both the banking industry and the money service business industry have expressed concerns with regard to the impact of Bank Secrecy Act regulations on the ability of money service businesses to open and maintain accounts and obtain other financial services at banks and other depository institutions. Due to the concerns about the effect of regulatory requirements on the provision of banking services to money services businesses, we, through the Non-Bank Financial Institutions and the Examinations subcommittees of the Bank Secrecy Act Advisory Group, held a fact-finding meeting on March 8, 2005, to hear

directly from banks, other depository institutions, and money services businesses concerning the challenges that they face on this issue.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: PreRule

Major: Undetermined

Unfunded Mandates: No

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

Legal Authority: 31 USC 5311 to 5330

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	05/00/2009	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Public Comment URL: regcomments@fincen.gov

Agency Contact: Office of Regulatory Policy & Programs Department of the Treasury

Financial Crimes Enforcement Network

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Washington , DC 20005

Phone: 202 654-6400

Department of the Treasury (TREAS)

Financial Crimes Enforcement Network (FINCEN)

RIN: 1506-AA98

 [View Related Documents](#)

Title: Consideration of Principals and Agents Within the Regulation of Money Services Businesses; Revision of Registration Requirements

Abstract: The Financial Crimes Enforcement Network (FinCEN), is reviewing the regulations implementing the Bank Secrecy Act regarding money services businesses (MSBs) with a focus on enhancing its efficiency and effectiveness for the industry, regulators, law enforcement, and FinCEN in safeguarding the U.S. financial system from the abuses of terrorist financing, money laundering, and other financial crime. Our goal is to revise the MSB rules to reduce the number of entities defined as MSBs so that regulatory requirements are applied to those entities that are in the best position to ensure compliance.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: PreRule

Major: No

Unfunded Mandates: No

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

Legal Authority: 12 USC 1829b,; 18 USC 1951 to 1959; 31 USC 5311 to 5314; 31 USC 5316 to 5532

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	05/00/2009	

Regulatory Flexibility Analysis

Government Levels Affected: No

Required: Undetermined

Federalism: No

Energy Affected: No

Related RINs: Related to 1506-AA97; Related to 1506-AB00

Related Agencies: Joint: IRS

Agency Contact: Koko Ives

Deputy Asst. Director, Reg. Policy

Department of the Treasury

Financial Crimes Enforcement Network

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

RIN: 1506-AA78

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Title: Amendments to the Bank Secrecy Act Regulations--Anti-Money Laundering Programs for Dealers in Precious Metals, Stones, or Jewels

Abstract: FinCEN will issue a series of regulations regarding anti-money laundering program requirements for dealers in precious metals, stones, or jewels, as defined in the Bank Secrecy Act.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 103.65 to 103.67 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 31 USC 5316(h)

Legal Deadline:

Action	Source	Description	Date
Other	Statutory	PL 107-56, sec 352	04/24/2002

Timetable:

Action	Date	FR Cite
NPRM	02/21/2003	68 FR 8480
Interim Final Rule	06/09/2005	70 FR 33702
Interim Final Rule Comment Period End	07/25/2005	
NPRM	05/00/2009	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Split From 1506-AA28

Agency Contact: Joshua M. Kaptur

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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: 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: 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	
Second NPRM	09/00/2009	

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 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: Proposed Rule

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	05/00/2009	

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 Crimes Enforcement Network (FINCEN)

RIN: 1506-AA97

 [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: Proposed Rule

Major: Undetermined

Unfunded Mandates: No

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

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

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/00/2009	

Regulatory Flexibility Analysis

Required: Undetermined

Government Levels Affected: No

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: 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: Not Yet Determined

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/00/2009	

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-AB01

 [View Related Documents](#)

Title: Financial Crimes Enforcement Network; Notice of Proposed Rulemaking; Cross-Border Electronic Transmittals of Funds

Abstract: The Financial Crimes Enforcement Network, a bureau of the Department of the Treasury, in order to further its efforts against money laundering and terrorist financing, and as required by 31 U.S.C. 5318(n), is proposing to issue regulations that would require certain financial institutions to report transmittal orders associated with certain cross border electronic transmittals of funds to FinCEN.

Financial Crimes Enforcement Network (FINCEN)

RIN: 1506-AA90

 [View Related Documents](#)

Title: Financial Crimes Enforcement Network; Proposed Amendments to the Bank Secrecy Act Regulations—Exemptions From the Requirement To Report Transactions in Currency; Comment Request

Abstract: FinCEN is proposing rules to further reform and simplify the process by which banks may exempt transactions of certain persons from the requirement to report transactions in currency in excess of \$10,000. We are also providing notice and requesting comments on proposed special instructions to the "Designation of Exempt Persons" form, FinCEN Form 110, which correspond to the proposed changes to the regulatory text being made in this notice. Finally, we are proposing technical corrections and edits to the rules. Modification of the currency transaction report exemption procedures is an additional step in the Department of the Treasury's continuing program to increase the efficiency and effectiveness of the counter-money laundering and anti-terrorist financing policies of the Department of the Treasury.

Priority: Other Significant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 103.22(d) (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 5330

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	04/24/2008	73 FR 22101
Final Action	12/05/2008	73 FR 74010
NPRM Comment Period End	06/23/2009	

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-AA94

 [View Related Documents](#)

Title: Revision of MSB Definitions

Abstract: FinCEN intends to issue a notice of proposed rulemaking addressing definitional thresholds for money services businesses (MSBs), incorporating previously issued Administrative Rulings and guidance, and addressing the issue of foreign-located MSBs.

Priority: Other Significant

Agenda Stage of Rulemaking: Completed Action

Major: Yes

Unfunded Mandates: No

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

Legal Authority: 31 USC 5311 to 5355

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Merged With 1506-AA97	01/05/2009	

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)

Financial Crimes Enforcement Network (FINCEN)

RIN: 1506-AA95

 [View Related Documents](#)

Title: Suspicious Activity Report Confidentiality

Abstract: FinCEN intends to issue a notice of proposed rulemaking clarifying the non-disclosure provisions with respect to the existing regulations pertaining to the confidentiality of suspicious activity reports.

Priority: Other Significant

Agenda Stage of Rulemaking: Completed Action

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 USC 5311 to 5355

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Merged With 1506-AA98	02/02/2009	

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-AB00

 [View Related Documents](#)

Title: Removal of Agents From the Definition of Money Services Business; Revision of Registration Requirements

Abstract: The Financial Crimes Enforcement Network (FinCEN), a bureau of the Department of the Treasury (Treasury), is reviewing the regulations implementing the Bank Secrecy Act regarding money services businesses (MSBs) with a focus on enhancing its efficiency and effectiveness for the industry, regulators, law enforcement, and FinCEN in safeguarding the U.S. financial system from the abuses of terrorist financing, money laundering, and other financial crime. Our goal is to revise the MSB rules to reduce the number of entities defined as MSBs so that regulatory requirements are applied to those entities that are in the best position to ensure compliance. In this Advance Notice, we seek information from the public on two issues. First, we are reviewing the utility of revising the definition of MSB in the regulations implementing the Bank Secrecy Act (BSA regulations or BSA rules) to exclude persons who are currently MSBs solely because they are agents of other MSBs. In connection with such a change, we are reviewing the utility of having the principal MSBs, which currently are also MSBs and which would remain MSBs, incorporate these agents further into their anti-money laundering programs. Second, we are reviewing the MSB registration rule generally. In particular, FinCEN is considering the impact of: (a) making modifications to the registration procedure for MSBs; and (b) requiring MSBs, each of which currently is obligated to maintain a list of its agents and to update that list annually, to provide such information as part of its registration requirements so that the information may be more easily accessed by law enforcement.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

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

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

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Merged With 1506-AA98	01/29/2009	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1506-AA97

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

RIN: 1510-AB12

 [View Related Documents](#)

Title: Rules and Procedures for Efficient Federal-State Funds Transfers

Abstract: The Department of the Treasury, Financial Management Service, is proposing to amend its regulation prescribing rules for transferring funds between the Federal government and States for Federal assistance programs. The proposed amendments clarify the circumstances under which Federal interest liabilities accrue for certain Federal assistance programs and make other clarifications.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 205 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 31 USC 6503

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/00/2009	
NPRM Comment Period End	07/00/2009	
Final Action	08/00/2009	
Final Action Effective	09/00/2009	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Energy Affected: No

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Government Levels Affected: Federal; State

Federalism: No

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

RIN: 1510-AB13

 [View Related Documents](#)

Title: Management of Federal Agency Disbursements

Abstract: The Department of the Treasury, Financial Management Service, is proposing to amend 31 CFR part 208 to allow Federal agencies to issue part or all of an employee's travel reimbursement to the travel card issuing bank for crediting to the employee's travel card account (split disbursement). Currently, 31 CFR 208.6 requires that Federal electronic payments other than vendor payments be directed to a deposit account at the financial institution "in the name of" the individual. Treasury waived this requirement for split disbursement in April 2005. The proposed rule will codify the terms of the waiver in part 208. In addition, the proposed rule would prohibit a Federal agency from making a check payment to another Federal agency, and would instead require that all agency-to-agency payments be made through the Intra-Governmental Payment and Collection System.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

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; 12 USC 1789(a); 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

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/00/2009	
NPRM Comment Period End	08/00/2009	
Final Action	10/00/2009	
Final Action Effective	11/00/2009	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Energy Affected: No

Related RINs: Split From 1510-AB00

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Government Levels Affected: Federal

Federalism: No

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

RIN: 1510-AB20

 [View Related Documents](#)

Title: Offset of Tax Refund Payments To Collect Past-Due, Legally Enforceable Nontax Debt

Abstract: The Department of the Treasury, Financial Management Service, is proposing to amend its regulation governing the offset of tax refund payments to collect nontax debts owed to the United States. We are proposing to remove the 10-year time limitation on the collection of debts by tax refund offset. This change will allow for the use of tax refund offset to collect nontax debts owed to the United States irrespective of the amount of time the debt has been outstanding.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 285.2 (To search for a specific CFR, visit the [Code of Federal Regulations](#))

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

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/00/2009	
NPRM Comment Period End	08/00/2009	
Final Action	10/00/2009	
Final Action Effective	11/00/2009	

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-AB19

 [View Related Documents](#)

Title: Centralized Offset of Federal Payments To Collect Nontax Debts Owed to the United States

Abstract: The Department of the Treasury, Financial Management Service, is amending its regulation governing the centralized offset of federal payments to collect nontax debts owed to the United States. The amendment removes the time limitation on the collection of nontax debts by centralized offset, consistent with a change in the statute on which it is based. The statutory change, enacted as part of the Food, Conservation and Energy Act of 2008, allows for the use of centralized offset of federal payments, including federal salary payments, to collect nontax debts owed to the United States irrespective of the amount of time the debt has been outstanding.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 285 (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 to 3720C; 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	05/00/2009	
Final Action	08/00/2009	
Interim Final Rule Comment Period End	08/00/2009	
Final Action Effective	09/00/2009	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Merge with 1510-AB21

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

RIN: 1510-AB22

 [View Related Documents](#)

Title: Disbursing Official Offset

Abstract: The Department of the Treasury, Financial Management Service, is amending its regulations governing the offset of federal payments to collect nontax debts owed to the United States and States through the Treasury Offset Program. This amendment changes the priorities for collecting debt when a debtor owes more than one debt which has been referred to the Treasury Offset Program for collection by offset, consistent with a change in the statute on which the priority is based. The statutory change, enacted as part of the Deficit Reduction Act of 2005, amends the priority given to the collection of certain past-due support debts.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 285 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

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

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule Effective	05/00/2009	
Interim Final Rule	05/00/2009	
Interim Final Rule Comment Period End	08/00/2009	
Final Action Effective	09/00/2009	
Final Action	10/00/2009	

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)
Financial Management Service (FMS)

RIN: 1510-AB23

 [View Related Documents](#)

Title: Administrative Offset Under Reciprocal Agreements With States

Abstract: The Department of the Treasury, Financial Management Service, is amending the rules applicable to the offset of Federal nontax payments to collect delinquent debts owed to States pursuant to reciprocal agreements between the Secretary of the Treasury and the States. In addition to providing for the offset of Federal nontax payments, the reciprocal agreements provide for the offset of State payments to collect delinquent, nontax Federal debts. The offsets described in this rule are processed by the Treasury Offset Program, which the Financial Management Service established to centralize the process by which Federal payments are withheld or reduced to collect delinquent debts.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: Undetermined

Unfunded Mandates: No

CFR Citation: 31 CFR 285.6 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 5514; 26 USC 6402; 31 USC 321, 3701, 3711, 3716, 3719, 3720A and 3720B, 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	01/11/2007	72 FR 1286
Interim Final Rule Comment Period End	03/12/2007	
Final Action	05/00/2009	
Final Action Effective	06/00/2009	

Regulatory Flexibility Analysis Required: No
Small Entities Affected: No
Energy Affected: No
Related RINs: Previously Reported as 1510-AB09
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Government Levels Affected: Federal; State
Federalism: No

Department of the Treasury (TREAS)

Financial Management Service (FMS)

RIN: 1510-AB18

 [View Related Documents](#)

Title: Rules and Procedures for Efficient Federal-State Funds Transfers

Abstract: This action, which amends 31 CFR part 205 for operational changes, has been combined with the notice of proposed rulemaking on rules and procedures for efficient Federal-State funds transfer (RIN 1510-AB12).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 205 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 31 USC 6503

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Merged With 1510-AB12	02/12/2009	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal; State

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Merge with 1510-AB12

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Department of the Treasury (TREAS)

Financial Management Service (FMS)

RIN: 1510-AB21

 [View Related Documents](#)

Title: Salary Offset

Abstract: This action, which amends the regulation governing the centralized offset of Federal salary payments, has been combined with the interim final rule amending centralized offset of Federal payments (RIN 1510-AB19).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 31 CFR 285.7 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 5514; 26 USC 6402; 31 USC 321, 3701, 3711, 3716, 3719, 3720A, 3720B, 3720D; 42 USC 664;

E.O. 13019, 61 FR 51763, 3 CFR, 1996 Comp p 216

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Merged With 1510-AB19	02/12/2009	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Merge with 1510-AB19

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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: Substantive, Nonsignificant

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 U.S.C. 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	09/00/2009	

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; Request for Public Comment

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	12/00/2009	

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	08/00/2009	

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; Request for Public Comment

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: PreRule

Major: No

Unfunded Mandates: No

CFR Citation: Not Yet Determined (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	12/00/2009	

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: Proposed Establishment of the Adelaida Proposal to Create 11 New Viticultural Areas Within the Existing 612,308-Acre Paso Robles American 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	06/00/2009	

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)
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	12/00/2009	

Additional Information: Transferred from RIN 1512-AA98

Regulatory Flexibility Analysis Required: No
Federalism: No

Government Levels 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	09/00/2009	

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	09/00/2009	

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-AA51

 [View Related Documents](#)

Title: Petition To Establish Santa Maria Bench as a New American Viticultural Area

Abstract: TTB received a petition from Cambria Winery and Vineyard proposing to establish the "Santa Maria Bench" viticultural area in Santa Barbara County, California. The petitioned viticultural area has 4,130 acres, with 1,754 acres planted to wine grapes, and is within the established Santa Maria and the Central Coast viticultural 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	07/00/2009	

Additional Information: Transferred from RIN 1512-AC93

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	07/00/2009	

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 Comment Period End	03/20/2006	
NPRM	12/00/2009	

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-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: Proposed Rule

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
NPRM	09/00/2009	

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-AB31

 [View Related Documents](#)

Title: Proposed 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: 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(e)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/00/2009	

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	06/00/2009	

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: 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	09/00/2009	
NPRM	09/00/2009	

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: Proposed 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: 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:

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Action	Date	FR Cite
NPRM	05/00/2009	

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: Proposed 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	08/00/2009	

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: Proposed Establishment of the Antelope Valley of California's 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: 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	06/00/2009	

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	04/00/2009	

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	09/00/2009	

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: Undetermined

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	04/00/2009	

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 temporary rule will authorize additional treatments for wine production. A concurrent NPRM will solicit comments on the new treatments and other 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
Interim Final Rule	12/00/2009	
NPRM	12/00/2009	

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	09/00/2009	

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-AB64

 [View Related Documents](#)

Title: Proposed 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: 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	06/00/2009	

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: Proposed 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	07/00/2009	

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: Proposed 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	07/00/2009	

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: Proposed 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	09/00/2009	

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: Proposed 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

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	07/00/2009	

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-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 U.S.C. 4301 et seq.; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2009	
Interim Final Rule	06/00/2009	

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-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: Proposed 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
NPRM	04/00/2009	
Interim Final Rule	04/00/2009	

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-AA10

 [View Related Documents](#)

Title: Qualification of Tobacco Product Importers and Miscellaneous Technical Amendments

Abstract: These regulations will implement section 9302 provisions of Public Law 105-33, requiring permits for businesses engaged in importing tobacco products. Also, minor technical amendments have been included in this rule.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 40; 27 CFR 41; 27 CFR 44; 27 CFR 71 (To search for a specific CFR, visit the [Code of Federal Regulations](#))

Legal Authority: 26 USC 5712 to 5713

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule	12/22/1999	64 FR 71947
NPRM	12/22/1999	64 FR 71955
Interim Final Rule Effective	01/01/2000	
NPRM Comment Period End	02/22/2000	
Interim Final Rule Comment Period End	05/03/2000	65 FR 17477
Final Rule	06/00/2009	

Additional Information: Transferred from RIN 1512-AC07

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-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: Substantive, Nonsignificant

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	12/00/2009	

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-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: Final Rule

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 Reopened	12/27/2002	67 FR 79011

NPRM Comment Period Reopened	05/09/2003	68 FR 24903
Final Rule	08/00/2009	

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-AA64

 [View Related Documents](#)

Title: Petition To Establish 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	06/00/2009	

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-AA92

 [View Related Documents](#)

Title: Petition To Establish Calistoga as an American Viticultural Area

Abstract: In response to a petition, the Alcohol and Tobacco Tax and Trade Bureau proposed to establish the Calistoga viticultural area in Calistoga, Napa Valley, California. We designate viticultural areas to allow bottlers to better describe the origin of wines and allow consumers to better identify the wines they may purchase. We invited comments on this proposed addition to our regulations, particularly from bottlers who use brand names similar to Calistoga.

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	03/31/2005	70 FR 16451
NPRM Comment Period End	05/31/2005	
NPRM	11/20/2007	72 FR 65256
Comment Period Extended	12/17/2007	72 FR 71289
NPRM Comment Period End	12/20/2007	
Comment Period End	03/20/2008	
Final Rule	05/00/2009	

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	06/00/2009	

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	12/00/2009	

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-AB27

 [View Related Documents](#)

Title: Proposed Establishment of the Paso Robles Westside Viticultural Area

Abstract: The proposed 179,622-acre Paso Robles Westside viticultural area is located in California about 30 miles inland from the Pacific Ocean and 180 miles south of San Francisco. The proposed viticultural area is totally within San Luis Obispo County, the Paso Robles viticultural area, and the multi-county Central Coast viticultural area. The establishment of the proposed Paso Robles Westside viticultural area would not affect the existing, larger Paso Robles viticultural area. Distinguishing features of the proposed Paso Robles Westside viticultural area include climate, soils, and topography.

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	01/24/2007	72 FR 3088
NPRM Comment Period End	03/23/2007	72 FR 13720
NPRM Comment Period End	03/26/2007	
Extended Comment Period End	04/24/2007	
Final Rule	04/00/2009	

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-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: Final Rule

Major: Undetermined

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
NPRM Comment Period End	12/05/2006	71 FR 70476
NPRM Comment Period End	12/26/2006	
NPRM Comment Period End	03/26/2007	
Final Rule	09/00/2009	

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-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
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NPRM	09/11/2007	72 FR 51732
NPRM Comment Period End	11/13/2007	
Final Rule	10/00/2009	

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 Requirements and Transfer Marking

Abstract: The Alcohol and Tobacco Tax and Trade Bureau (TTB) is adopting as a final rule, with some editorial changes, the temporary regulations implementing (1) Several provisions of the Balanced Budget Act of 1997 relating to minimum manufacturing requirements for tobacco product manufacturers to qualify for a permit and transfer of tobacco products, and (2) miscellaneous administrative changes that update references to TTB form numbers and recordkeeping requirements under the tobacco program.

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 (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
Final Rule	06/00/2009	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1512-AB99

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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: Substantive, Nonsignificant

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	
Comment Period End	03/20/2008	
Final Rule	05/00/2009	

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-AB40

 [View Related Documents](#)

Title: Proposed Establishment of the Upper Mississippi River Valley Viticultural Area

Abstract: TTB proposes to establish the 29,914-square mile "Upper Mississippi River Valley" viticultural area in portions of southeast Minnesota, southwest Wisconsin, northwest Illinois, and northeast Iowa. The Upper Mississippi River Wildlife and Fish Refuge Act of 1924 provides a historical perspective in support of the Upper Mississippi River Valley viticultural area. The boundary closely follows Major Land Resource Area 105, managed by the Natural Resources Conservation Service, under the U.S. Department of Agriculture.

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:

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Action	Date	FR Cite
NPRM	08/12/2008	73 FR 46842
NPRM Comment Period End	10/14/2008	
Final Rule	08/00/2009	

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-AB42

 [View Related Documents](#)

Title: Proposed Establishment of the Lake Chelan Viticultural Area

Abstract: The 30,440-acre Lake Chelan proposed viticultural area lies east-northeast of Seattle, Washington, on the east side of the Cascade range in Chelan County. Distinguishing features include the alpine valley setting, lake-moderated climate, and soils rich in volcanic pumice.

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	08/12/2008	73 FR 46836
NPRM Comment Period End	10/14/2008	
Final Rule	06/00/2009	

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
Final Rule	06/00/2009	

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-AB52

 [View Related Documents](#)

Title: Proposed Establishment of the Happy Canyon of Santa Barbara Viticultural Area

Abstract: The 23,941-acre proposed Happy Canyon of Santa Barbara American viticultural area (AVA) has 492 acres of commercial vineyards. It lies totally within Santa Barbara County in California, and also in the Santa Ynez and Central Coast AVAs. The primary distinguishing features include the topography, climate, and soils.

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	08/12/2008	73 FR 46830
NPRM Comment Period End	10/14/2008	
Final Rule	07/00/2009	

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	12/00/2009	

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-AB63

 [View Related Documents](#)

Title: Repeal of Special (Occupational) Tax

Abstract: Implements section 11125 of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (Pub. L. 109-59), which repeals the special (occupational) taxes on producers and marketers of alcoholic beverages.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 17; 27 CFR 19 and 20; 27 CFR 22; 27 CFR 24 to 27; 27 CFR 31 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 5111 to 5114; 26 USC 5121 to 5124

Legal Deadline: Implements section 11125 of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (Pub. L. 109-59), which repeals the special (occupational) taxes on producers and marketers of alcoholic beverages.

Action	Source	Description	Date
Other	Statutory	Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (Pub. L. 109-59).	07/01/2008

Timetable:

Action	Date	FR Cite
Final Rule	06/00/2009	

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-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: Undetermined

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 ch 51 and 52; 26 USC 4181; 26 USC 4182; 27 USC ch 8; ...

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Direct Final Rule	05/00/2009	

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-AA06

 [View Related Documents](#)

Title: Refund of Tax for Domestic Wine Returned To Bond Regardless of Merchantability

Abstract: TTB is issuing changes to the wine regulations as a result of the enactment of the Taxpayer Relief Act of 1997 and the Internal Revenue Service Reconstruction and Reform Act of 1998. This amendment informs interested parties of changes by these acts that provide for a refund of the tax for all wine returned to bond, rather than exclusively for unmerchantable or domestic wine returned to bond.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 24.66; 27 CFR 24.295; 27 CFR 24.312 (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
Interim Final Rule	00/00/0000	

Additional Information: Transferred from RIN 1512-AB74

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-AA08

 [View Related Documents](#)

Title: Amended Standard of Identity for Sherry

Abstract: TTB is considering a petition to allow certain types of wine to be labeled as "sherry" rather than "light sherry."

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

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
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NPRM

00/00/0000

Additional Information: Transferred from RIN 1512-AB96

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: Long-term 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
NPRM	06/00/2010	

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

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau (TTB)

RIN: 1513-AB17

 [View Related Documents](#)

Title: Quarterly Excise Tax Filing for Small Alcohol Excise Taxpayers

Abstract: This regulatory action would implement the quarterly excise tax payment procedure for small alcohol excise taxpayers contained in section 11127 of Public Law 109-59, the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users, which amended section 5061 of the Internal Revenue Code of 1986.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 27 CFR 19; 27 CFR 24 to 26; 27 CFR 70; ... (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 5061 as amended by PL 109-59

Legal Deadline:

Action	Source	Description	Date
NPRM	Statutory	Public Law 109-59	01/01/2006

Timetable:

Action	Date	FR Cite
Temporary Rule Effective Date	01/01/2006	
NPRM	02/02/2006	71 FR 5629
Temporary Rule With NPRM	02/02/2006	71 FR 5598
NPRM Comment Period End	04/03/2006	
Withdrawn	04/24/2009	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Energy Affected: No

Related RINs: Related to 1513-AB17

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau (TTB)

RIN: 1513-AB44

 [View Related Documents](#)

Title: Proposed Expansion of the Fort Ross Seaview Viticultural Area

Abstract: The proposed expansion to the Fort Ross Seaview viticultural area would add an additional 15,726 acres along its northern-most boundary line. The Fort Ross Seaview viticultural area is located in western Sonoma County, California, just east of the Pacific coastline.

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

Withdrawn

02/06/2009

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-AB45

 [View Related Documents](#)

Title: Proposed Establishment of the Haw River Valley Viticultural Area

Abstract: The proposed 868-square mile Haw River Valley viticultural area lies in the north-central Piedmont area of North Carolina on both sides of the Haw River. Distinguishing features include its geology, soils, elevation, and climate. The Haw River watershed plays a significant role in the determination of the proposed boundary.

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	03/21/2008	73 FR 16800
NPRM Comment Period End	05/30/2008	
Final Rule	03/30/2009	74 FR 14040
Final Action Effective	04/29/2009	

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-AB47

 [View Related Documents](#)

Title: Proposed Expansion of the Paso Robles Viticultural Area

Abstract: The proposed southward expansion to the established Paso Robles viticultural area includes a region with similar distinguishing and viticultural features. Also, the current boundary line divides a large vineyard with acreage on both sides of the line. The expansion included a portion of the historic Santa Margarita land grant omitted from the Paso Robles viticultural area.

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	07/15/2008	73 FR 40474
NPRM Comment Period End	09/15/2008	
Final Rule	01/21/2009	74 FR 3425
Final Rule Effective	02/20/2009	

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-AB51

 [View Related Documents](#)

Title: Proposed Establishment of the Snipes Mountain Viticultural Area

Abstract: The 5,068-acre proposed Snipes Mountain viticultural area has 535 acres of commercial vineyards. It lies totally within Yakima County, and also in the Yakima Valley and Columbia Valley viticultural areas. The primary distinguishing features include the single, large, protruding mountainous landform rising from the floor of the Yakima Valley and the geologic events responsible for its rocky soils.

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	04/28/2008	73 FR 22883
NPRM Comment Period End	06/27/2008	
Final Rule	01/21/2009	74 FR 3422
Final Rule Effective	02/20/2009	

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)
Alcohol and Tobacco Tax and Trade Bureau (TTB)

RIN: 1513-AB53

 [View Related Documents](#)

Title: Proposed Establishment of the Tehachapi Valley Viticultural Area

Abstract: TTB received a petition to establish the 42,100-acre Tehachapi Valley viticultural area in south central Kern County, California. Approximately 75 miles inland from the Pacific Ocean, Tehachapi Valley lies 120 miles north of the Los Angeles metropolitan area and 300 miles south of San Francisco. Distinguishing features of the proposed Tehachapi Valley viticultural area include a four-season climate, and valley topography at 3,760 to 4,600 feet in elevation surrounded by mountains peaking as high as 8,000 feet in elevation. The distinctive soils, derived from erosion of the granite in the surrounding mountains, covers the alluvial fans and terrace of the valley floor.

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
Withdrawn	02/06/2009	

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-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	06/00/2009	

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

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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	12/00/2009	

Additional Information: REG-111547-08 Drafting attorney: Leslie R. Paul (202) 622-6080 Reviewing attorney: Russell E. Weisheimer (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-BI26

 [View Related Documents](#)

Title: Prepaid Forward Contracts

Abstract: The advanced notice of proposed rulemaking explains rules that the IRS and Treasury are considering and may propose in a notice of proposed rulemaking regarding the taxation of prepaid forward contracts. The ANPRM invites comments from the public regarding these proposals.

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; 26 USC 446(b)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	06/00/2009	

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-BI37

 [View Related Documents](#)

Title: Capitalization and Inclusion in Inventory of Certain Costs

Abstract: This advance notice of proposed rulemaking will request information and invite comments from the public on issues relating to the regulations under section 263A as they apply to retailers.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: PreRule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1.263A-2; 26 CFR 1.263A-3 (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	06/00/2009	

Additional Information: REG-144978-08 Drafting attorney: Kari L. Fisher (202) 622-6876 Reviewing attorney: Martin Scully (202) 622-8066 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-AM11

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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: 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	12/00/2009	

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-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	12/00/2009	

Additional Information: REG-208980-89 (INTL-765-89) 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-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: 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 482; 26 USC 863 and 864

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	12/00/2009	

Additional Information: REG-208299-90 (INTL-70-90) Drafting attorney: Mazen A. Antoun (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: 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 7801; 26 USC 6038C

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2009	

Additional Information: REG-208265-90 (INTL-102-90) Drafting attorney: Sheila Ramaswamy (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-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 (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 7805; 26 USC 101; 26 USC 7702 to 7702A; 26 USC 72

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)	06/00/2009	

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-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 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: 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 414

Legal Deadline: None

Timetable:

Action	Date	FR Cite
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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
NPRM	12/00/2009	

Additional Information: REG-209558-92 Drafting attorney: Marjorie Hoffman (202) 622-3421 Reviewing attorney: Patricia M. McDermott (202) 622-6000 Treasury attorney: W. Thomas Reeder (202) 622-1341 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Local; State

Small Entities Affected: No

Federalism: Undetermined

Energy Affected: No

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

RIN: 1545-AR20

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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: 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 864

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2009	

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-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: 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	12/00/2009	

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-AV55

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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	12/00/2009	

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

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-AX02

 [View Related Documents](#)

Title: Rules for Sourcing Certain Transportation Income, Space, or Ocean Activity Income, and Related Foreign Base Company Shipping 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: 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	12/00/2009	

Additional Information: REG-115557-98 Drafting attorney: Patricia A. Bray (202) 622-3880 Reviewing attorney: Edward R. Barret (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-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

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/31/2002	67 FR 38025
Second NPRM	12/00/2009	

Additional Information: REG-103823-99 Drafting attorney: Bernard P. Harvey (202) 622-4930 Reviewing attorney: Kathleen Reed (202) 622-4930 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	12/00/2009	

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-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: 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 7430

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2009	

Additional Information: REG-111833-99 Drafting attorney: Ronald J. Goldstein (202) 622-3620 Reviewing attorneys: Susan T. Mosley (202) 622-7950 and Henry S. Schneiderman (202) 622-3400 Treasury attorney: Michael Desmond (202) 622-1981 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-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: Proposed Rule

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
NPRM	12/00/2009	

Additional Information: REG-116053-99 Drafting attorney: Thomas A. Vidano (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: 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 1297

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2009	

Additional Information: REG-100427-00 Drafting attorney: Paul J. Carlino (202) 622-3840 Reviewing attorney: Ethan A. Atticks (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-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: 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 954

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2009	

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-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

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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 7805; 26 USC 367

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2009	

Additional Information: REG-106877-00 Drafting attorney: Thomas A. Vidano (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

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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

NPRM

12/00/2009

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-BA84

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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	12/00/2009	

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-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: 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	12/00/2009	

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-BB37

 [View Related Documents](#)

Title: Section 1.42-9, 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	12/00/2009	

Additional Information: REG-151145-02 Drafting attorney: David A. Selig (202) 622-3040 Reviewing attorney: Christopher J. Wilson (202) 622-3040 Treasury attorney: John Cross (202) 622-1322 CC: PSI

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-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	12/00/2009	

Additional Information: REG-163113-02 Drafting attorney: John D. MacEachen (202) 622-3090 Reviewing attorney: George Masnik (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-BC16

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Title: Contingent at Closing Escrows

Abstract: The regulations will 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 will 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: Proposed Rule

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 7805; 26 USC 468B

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2009	

Additional Information: REG-103422-03 Drafting attorney: Steven J. Gee (202) 622-4970 Reviewing attorney: Roy A. Hirschhorn (202) 622-4970 Treasury attorney: Don 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-BC54

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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	06/00/2009	

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	12/00/2009	

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-BC82

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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: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

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	12/00/2009	

Additional Information: REG-159704-03 Drafting attorney: Vernon S. Carter (202) 622-6060 Reviewing attorney: Michael J. Roach (202) 622-6090 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-BC83

 [View Related Documents](#)

Title: Definition of Loss for Purposes of the Straddle Rules

Abstract: The regulation will govern the definition of the term "loss" for purposes of sections 1092 and 263(g).

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 1092

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2009	

Additional Information: REG-159869-03 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-BC98

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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	12/00/2009	

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-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: 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(a); 26 USC 1

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2009	

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-BD28

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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

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2009	

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-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: 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	12/00/2009	

Additional Information: REG-127147-04 Drafting attorney: Stephen B. Tackney (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-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

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 706; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2009	

Additional Information: REG-144689-04 Drafting attorneys: Laura C. Fields (202) 622-3050 and Jonathan E. Cornwell (202) 622-3050 Reviewing attorney: Dianna K. Miosi (202) 622-3050 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-BD82

 [View Related Documents](#)

Title: Amendments to 26 CFR Section 1.263(a)-5 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	06/00/2009	

Additional Information: REG-143640-04 Drafting attorney: Angella L. Warren (202) 622-4950 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

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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	10/00/2009	

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

Government Levels Affected: Undetermined

Required: Undetermined

Federalism: Undetermined

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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	12/00/2009	

Additional Information: REG-159420-04 Drafting attorney: Susan H. Levy (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: 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	10/00/2009	

Additional Information: REG-103380-05 Drafting attorney: Celia A. Gabrysh (202) 622-3130 Reviewing attorneys: Frank

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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	12/00/2009	

Additional Information: REG-124148-05 Drafting attorney: David H. McDonnell (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: 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	12/00/2009	

Additional Information: REG-144468-05 Drafting attorneys: Sean I. Kahng (202) 622-3050 Steven A. Schmoll (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 7805; 26 USC 6416

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2009	

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
Small Entities Affected: No
Energy Affected: No
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Government Levels Affected: Undetermined
Federalism: No

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 7805; 26 USC 170 (f)(12); 26 USC 6720

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2009	

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
Small Entities Affected: Business; Organizations
Energy Affected: No
Related RINs: Related to 1545-BF29
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Government Levels Affected: No
Federalism: No

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	06/00/2009	

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 1.1398 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 1398

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2009	

Additional Information: REG-116372-03 Drafting attorney: Laurence K. Williams (202) 622-3630 Reviewing attorney: Pamela W. Fuller (202) 622-3600 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-BF33

 [View Related Documents](#)

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: Proposed 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 7811(a); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2009	

Additional Information: REG-152166-05 Drafting attorney: Janice R. Feldman (202) 622-8488 Reviewing attorney: Judith M. Wall (202) 622-8131 Treasury attorney: Anita Soucy (202) 622-1766 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-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 301.6708-1 (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	06/00/2009	

Additional Information: REG-160873-04 Drafting attorney: Lawrence E. Mack (202) 622-4940 Reviewing attorney: Nancy M. Galib (202) 622-8523 Treasury attorney: Michael Desmond (202) 622-1981 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-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 1.6662A; 26 CFR 1.6662; 26 CFR 1.6664 (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
NPRM	06/00/2009	

Additional Information: REG-160870-04 Drafting attorney: Laura U. Daly (202) 622-3600 Reviewing attorney: Ashton P. Trice (202) 622-4940 Treasury attorney: Bryon Christensen (202) 622-1335 CC: PA: Branch 3

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 (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 1.61-21-(k)(6)(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	12/00/2009	

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 in adjusting basis to avoid the importation of built-in losses.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Legal Deadline: None

Action	Date	FR Cite
NPRM	12/00/2009	

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RIN: 1545-BF51

 [View Related Documents](#)

Legal Deadline: None

Action	Date	FR Cite
NPRM	12/00/2009	

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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

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 475(b); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2009	

Additional Information: REG-253307-96 Drafting attorney: Robert B. Williams (202) 622-3960 Reviewing attorney: Alice M. Bennett (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-BF63

 [View Related Documents](#)

Title: Activities Customarily Performed By States and Local Governments

Abstract: The advanced notice of proposed rulemaking prepares guidance providing that the Internal Revenue Service and the Department of Treasury expect to issue for purposes of tax exempt bonds issued by Indian tribal governments under sections 103(a) and 7871(a)(4) of the Internal Revenue Code. Plan activity will be considered an activity customarily performed by State and local governments with general taxing power within the meaning of section 7871(e) only if: (1) The activity is one conducted by a requisite number of State or local governments, (2) the activity has been conducted by States or local governments for a requisite period of time and (3) the activity is not a commercial or industrial activity.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1.7871(e) (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7871(e); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	08/09/2006	71 FR 45474
ANPRM Comment Period End	11/07/2006	
NPRM	12/00/2009	

Additional Information: REG-118788-06 Drafting attorney: Aviva M. Roth (202) 622-3353 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: Tribal

Small Entities Affected: No

Federalism: No

Energy Affected: No

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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	12/00/2009	

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-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: 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 0882; 26 USC 0861; 26 USC 0864

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2009	

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

Federalism: No

Energy 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: 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 0864

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2009	

Additional Information: REG-125594-06 Drafting attorney: Mazen A. Antoun (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: Undetermined

Federalism: Undetermined

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: 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 0863

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2009	

Additional Information: REG-125599-06 Drafting attorney: Mazen A. Antoun (202) 622-3870 Reviewing attorney: Mark E. Erwin (202) 622-3870 CC: INTL

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-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 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: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1.104-1(c) (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1; 26 USC 7805

Legal Deadline:

Action	Source	Description	Date
NPRM	Statutory		06/30/2006

Timetable:

Action	Date	FR Cite
NPRM	12/00/2009	

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-BF96

 [View Related Documents](#)

Title: Circular 230--Review of Section 10.35 et seq

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	06/00/2009	

Additional Information: REG-138367-06 Drafting attorney: Matthew S. Cooper (202) 622-4940 Reviewing attorney: Brinton Warren (202) 622-7800 Treasury attorney: Anita Soucy (202) 622-1766 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-BF99

 [View Related Documents](#)

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: Proposed Rule

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
NPRM	12/00/2009	

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-BG01

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Title: Extensions of Time To File Entity Classification Elections

Abstract: These proposed regulations provide rules for entities seeking extensions of time to file entity classification elections.

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 7701; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2009	

Additional Information: REG-143705-06 Drafting attorney: Richard T. Probst (202) 622-3060 Reviewing attorney: James A. Quinn (202) 622-3070 Treasury attorney: Steven Frost (202) 622-1788 CC: PSI

Regulatory Flexibility Analysis

Government Levels Affected: No

Required: Undetermined

Small Entities Affected: Business

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: Proposed Rule

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	06/00/2009	

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-BG07

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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 1.263A-1 to 1.263a-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	12/00/2009	

Additional Information: REG-126770-06 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

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-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: 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 0892

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined	12/00/2009	

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-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: No

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	06/00/2009	

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: Steven Frost (202) 622-1788 CC: PSI

Regulatory Flexibility Analysis
Required: Undetermined

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-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: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 509(a)-4 (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)(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	06/00/2009	

Additional Information: REG-155929-06 Drafting attorney: Philip T. Hackney (202) 622-2000 Reviewing attorney: Don R. Spellmann (202) 622-2000 Treasury attorneys: Emily Lam (202) 622-0999 Eric San Juan (202) 622-0224 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-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	06/00/2009	

Additional Information: REG-142004-06 Drafting attorney: Kevin G. Gillin (202) 622-3620 Reviewing attorney: Joseph Conley (202) 622-3620 Treasury attorney: Anita Soucy (202) 622-1766 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 excludable 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 301.6611-1 (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	06/00/2009	

Additional Information: REG-143889-06 Drafting attorney: Ronald J. Goldstein (202) 622-3620 Reviewing attorney: G. William Beard (202) 622-3620 CC: PA: Branch 5

Regulatory Flexibility Analysis Required: No
Small Entities Affected: Business; Organizations
Energy Affected: No

Government Levels Affected: No
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: 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 7704; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2009	

Additional Information: REG-114703-07 Drafting attorney: Joy C. Spies (202) 622-3998 Reviewing attorney: Dianna K. Miosi (202) 622-3050 Treasury attorney: Steven Frost (202) 622-1788 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-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: No

CFR Citation: 26 CFR 1286(f)-1 to 6(new) (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1286(f); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2009	

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-BG62

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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: Proposed 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	12/00/2009	

Additional Information: REG-116699-07 Drafting attorney: Taylor Cortright (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

Government Levels Affected: Undetermined

Small Entities Affected: Business
Energy Affected: No
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Federalism: Undetermined

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 4061 into section 48.4051.

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 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	10/00/2009	

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

Government Levels Affected: Undetermined

Federalism: Undetermined

Energy Affected: Undetermined

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

RIN: 1545-BG68

 [View Related Documents](#)

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: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1.142(a)(6)-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	06/00/2009	

Additional Information: REG-119167-07 Drafting attorney: Aviva M. Roth (202) 622-3353 Reviewing attorney: James A. Polfer (202) 622-3980 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: Proposed Rule

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	12/00/2009	

Additional Information: REG-119686-07 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-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: 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 1367

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2009	

Additional Information: REG-134042-07 Drafting attorney: Michael H. Beker (202) 622-7755 Reviewing attorney: Christine E. Ellison (202) 622-3070 Treasury attorney: Steven G. Frost (202) 622-5721 CC: PSI

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-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: Proposed Rule
Major: Undetermined Unfunded Mandates: Undetermined
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 7805; 26 USC 0892; 26 USC 0897
Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2009	

Additional Information: REG-130395-07 Drafting attorneys: David A. Juster (202) 622-3850 and Margaret A. Hogan (202) 622-3860 Reviewing attorneys: Richard L. Chewning (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-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	06/00/2009	

Additional Information: REG-135675-07 Drafting attorney: William M. Kostak (202) 622-3060 Reviewing attorney: James A. Quinn (202) 622-3070 Treasury attorney: Steven Frost (202) 622-1788 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-BG89

 [View Related Documents](#)

Title: GST Section 6011 Regulations

Abstract: The proposed regulations create the rules relating to the disclosure of reportable transactions and listed transactions under section 6011.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

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

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/00/2009	

Additional Information: REG-136563-07 Drafting attorney: Charles D. Wien (202) 622-7911 Reviewing attorney: Tara P. Volungis (202) 622-3684 Treasury attorney: Anita Soucy (202) 622-1766 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-BI06

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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: 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	12/00/2009	

Additional Information: REG-134924-07 Drafting attorney: Marcie P. Barese (202) 622-7790 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-BG94

 [View Related Documents](#)

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: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 301.7805 (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	06/00/2009	

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-BH08

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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 1.448-2 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 448

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2009	

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

 [View Related Documents](#)

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	12/00/2009	

Additional Information: REG-137603-07 Drafting attorney: Shareen S. Pflanz (202) 622-4920 Reviewing attorney: Michael J. Montemurro (202) 622-4920 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-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 301.7216 (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	01/07/2008	73 FR 1131
ANPRM Comment Period End	04/07/2008	
NPRM	06/00/2009	

Additional Information: REG-136596-07 Drafting attorney: Lawrence E. Mack (202) 622-4940 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
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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	06/00/2009	

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 1.1502 (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	06/00/2009	

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

 [View Related Documents](#)

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's 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 20.6166; 26 CFR 301.7101; 26 CFR 20.6165; 26 CFR 20.2204 (To search for a specific CFR, visit the [Code of Federal Regulations](#))

Legal Authority: 26 USC 6166; 26 USC 7101; 26 USC 7805; 26 USC 6165; 26 USC 2204; ...

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2009	

Additional Information: REG-145422-07 Drafting attorney: Laura U. Daly (202) 622-3600 Reviewing attorney: Pamela W. Fuller (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-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

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1.1502-13(C)(6)(ii)(C)(Revision) (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	06/00/2009	

Additional Information: REG-137573-07 Drafting attorney: John F. Tarrant (202) 622-7790 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BH21

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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 1.6676 (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	12/00/2009	

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 1.1502-77 (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	06/00/2009	

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-BH35

 [View Related Documents](#)

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: Proposed 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	12/00/2009	

Additional Information: REG-143686-07 Drafting attorneys: Theresa M. Kolish (202) 622-6163 and 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: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

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	12/00/2009	

Additional Information: REG-160871-04 Drafting attorney: Audra M. Dineen (202) 622-4910 Reviewing attorney: Charles A. Hall (202) 622-4910 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-BH38

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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	06/00/2009	

Additional Information: REG-148659-07 Drafting attorney: Aviva M. Roth (202) 622-3353 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 31.10; 26 CFR 31.330 (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	06/00/2009	

Additional Information: REG-135982-07 Drafting attorney: Steven L. Karon (202) 622-4940 Reviewing attorney: Carol P. Nachman (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-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 20.6324A; 26 CFR 301.6324A (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	06/00/2009	

Additional Information: REG-134175-07 Drafting attorney: Eric P. Benson (202) 622-3600 Reviewing attorney: Pamela W. Fuller (202) 622-3600 Treasury attorney: Anita Soucy (202) 622-1766 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

 [View Related Documents](#)

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 301.6110-8 (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	12/00/2009	

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

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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: 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	06/00/2009	

Additional Information: REG-140454-07 Drafting attorney: Richard F. Ennis (202) 622-4960 Reviewing attorney: Amy J. Pfazgraf (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-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: 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: Not Yet Determined

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2009	

Additional Information: REG-101460-08 Drafting attorney: Jonathan E. Cornwell (202) 622-4504 Reviewing attorney: David R. Hagland (202) 622-3050 Treasury attorney: William Bowers (202) 622-5721 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

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Title: Guidance Under Section 382(h)(6) Regarding Built-In

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: Proposed Rule

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	12/00/2009	

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-BH59

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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 allow a RIC or REIT to make additional designations of capital gain dividends to reflect the various tax-rate groups under section 1(h) and provide limitations on the amount that can be designated in each tax-rate group. In calculating those limitations, the regulations provide for deferral adjustment or bifurcation adjustment in certain situations.

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	06/00/2009	

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

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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: 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	06/00/2009	

Additional Information: REG-137589-07 Drafting attorney: R. Matthew Kelley (202) 622-7900 Reviewing attorney: Donna M. Crisalli (202) 622-7900 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-BH64

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Title: Section 2032 Project

Abstract: These proposed regulations consider, for section 20.2032-1(c) purposes, the effect of restrictions placed on an asset between the date of death and the alternate valuation date.

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 2032

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	04/25/2008	73 FR 22300
NPRM Comment Period End	07/24/2008	
Second NPRM	06/00/2009	

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-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: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

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	04/00/2009	

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: Undetermined

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BH96

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

RIN: 1545-BH72

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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	06/00/2009	

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: Multiemployer Plan Funding Guidance

Abstract: The proposed regulations provide guidance relating to multiemployer plan that are either in 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 432; 26 USC 4971; 26 USC 7805; 26 USC 212 of Pension Protection Act of 2006, PL 109-280, 120 Stat 780

Legal Deadline: None

Timetable:

Action	Date	FR Cite

NPRM

06/00/2009

Additional Information: REG-107729-08 Drafting attorney: Bruce L. Perlin (202) 622-7059 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: Exchange of Stock or Securities

Abstract: This regulation will revise section 367 regulations pursuant to Notice 2005-6 and Treasury Decision 9243.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1.367(a)-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	12/00/2009	

Additional Information: REG-113192-08 Drafting Attorney: Stephen J. Hawes (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-BH78

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Title: Application of Section 382(l)(1) to Regulated Investment Companies

Abstract: These regulations provide guidance regarding the application of section 382(l)(1) of the Internal Revenue Code to certain regulated investment companies.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1.382-5 (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	06/00/2009	

Additional Information: REG-110188-08 Drafting attorney: Rubin B. Ranat (202) 622-7530 Reviewing attorney: Marie C. Milnes-Vasquez (202) 622-7554 Treasury attorney: Marc C. Countryman (202) 622-9858 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Related to 1545-BH79

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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: 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: 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	06/00/2009	

Additional Information: REG-113289-08 Drafting attorney: Amy L. Mielke (202) 622-4940 Reviewing attorney: Brinton T. Warren (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-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: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

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	06/00/2009	

Additional Information: REG-107271-08 Drafting attorney: Angella L. Warren (202) 622-4950 Reviewing attorney: Christopher F. Kane (202) 622-4950 Treasury attorney: Jeanne F. Ross (202) 622-4950 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-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 corporations 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	12/00/2009	

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

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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 355 (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	06/00/2009	

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

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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 1.1234-3 (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	12/00/2009	

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-BH90

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Title: Disregarded Entities and Excise Taxes

Abstract: These proposed regulations amend section 301.7701-2(c)(2)(v) to provide that an otherwise disregarded entity which is regarded for excise tax purposes, is treated as a corporation for certain purposes.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

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

RIN: 1545-BH94

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Title: Section 2036--Graduated Retained Interests

Abstract: These proposed regulations provide guidance on the inclusion of property in the transferor's gross estate under section 2036 of the Internal Revenue Code if the transferor retain a graduated interest in the transferred property for life, for any period, not ascertainable without reference to the transferor's death, or for a period that does not, in fact, end before the transferor's death.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 20.2036-1(c)(2)(ii); 26 CFR 20.2036-1(c)(2)(iii) (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 2036

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2009	

Additional Information: REG-119532-08 Drafting attorney: Theresa M. Melchiorre (202) 622-3090 Reviewing attorney: George L. Masnik (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-BH97

 [View Related Documents](#)

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: 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 7701(l)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2009	

Additional Information: REG-120771-08 Drafting Attorney: Paul J. Carlino (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-BI04

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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: Proposed Rule

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	12/00/2009	

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

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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: Proposed Rule

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	12/00/2009	

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-BI08

 [View Related Documents](#)

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	12/00/2009	

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)
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RIN: 1545-BI09

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Title: Election of Reduced Credit Under Section 280C(c)(3)

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: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1.280C-4(a) (To search for a specific CFR, visit the [Code of Federal Regulations](#))

Legal Authority: 26 USC 7805; 26 USC 280C(c)(3)(c)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2009	

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-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 and will provide guidance on the deductibility of amounts paid under a decedent's personal guarantee.

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

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2009	

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-BI13

 [View Related Documents](#)

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: Proposed 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	12/00/2009	

Additional Information: REG-132232-08 Drafting attorney: Sean W. Mullaney (202) 622-3860 Reviewing attorney: John

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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-BI15

 [View Related Documents](#)

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: 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 194; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2009	

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-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: Undetermined

CFR Citation: 26 CFR 1.411(a)(13)-1; 26 CFR 1.411(b)(5)-1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 411(b)(5); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/00/2009	

Additional Information: REG-132554-08 Drafting attorney: Lauson C. Green (202) 622-6090 Reviewing attorney: Linda S. Marshall (202) 622-6090 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Undetermined

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-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	12/00/2009	

Additional Information: REG-129025-08 Drafting attorney: Marcie P. Barese (202) 622-7790 Reviewing attorney: Debra L.

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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)

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	12/00/2009	

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

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Title: Indian Tribe Governmental Plans

Abstract: The proposed regulations 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	06/00/2009	

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: 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 761

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2009	

Additional Information: REG-140768-08 Drafting attorney: Michael H. Beker (202) 622-7755 Reviewing attorney: Leslie H. Finlow (202) 622-3070 Treasury attorney: Steven G. Frost (202) 622-5721 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-BI21

 [View Related Documents](#)

Title: Agent Employment Tax Liability

Abstract: Addition of 26 C.F.R Code Section 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: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 31.3504-1(b) (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 3504

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2009	

Additional Information: REG-137036-08 Drafting attorney: Selvan V. Boominathan (202) 622-0047 Reviewing attorney: Dan E. Boeskin (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-BI22

 [View Related Documents](#)

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: Not Yet Determined

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2009	

Additional Information: REG-141739-08 Drafting attorney: Aviva M. Roth (202) 622-3353 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-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: Proposed Rule

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
NPRM	06/00/2009	

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-BI25

 [View Related Documents](#)

Title: Guidance Regarding the PFIC Income Test and Certain PFIC Subsidiaries

Abstract: This document contains proposed regulations under sections 1297(b), 1297(c) and 1298(b)(3) of the Internal Revenue Code (Code) 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. The regulations under section 1297(b) provide rules for classifying certain rent and royalty income earned by a foreign corporation for purposes of the passive income test of section 1297(a)(1). The 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). The 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 7805; 26 USC 1298(f)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2009	

Additional Information: REG-141373-08 Drafting Attorney: Jeffrey L. Vinnik (202) 622-3840 Reviewing Attorney: Ethan Atticks (202) 622-4408 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-BI27

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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 460 (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	06/00/2009	

Additional Information: REG-141683-08 Drafting attorney: Brendan P. O'Hara (202) 622-4920 Reviewing attorney: George F. Wright (202) 622-4960 CC: ITA

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-BI28

 [View Related Documents](#)

Title: Revisions to Treasury Regulations Section 1.6109-2

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: Proposed Rule

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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	06/00/2009	

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-BI31

 [View Related Documents](#)

Title: Modification to Consolidated Return Regulation Permitting an Election to Treat a Liquidation of a Target, Followed by a Recontribution 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: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1.1502-13 (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	12/00/2009	

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-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: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR Part 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	06/00/2009	

Additional Information: REG-144260-08 Drafting attorney: Marcie P. Barese (202) 622-7790 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-BI33

 [View Related Documents](#)

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 53.4966; 26 CFR 53.4967; 26 CFR 53.4958; 26 CFR 53.4943; 26 CFR 53.4945; ... (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	06/00/2009	

Additional Information: REG-142338-07 Drafting attorney: Amber L. MacKenzie (202) 622-6952 Reviewing attorney: Michael B. Blumenfeld (202) 622-6070 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-BI34

 [View Related Documents](#)

Title: Requirement of Return and Time for Filing; Updated Abatement Rules for Section 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 section 4966 and 4967 taxes.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 53.6011-1; 26 CFR 53.6071-1; 26 CFR 53.4963-1 (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	06/00/2009	

Additional Information: REG-145853-08 Drafting attorney: Amber L. MacKenzie (202) 622-6952 Reviewing attorney: Michael B. Blumenfeld (202) 622-6070 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-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 (Public Law 108-311) and the Fostering Connections to Success and Increasing Adoptions Act of 2008 (Pub. L. 110-351).

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 1.152-5 (New); 26 CFR 1.152-6 (New); 26 CFR 301.6109-3 (Revised) (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

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2009	

Additional Information: REG-137604-07 Drafting attorney: Christina M. Glendening (202) 622-4920 Reviewing attorney: Donna J. Welsh (202) 622-4920 Treasury attorney: Eric San Juan (202) 622-1776 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 301.6402-2; 26 CFR 301.6402-3; 26 CFR 301.6402-4 (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	06/00/2009	

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

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Title: Reporting Deferred Vested Benefits Under Section 6057

Abstract: Since 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 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 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	06/00/2009	

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

Government Levels Affected: Local; State

Small Entities Affected: Business; Governmental
Jurisdictions; Organizations

Federalism: No

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Department of the Treasury (TREAS)

Internal Revenue Service (IRS)

RIN: 1545-BI41

 [View Related Documents](#)

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: Proposed 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-BI43

 [View Related Documents](#)

Title: Withdrawal of EE-12-92

Abstract: Withdrawal of proposed regulations under section 6205 published in 1992 (57 FR 58423), but never finalized. The relevant provisions of the proposed regulations were finalized in TD 9405 in 2008.

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 6205; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2009	

Additional Information: REG-148401-08 Drafting attorney: Ligeia M. Donis (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

Related RINs: Related to 1545-BG50

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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: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 301.6229(c)(2)-1; 26 CFR 301.6501(e)-1 (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	06/00/2009	

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-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: 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 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	12/00/2009	

Additional Information: REG-144615-02 Drafting Attorney: Kenneth P. Christman (202) 435-5265 Reviewing Attorney: Christopher J. Bello (202) 435-5265 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

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: Proposed Rule

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	06/00/2009	

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-BI49

 [View Related Documents](#)

Title: Accounting for Redemptions of Trading Stamps and Coupons

Abstract: These proposed regulations provide guidance regarding the application of section 1.451-4 to customer loyalty programs involving trading stamps and premium coupons.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1.451-4; 26 CFR 1.456-4 (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	06/00/2009	

Additional Information: REG-143968-08 Drafting attorney: David M. Christensen (202) 622-7900 Reviewing attorney: Thomas D. Moffitt (202) 622-7900 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-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: 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 6050W; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2009	

Additional Information: REG-139255-08 Drafting attorney: Barbara M. Pettoni (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: No

Federalism: No

Energy Affected: No

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

RIN: 1545-BI52

 [View Related Documents](#)

Title: Setting the Due Date for Filing the Return for Tax Under Section 2801

Abstract: The purpose of this proposed regulatory action is to provide regulations to establish the due date for filing the tax return for the tax due under section 2801 of the Internal Revenue Code.

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 6011; 26 USC 6075; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2009	

Additional Information: REG-139405-08 Drafting attorney: Timothy S. Sheppard (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: No

Federalism: No

Energy Affected: No

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

RIN: 1545-BI53

 [View Related Documents](#)

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	06/00/2009	

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	12/00/2009	

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 1.430(d)-1; 26 CFR 1.430(f)-1; 26 CFR 1.430(g)-1; 26 CFR 1.430(i)-1; 26 CFR 1.436-1 (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	06/00/2009	

Additional Information: REG-105927-09 Drafting attorney: Michael P. Brewer (202) 622-9645 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.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1.263A-1; 26 CFR 1.263A-2 (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	06/00/2009	

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-BI58

 [View Related Documents](#)

Title: Regulations Governing Joint Returns After Death by a Surviving Spouse

Abstract: As proposed regulations clarifying that, if the conditions in section 1.6013-1(d)(3) are satisfied, a surviving spouse can file joint returns on behalf of the surviving spouse and the decedent only for the year of death and for the year immediately preceding the year of death if the death occurs before the due date of the decedent's return for the preceding year.

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	07/00/2009	

Additional Information: REG-105123-09 Drafting attorney: Grace H. Kim (202) 622-4940 Reviewing attorney: Lawrence E. Mack (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-BI67

 [View Related Documents](#)

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 USC 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% 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: 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 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	12/00/2009	

Additional Information: REG-117501-09 Drafting attorney: Michelle E. Chang (202) 622-4940 Reviewing attorney: Stuart D. Murray (202) 622-4940 CC: PA: Branch 2

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-AC10

 [View Related Documents](#)

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: 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 936

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/21/1986	51 FR 2726
Final Action	12/00/2009	

Additional Information: REG-209013-86 (INTL-44-86) Drafting attorney: Joseph P. Dewald (202) 435-5265 Reviewing attorney: John E. Hinding (202) 435-5265 CC: INTL

Regulatory Flexibility Analysis
Required: Undetermined
Federalism: No
Energy Affected: No
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Government Levels Affected: No

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: 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 925; 26 USC 927

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM Comment Period End - 05/02/1987	03/03/1987	52 FR 6467
NPRM	03/03/1987	52 FR 6467
Final Action	12/00/2009	

Additional Information: REG-209015-86 (INTL-153-86) Drafting attorney: Carol Tan (202) 435-5265 Reviewing attorney: Christopher J. Bello (202) 435-5257 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-AJ93

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Title: Information From Passport and Immigration Applicants

Abstract: The regulation will prescribe under section 6039E the information to be gathered by the State Department and

Immigration and Naturalization Service on passport and green card 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: 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 6039E

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/24/1992	57 FR 61373
Final Action	12/00/2009	

Additional Information: REG-208274-86 (INTL-978-86) Drafting attorney: Quyen Huynh (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

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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 7805; 26 USC 367

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/16/1986	51 FR 17990
Final Action	12/00/2009	

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-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: 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 897

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/05/1988	53 FR 16233
Hearing	03/01/1989	54 FR 1189
Final Action	12/00/2009	

Additional Information: REG-209039-87 (INTL-491-87) Drafting attorney: Stephen J. Hawes (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-AM12

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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: 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	09/25/1991	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	12/00/2009	

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-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: 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 964

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/25/1990	55 FR 2535
Final Action	06/00/2009	

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-AM97

 [View Related Documents](#)

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 7805; 26 USC 367

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/20/2008	73 FR 49278
NPRM Comment Period End	11/18/2008	
Final Action	12/00/2009	

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-AO24

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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: 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	06/18/1991	56 FR 27907
Hearing	09/25/1991	
Final Action	12/00/2009	

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-AP33

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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: 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 165

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/21/1993	58 FR 5316
Final Action	06/00/2009	

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-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 7805; 26 USC 475

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/04/1995	60 FR 397
NPRM Comment Period End	04/04/1995	
Final Action	12/00/2009	

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 7805; 26 USC 1092

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/02/1995	60 FR 21482
NPRM Comment Period End	07/31/1995	
Final Action	12/00/2009	

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-AT82

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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: 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	12/22/1995	60 FR 66532
NPRM Comment Period End	03/21/1996	
Next Action Undetermined	12/00/2009	

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

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

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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 7805; 26 USC 816

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/02/1997	62 FR 71
Final Action	12/00/2009	

Additional Information: REG-246018-96 Drafting attorney: Chris Lieu (202) 622-3970 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-AU97

 [View Related Documents](#)

Title: Agreements for Payment of Tax Liabilities in Installments

Abstract: Section 6159 of the Internal Revenue Code allows the IRS to enter into agreements with taxpayers for the payment of tax liabilities in installments. The principal purpose of this project is to update the regulations under section 6159 to reflect various amendments to that section and related statutes. The proposed regulations govern the acceptance and rejection of installment agreements, the terms of those agreements and when they may be modified or terminated by the IRS, and appeal procedures when the IRS makes a rejection or termination decision.

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 6159; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/31/1997	62 FR 68241
Second NPRM	01/21/1998	63 FR 3186
Withdrawal of NPRM	03/05/2007	72 FR 9712
Third NPRM	03/05/2007	72 FR 9712
Third NPRM Comment Period End	06/04/2007	
Final Action	06/00/2009	

Additional Information: REG-100841-97 Drafting attorney: Walter Ryan (202) 622-3620 Reviewing attorney: G. William Beard (202) 622-3620 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-AV27

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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: 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 6061; 26 USC 1441

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	10/14/1997	62 FR 53504
NPRM Comment Period End	01/12/1998	
Final Action	12/00/2009	

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-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	12/00/2009	

Additional Information: REG-104924-98 Drafting attorney: Marsha A. Sabin (202) 622-3950 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-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: 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	06/12/1998	63 FR 32164
Hearing	09/09/1998	
NPRM Comment Period End	09/10/1998	
Final Action	12/00/2009	

Additional Information: REG-106031-98 Drafting attorney: Paul S. Epstein (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-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: 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 864

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	02/05/1990	55 FR 3750
Final Action	12/00/2009	

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
Energy Affected: No
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Federalism: No

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 7805; 26 USC 263; 26 USC 1092

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/18/2001	66 FR 4746
NPRM Comment Period End	05/01/2001	
Final Action	12/00/2009	

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-AY54

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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: 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 959

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/29/2006	71 FR 51155
NPRM Comment Period End	11/27/2006	
Final Action	12/00/2009	

Additional Information: REG-121509-00 Drafting attorney: Phyllis E. Marcus (202) 622-3840 Reviewing attorney: Ethan A. Atticks (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: 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	11/14/2001	66 FR 57021
NPRM Comment Period End	02/28/2002	
Public Hearing - 03/21/2002	03/21/2002	
Final Action	12/00/2009	

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-BA46

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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 1.150-1 (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	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	12/00/2009	

Additional Information: REG-165706-01 Drafting attorney: Johanna Som de Cerff (202) 622-4438 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 704; 26 USC 721; 26 USC 761; 26 USC 7805; 26 USC 171; 26 USC 1272 and 1273; 26 USC 1275

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	12/00/2009	

Additional Information: REG-103580-02 Drafting attorney: Joy C. Spies (202) 622-3998 Reviewing attorney: Dianna K. Miosi (202) 622-3050 Treasury attorney: Steven Frost (202) 622-1788 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-BA86

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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: Final Rule

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
NPRM	08/02/2002	67 FR 50386
Hearing	12/05/2002	67 FR 50386
Final Action	06/00/2009	

Additional Information: REG-133254-02 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-BA99

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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	12/00/2009	

Additional Information: REG-138176-02 Drafting attorney: Jason A. Bremer (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	10/00/2009	

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
NPRM	09/26/2006	71 FR 56072
NPRM Comment Period End	12/26/2006	
Public Hearing	01/11/2007	
Final Action	06/00/2009	

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-BB28

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Title: Application of Separate Limitations to Dividends From Noncontrolled Section 902 Corporation

Abstract: The American Jobs Creation Act of 2004 amended the foreign tax credit limitation rules under section 904(d) and extended lookthrough treatment to dividends paid by a 10/50 lookthrough corporation, generally effective retroactively for tax years beginning after December 31, 2002. These regulations would provide guidance needed to comply with these changes, including transition rules for dividends paid by a 10/50 lookthrough corporation.

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 904(d)(6)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Regulation	04/25/2006	71 FR 24543
Final Action	06/00/2009	

Additional Information: REG-144784-02 Drafting attorney: Richard L. Chewning (202) 622-3850 Reviewing attorney: Barbara A. Felker (202) 622-3850 Treasury attorney: Ginny L. Chung (202) 622-9461 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-BF46

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

RIN: 1545-BB31

 [View Related Documents](#)

Title: Treatment of Services Under Section 482

Abstract: These final regulations amend the rules for allocation of income and deductions with respect to services between members of a group of controlled entities, pursuant to section 482.

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 482

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	09/10/2003	68 FR 53447
Second NPRM	08/04/2006	71 FR 44247
Second NPRM Comment Period End	11/02/2006	
Final Action	07/00/2009	

Additional Information: REG-146893-02 Drafting attorney: Carol Tan (202) 435-5265 Reviewing attorney: Christopher J. Bello (202) 435-5257 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: Related to 1545-BC52; Related to 1545-AY38

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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	06/00/2009	

Additional Information: REG-166012-02 Drafting attorney: Anna H. Kim (202) 622-3735 Reviewing attorney: Rebecca L. Harrigal (202) 622-3449 Treasury attorney: David Shapiro (202) 622-1779 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-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: 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 355; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	11/22/2004	69 FR 67873
NPRM Comment Period End	02/22/2005	
Final Action	06/00/2009	

Additional Information: REG-145535-02 Drafting attorney: Grid R. Glyer (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

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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: 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 721; 26 USC 83; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
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	
Final Action	12/00/2009	

Additional Information: REG-105346-03 Drafting attorneys: Steven A. Schmoll (202) 622-3050 and Jonathan E. Cornwell (202) 622-4504 Reviewing attorney: Faith P. Colson (202) 622-3050 Treasury attorney: Steven Frost (202) 622-1788 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-BB94

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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 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/25/2004	69 FR 52217
Final Action	12/00/2009	

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

 [View Related Documents](#)

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	12/00/2009	

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	12/00/2009	

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

Federalism: No

Energy Affected: No

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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	12/00/2009	

Additional Information: REG-128590-03 Drafting attorney: Frances L. Kelly (202) 622-7072 Reviewing attorney: Michael Wilder (202) 622-3393 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-BC52

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Title: Stewardship Expenses

Abstract: The current regulations under section 1.861-8(e)(4), titled "Stewardship Expenses Attributable to Dividends Received," are confusing and subject to misuse by taxpayers. In conjunction with the proposed services regulations under section 482, it is proposed to revise these regulations to clarify the parameters of stewardship expenses, thereby demarcating them from shareholder activities under section 482 and supportive expenses under section 1.861T(b)(3).

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	08/04/2006	71 FR 44247
NPRM Comment Period End	11/02/2006	
Final Action	07/00/2009	

Additional Information: REG-138603-03 Drafting attorney: Richard L. Chewning (202) 622-3850 Reviewing attorney: Anne O. Devereaux (202) 622-3850 Treasury attorney: David Ernick (202) 622-1754 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Related RINs: Related to 1545-BB31; Related to 1545-AY38

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Department of the Treasury (TREAS)

Internal Revenue Service (IRS)

RIN: 1545-BC55

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Title: Suspension of Running of Period of Limitation During a Proceeding To Enforce or Quash a Designated or Related Summons

Abstract: These regulations relate to the use of designated and related summonses and the effect on the period of limitations on assessment when a case is brought with respect to a designated or related summons.

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: 25 USC 6503; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/31/2003	68 FR 44905
Second NPRM	04/28/2008	73 FR 22879
Second NPRM Comment Period End	07/28/2008	
Final Action	06/00/2009	

Additional Information: REG-208199-91 Drafting attorney: Elizabeth D. Rawlins (202) 622-3600 Reviewing attorney: Peter J. Devlin (202) 622-3600 Treasury attorney: Anita Soucy (202) 622-1766 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-BC56

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Title: Guidance Under Section 2053 Regarding Post-Death Events

Abstract: These regulations relate to the amount deductible under section 2053(a)(3) of the Internal Revenue Code. The regulations will affect estates of decedents where claims exist against the decedent's estate.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final 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

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	04/23/2007	72 FR 20080
NPRM Comment Period End	07/23/2007	
Outlines of Topics Due	07/30/2007	
Public Hearing	08/06/2007	
Final Action	04/00/2009	

Additional Information: REG-143316-03 Drafting attorney: Karlene M. Lesho (202) 622-3090 Reviewing attorney: Melissa

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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-BC61

 [View Related Documents](#)

Title: Qualified Zone Academy Bonds; Obligations of States and Political Subdivisions

Abstract: The regulations provide the use of proceeds to coordinate for permissible expenditure and make consistent provisions regarding determination of credit rate and maturity date. These proposed regulations provide for remedial action 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: 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	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
Final Action	06/00/2009	

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 (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-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	12/00/2009	

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-BD04

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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: 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 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	
Final Action	06/00/2009	

Additional Information: REG-140492-02 Drafting attorney: Aviva M. Roth (202) 622-3353 Reviewing attorney: James A. Polfer (202) 622-3980 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-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	12/00/2009	

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

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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	06/00/2009	

Additional Information: REG-114084-04 Drafting attorney: David A. Selig (202) 622-3040 Reviewing attorney: Christopher J. Wilson (202) 622-3040 Treasury reviewer: John Cross (202) 622-1322 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

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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	06/00/2009	

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-BD51

 [View Related Documents](#)

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: Final Rule

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	12/00/2009	

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

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-AW02; Related to 1545-

AX84

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

RIN: 1545-BD67

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Title: Declaratory Judgment--Gift Tax Value

Abstract: Proposed regulations relating to the redetermination of value of certain gifts in a declaratory judgment action.

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 7477; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/09/2008	73 FR 32503
NPRM Comment Period End	09/08/2008	
Outlines of Topics Due	09/11/2008	
Public Hearing	10/16/2008	
Final Action	06/00/2009	

Additional Information: REG-143716-04 Drafting attorney: Juli Ro Kim (202) 622-3090 Reviewing attorney: George L. Masnik (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: Undetermined

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

RIN: 1545-BD81

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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	12/00/2009	

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

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Title: Employer's Annual Federal Employment Tax Return--Form 944

Abstract: This regulation will amend sections 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	12/00/2009	

Additional Information: REG-148568-04 Drafting attorney: Audra M. Dineen (202) 622-4910 Reviewing attorney: James C. Gibbons (202) 622-4910 CC: PA: Branch 1

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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Internal Revenue Service (IRS)

RIN: 1545-BE04

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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	06/00/2009	

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-BE07

 [View Related Documents](#)

Title: Application of Section 6404(g) Suspension Provisions

Abstract: This proposed regulation is meant to clarify the types of cases in which interest and penalties are suspended for the IRS's 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	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 52704
Public Hearing	10/11/2007	
Final Action	05/00/2009	

Additional Information: REG-149036-04 Drafting attorney: Nathan B. Rosen (202) 622-3630 Reviewing attorney: Nancy M. Galib (202) 622-3630 Treasury attorney: Anita Soucy (202) 622-1766 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-BG64; Related to 1545-BG75

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

RIN: 1545-BE13

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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	12/00/2009	

Additional Information: REG-159824-04 Drafting attorney: Matthew S. Cooper (202) 622-4940 Reviewing attorney: Richard Goldstein (202) 622-3900 Treasury attorney: Michael Desmond (202) 622-1981 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-BA70

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Department of the Treasury (TREAS)

Internal Revenue Service (IRS)

RIN: 1545-BE18

 [View Related Documents](#)

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	06/00/2009	

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 (AJCA)

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	06/00/2009	

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: This regulation will provide guidance for applying 26 U.S.C. 362(e)(2), relating to the limitation on transfer of built-in losses.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.362-1 (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	12/00/2009	

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-BE73

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Title: Information Reporting on Real Estate Transactions

Abstract: This regulation amends 26 CFR section 1.6045-4 of the Income Tax Regulations by providing that a sale or exchange of an interest in timber for an outright or a lump sum amount is subject to information reporting under 26 U.S.C. section 6045(e).

Priority: Info./Admin./Other

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 6011; 26 USC 6045; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	11/29/2007	72 FR 67589
NPRM Comment Period End	02/27/2008	
Final Action	12/00/2009	

Additional Information: REG-155669-04 Drafting attorney: Timothy S. Sheppard (202) 622-4910 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: No

Federalism: No

Energy Affected: No

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

RIN: 1545-BE77

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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: Undetermined

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	06/00/2009	

Additional Information: REG-164965-04 Drafting attorney: Grace K. Matuszeski (202) 622-7900 Treasury attorney: Dennis Tingey (202) 622-1335 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
NPRM Comment Period End	12/23/2008	
Public Hearing	01/22/2009	
Final Action	12/00/2009	

Additional Information: REG-142339-05 Drafting attorney: Julie Hanlon-Bolton (202) 622-3040 Reviewing attorney: Paul F. Handleman (202) 622-3040 Treasury reviewer: John Cross (202) 622-1322 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

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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 Cancelled	10/07/2008	73 FR 58514
Public Hearing	10/28/2008	
Final Action	06/00/2009	

Additional Information: REG-143453-05 Drafting attorney: Julie V. Skeen (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
Energy Affected: No
Related RINs: Related to 1545-BE97
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Federalism: No

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: 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 704; 26 USC 737

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	05/00/2009	

Additional Information: REG-143397-05 Drafting attorneys: Laura C. Fields (202) 622-3050 and Jason T. Smyczek (202) 622-3050 Reviewing attorney: Beverly Katz (202) 622-3050 Treasury attorney: William Bowers (202) 622-5721 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-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	06/00/2009	

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 Cancelled	11/06/2008	73 FR 66001
Public Hearing	11/20/2008	
Final Action	06/00/2009	

Additional Information: REG-146895-05 Drafting attorney: Philip Tiegerman (202) 927-9524 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	06/00/2009	

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	06/00/2009	

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	06/00/2009	

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-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: Final Rule

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	06/00/2009	

Additional Information: REG-158677-05 Drafting attorney: Laura C. Fields (202) 622-3050 Reviewing attorney: Dianna K. Miosi (202) 622-3050 Treasury attorneys: Michael Novey (202) 622-1339 and William Bowers (202) 622-5721 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-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	12/00/2009	

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-BF34

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Title: Entertainment Expense Disallowance

Abstract: These regulations implement the JOBS Act 2004 amendments to section 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 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	06/00/2009	

Additional Information: REG-147171-05 Drafting attorney: Michael A. Nixon (202) 622-4930 Reviewing attorney: George Baker (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



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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 301.6708-1T (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	06/00/2009	

Additional Information: REG-160873-04 Drafting attorney: Lawrence E. Mack (202) 622-4940 Reviewing attorney: Nancy M. Galib (202) 622-8523 Treasury attorney: Michael Desmond (202) 622-1981 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

 [View Related Documents](#)

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 1.6662A; 26 CFR 1.6662; 26 CFR 1.6664 (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	06/00/2009	

Additional Information: REG-160870-04 Drafting attorney: Laura U. Daly (202) 622-4940 Reviewing attorney: Ashton P. Trice (202) 622-4940 Treasury attorney: Bryon Christensen (202) 622-1335 CC: PA: Branch 3

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-BF46

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Title: Application of Separate Limitations to Dividends From Noncontrolled Section 902 Corporation (Temporary)

Abstract: The American Jobs Creation Act of 2004 amended the foreign tax credit limitation rules under section 904(d) and extended lookthrough treatment to dividends paid by a 10/50 lookthrough corporation, generally effective retroactively for tax years beginning after December 31, 2002. The Gulf Opportunity Zone Act of 2005 permits taxpayers to elect to defer the effective date of the AJCA amendments to tax years beginning after December 31, 2004. These regulations would provide guidance needed to comply with these changes, including transition rules for dividends paid by a 10/50 lookthrough corporation.

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; 26 USC 904(d)(6)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	04/25/2006	71 FR 24516
NPRM Comment Period End	07/24/2006	
Final Action	06/00/2009	

Additional Information: REG-144784-02 Drafting attorney: Richard L. Chewning (202) 622-3850 Reviewing attorney: Barbara A. Felker (202) 622-3850 Treasury attorney: Ginny L. Chung (202) 622-9461 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-BB28

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Department of the Treasury (TREAS)

Internal Revenue Service (IRS)

RIN: 1545-BF47

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Title: Special Rules Under Section 7874

Abstract: This regulation will provide special rules amplifying the provisions of section 7874 relating to expatriated entities and their foreign parents.

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; 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
Final Action	06/00/2009	

Additional Information: REG-112994-06 Drafting attorney: Stephen J. Hawes (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

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

RIN: 1545-BF50

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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	12/00/2009	

Additional Information: REG-148326-05 Drafting attorney: Stephen B. Tackney (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 301.6707-1; 26 CFR 1.6091-1 (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	12/22/2008	73 FR 78254
NPRM Comment Period End	03/23/2009	
Final Action	12/00/2009	

Additional Information: REG-160872-04 Drafting attorney: Matthew S. Cooper (202) 622-4940 Reviewing attorney: Ashton 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 301.6707-1; 26 CFR 1.6091-1 (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
Temporary Regulations	12/00/2009	

Additional Information: REG-160872-04 Drafting attorney: Matthew S. Cooper (202) 622-4940 Reviewing attorney: Ashton 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

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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 301.6707A-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	09/11/2008	73 FR 52805
NPRM Comment Period End	12/10/2008	
Final Action	12/00/2009	

Additional Information: REG-160868-04 Drafting attorney: Matthew S. Cooper (202) 622-4940 Reviewing attorney: Ashton P. Trice (202) 622-4940 Treasury attorney: Michael Desmond (202) 622-1981 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-BF65

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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 the 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: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.6411-2 (Revision); 26 CFR 1.6411-3 (Revision) (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	12/00/2009	

Additional Information: REG-118886-06 Drafting attorney: Cynthia A. McGreevy (202) 622-4910 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 1

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BF66

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

RIN: 1545-BF71

 [View Related Documents](#)

Title: Determination of Interest Expense Deduction of Foreign Corporations

Abstract: These rules provide the allocation of interest expense of foreign corporations to income effectively connected with a trade or business within the United States, and coordination with the branch profits tax and income tax treaties.

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 882

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/17/2006	71 FR 47459
NPRM Comment Period End	11/15/2006	
Final Action	12/00/2009	

Additional Information: REG-120509-06 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

Federalism: No

Related RINs: Related to 1545-BF70

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Department of the Treasury (TREAS)

Internal Revenue Service (IRS)

RIN: 1545-BF73

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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: 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	08/04/2006	71 FR 44240
NPRM Comment Period End	10/03/2006	
Final Action	06/00/2009	

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-BF80

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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	06/00/2009	

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-BF83

 [View Related Documents](#)

Title: Guidance Regarding Scope of Section 368(a)(1)(D) Relating to Certain Reorganizations

Abstract: The IRS is issuing temporary regulations relating to the distribution requirement under sections 368(a)(1)(D) and 354(b)(1)(B) relating to certain reorganizations.

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	12/19/2006	71 FR 75898
NPRM Comment Period End	03/19/2007	
Final Action	12/00/2009	

Additional Information: REG-125632-06 Drafting attorney: Bruce A. Decker (202) 622-8039 Reviewing attorney: Lisa A. Fuller (202) 622-7152 Treasury attorney: Donald Bakke (202) 622-0865 CC: CORP

Regulatory Flexibility Analysis

Required: Undetermined

Government Levels Affected: No

Federalism: 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: Final Rule

Major: Undetermined

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 7805; 26 USC 883

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	12/00/2009	

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-BF93

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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: Final Rule

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	06/00/2009	

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-BF94

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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: None (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	02/09/2007	72 FR 6190
NPRM Comment Period End	04/10/2007	
Final Action	12/00/2009	

Additional Information: REG-115403-05 Drafting attorney: Bernard P. Harvey (202) 622-4930 Reviewing attorney: Kathleen Reed (202) 622-4930 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-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: 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 382(m)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM Comment Period End - 09/21/2007	06/14/2007	72 FR 32828
NPRM	06/14/2007	72 FR 32828
Final Action	12/00/2009	

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-BG12

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Title: Medical and Accident Insurance Benefits Under Qualified Plans

Abstract: These are proposed 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 would 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	06/00/2009	

Additional Information: REG-148393-06 Drafting attorney: Natalie A. Payne (202) 622-6090 Reviewing attorney: Lisa Mojiri-Azad (202) 622-6060 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Local; State

Small Entities Affected: Business; Governmental
Jurisdictions

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 301.6323(b)-1(j); 26 CFR 301.6323(g)-1(c)(1)(3) (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	06/00/2009	

Additional Information: REG-141998-06 Drafting attorney: Debra A. Kohn (202) 622-3600 Reviewing attorney: Pamela W. Fuller (202) 622-3600 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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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 1.368-1 (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	03/20/2007	72 FR 13058
NPRM Comment Period End	06/18/2007	
Final Action	03/00/2010	

Additional Information: REG-146247-06 Drafting attorney: Richard C. Starke (202) 622-3497 Reviewing attorney: Virginia S. Voorhees (202) 622-3003 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

Related RINs: Related to 1545-BG14

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

RIN: 1545-BG18

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Title: Taxes on Prohibited Tax Shelter Transactions and Related Disclosure Requirements

Abstract: These regulations will 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: Final Rule

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	06/00/2009	

Additional Information: REG-142039-06, related to REG-139268-06 Drafting attorney: Tatiana L. Belenkaya (202) 622-1124 Reviewing attorney: Taina Edlund (202) 622-6070 Treasury attorneys: Emily Lam (202) 622-5293 and Byron Christensen (202) 622-1335 CC: TEGE

Regulatory Flexibility Analysis Required: No
Small Entities Affected: Business; Governmental
Jurisdictions; Organizations

Government Levels Affected: Undetermined

Federalism: Undetermined

Related RINs: Related to 1545-BG19; Related to 1545-BG20

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

RIN: 1545-BG28

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Title: Corporate Reorganizations; Additional Guidance on Distributions Under Sections 368(a)(1)(D) and 354(b)(1)(B)

Abstract: The IRS is issuing temporary regulations amending TD 9303, which provides guidance regarding the qualification of certain transactions as reorganizations described in section 368(a)(1)(D) where no stock and/or securities of the acquiring corporation are issued and distributed in the transaction. These regulations clarify that the rules in section 1.368-2(l) are not intended to affect the qualification of related party triangular asset acquisitions as reorganizations described in section 368 relating to the distribution requirement under sections 368(a)(1)(D) and 354(b)(1)(B).

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 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	03/01/2007	72 FR 9284
NPRM Comment Period End	05/30/2007	
Final Action	12/00/2009	

Additional Information: REG-157834-06 Drafting attorney: Bruce A. Decker (202) 622-8039 Reviewing attorney: Lisa A. Fuller (202) 622-7152 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-BG29

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

RIN: 1545-BG34

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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	12/00/2009	

Additional Information: REG-153589-06 Drafting attorney: Jamie J. Kim (202) 622-4950 Reviewing attorneys: Christopher

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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-BG35

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

RIN: 1545-BG36

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Title: Hybrid Retirement Plans

Abstract: The proposed 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: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR sec 1.411(a)(13)-1; 26 CFR sec 1.411(b)(5)-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	06/00/2009	

Additional Information: REG-104946-07 Drafting attorney: Lauson C. Green (202) 622-6090 Reviewing attorney: Linda S. Marshall (202) 622-8012 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-BG41

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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	12/00/2009	

Additional Information: REG-106143-07 Drafting attorney: Aviva M. Roth (202) 622-3353 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 & 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	12/00/2009	

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-BG48

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Title: Notice Requirements for Certain Pension Plan Amendments Significantly Reducing the Rate of Future Benefit Accrual

Abstract: The proposed regulations would provide guidance relating to the interaction of the requirements under section 4980F of the Internal Revenue Code with a plan amendment that is permitted to reduce benefits accrued before the plan amendment's applicable amendment date. The proposed regulations would also reflect changes made to section 4980F of the Code by the Pension Protection Act of 2006, Public Law 109-280 (120 Stat. 780).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.411(d)-3(a)(1); 26 CFR 54.4980F-1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 4980F; 26 USC 7805; secs 103(b)(1)(B), 111, 113(a)(1)(B), 402, 502, 1107 of Pension Protection Act of 2006, PL 109-280, 120 Stat 780

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	03/21/2008	73 FR 15101
NPRM Comment Period End	06/19/2008	
Outlines of Topics Due	06/21/2008	
Public Hearing	07/10/2008	
Final Action	06/00/2009	

Additional Information: REG-110136-07 Drafting attorney: Natalie A. Payne (202) 622-6090 Reviewing attorney: Pamela R. Kinard (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-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 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 3406 (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	12/00/2009	

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-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: 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	12/21/2007	72 FR 72645
NPRM Comment Period End	03/20/2008	
Public Hearing	04/22/2008	
Final Action	06/00/2009	

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-BG57

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Title: Compensation for Labor or Personal Services--Compensation From Performance of Personal Services at Specific Events

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 an individual, including an artist or athlete, who is compensated for labor or personal services performed at specific events. These proposed regulations affect such an individual.

Priority: Other Significant

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	10/17/2007	72 FR 58787
NPRM Comment Period End	01/15/2008	
Final Action	12/00/2009	

Additional Information: REG-114125-07 Drafting attorney: Teresa B. Hughes (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-BG62

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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: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1286(f)-1T to 6T (new) (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 1286(f); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Regulations	06/00/2009	

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
Required: Undetermined

Government Levels Affected: No

Federalism: No

Related RINs: Related to 1545-BG61

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

RIN: 1545-BG70

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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 USC 460(e)(6).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.460-3 (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	08/04/2008	73 FR 45180
NPRM Comment Period End	11/03/2008	
Public Hearing	12/05/2008	
Final Action	06/00/2009	

Additional Information: REG-120844-07 Drafting attorney: Brendan P. O'Hara (202) 622-4920 Reviewing attorney: George F. Wright (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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Internal Revenue Service (IRS)

RIN: 1545-BG71

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Title: Employer Comparable Contributions to Health Savings Accounts Under Section 4980G

Abstract: These proposed regulations provide guidance on employer comparable contributions to Health Savings Accounts (HSAs) under section 4980G of the Internal Revenue Code as amended by sections 302, 305, and 306 of the Tax Relief and Health Care Act of 2006.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

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 4980G

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/16/2008	73 FR 40793
NPRM Comment Period End	10/14/2008	
Public Hearing Cancelled	10/28/2008	73 FR 63914

Final Action

06/00/2009

Additional Information: REG-120476-07 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

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service (IRS)

RIN: 1545-BG72

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Title: Benefit Restrictions for Underfunded Pension Plans

Abstract: These proposed regulations provide guidance regarding the use of certain funding balances maintained for defined benefit pension plans and regarding benefit restrictions for certain underfunded defined benefit pension plans.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.430(f)-1; 26 CFR 1.436-1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 436; 26 USC 430(f); 26 USC 7701; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/31/2007	72 FR 50544
NPRM Comment Period End	11/29/2007	
Outlines of Topics Due	01/07/2008	
Public Hearing	01/28/2008	
Final Action	06/00/2009	

Additional Information: REG-113891-07 Drafting attorney: Lauson C. Green (202) 622-6090 Reviewing attorney: Linda S. Marshall (202) 622-8012 Treasury attorney: Harlan Weller (202) 622-1001 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-BG73

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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 301.6103(n)-2 (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	03/00/2010	

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 are meant to clarify the types of cases in which interest and penalties are suspended for the IRS's 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 52704
Public Hearing	10/11/2007	
Final Action	06/00/2009	

Additional Information: REG-149036-04 Drafting attorney: Nathan B. Rosen (202) 622-3630 Reviewing attorney: Nancy M. Galib (202) 622-3630 Treasury attorney: Anita Soucy (202) 622-1766 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

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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: Undetermined

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	12/00/2009	

Additional Information: REG-129916-07 Drafting attorney: Michael H. Beker (202) 622-7755 Reviewing attorney: Christine E. Ellison (202) 622-3070 Treasury attorney: Anita Soucy (202) 622-1766 CC: PSI

Regulatory Flexibility Analysis

Government Levels Affected: Undetermined

Required: Undetermined

Federalism: No

Related RINs: Related to 1545-BG78

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

RIN: 1545-BG77

 [View Related Documents](#)

Title: Modifications of Commercial Mortgage Loans Held by a Real Estate Mortgage Investment Conduit

Abstract: The proposed regulations would permit additional types of modifications to commercial mortgage loans held by a real estate mortgage investment conduit.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.860G-2 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 860G(e)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	11/09/2007	72 FR 63523
NPRM Comment Period End	02/07/2008	
Public Hearing	04/04/2008	
Final Action	06/00/2009	

Additional Information: REG-127770-07 Drafting attorney: Diana A. Imholtz (202) 622-6934 Reviewing attorney: Susan T. Baker (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-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: Final Rule

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 7805; 26 USC 0892; 26 USC 0897

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Final Action	12/00/2009	

Additional Information: REG-130395-07 Drafting attorneys: David A. Juster (202) 622-3850 and Margaret A. Hogan (202) 622-3860 Reviewing attorneys: Richard L. Chewning (202) 622-3850 and Charles Besecky (202) 622-3860 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-BG85

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Department of the Treasury (TREAS)

Internal Revenue Service (IRS)

RIN: 1545-BG91

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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 1.147(f)-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	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	12/00/2009	

Additional Information: REG-128841-07 Drafting attorney: David E. White (202) 622-3980 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-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: 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; 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	06/00/2009	

Additional Information: REG-119518-07 Drafting attorney: R. Matthew Kelley (202) 622-7900 Reviewing attorney: Donna M. Crisalli (202) 622-7900 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-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: Undetermined

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
Final Action	12/00/2009	

Additional Information: REG-136020-07 Drafting attorney: Margaret A. Hogan (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 7805; 26 USC 0954; 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	
Next Action Undetermined	12/00/2009	

Additional Information: REG-138355-07 Drafting attorneys: Ronald M. Gootzeit (202) 622-3860 and 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

Related RINs: Related to 1545-BH03

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Department of the Treasury (TREAS)

Internal Revenue Service (IRS)

RIN: 1545-BH01

 [View Related Documents](#)

Title: Circular 230--Revision of Section 10.34

Abstract: The proposed regulations modify the standards with respect to tax returns under section 10.34 of Circular 230.

Priority: Substantive, Nonsignificant

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	
Final Action	12/00/2009	

Additional Information: REG-138637-07 Drafting attorney: Matthew S. Cooper (202) 622-4940 Reviewing attorney: Richard S. Goldstein (202) 622-3400 Treasury attorney: Anita Soucy (202) 622-1766 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-BH04

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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: 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(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	12/00/2009	

Additional Information: REG-136701-07 Drafting attorney: Dana A. Barry (202) 622-7724 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-BH07

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Title: Measurement of Liabilities and Assets for Pension Funding Purposes

Abstract: These regulations will provide guidance on the determination of benefit liabilities and assets 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(d)-1; 26 CFR 1.430(g)-1; 26 CFR 1.430(h)(2)-1; 26 CFR 1.430(i)-1 (To search for a specific

CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7701; 26 USC 430; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/31/2007	72 FR 74215
NPRM Comment Period End	03/31/2008	
Outlines of Topics Due	05/08/2008	
Public Hearing	05/29/2008	
Final Action	06/00/2009	

Additional Information: REG-139236-07 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-BH13

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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: Final Rule

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	10/00/2009	

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-BH26

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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 1.6676 (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
Final Action	12/00/2009	

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

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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 1.6033 (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	12/00/2009	

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	06/00/2009	

Additional Information: REG-149405-07 Drafting attorney: David A. Selig (202) 622-3040 Reviewing attorney: Christopher

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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

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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	12/00/2009	

Additional Information: REG-149404-07 Drafting attorney: Julie Hanlon-Bolton (202) 622-3040 Reviewing attorney: Paul F. Handleman (202) 622-3040 Treasury attorney: John Cross (202) 622-1322 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-BH39

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Title: Multi-Employer Plan Funding Guidance

Abstract: The proposed regulations provide guidance relating to a multi-employer plan that is either in 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 1.432(a) - 1; 26 CFR 1.432(b) - 1 (To search for a specific CFR, visit the [Code of Federal Regulations](#))

Legal Authority: 26 USC 432; 26 USC 7805; sec 212 of Pension Protection Act of 2006, PL 109-280, 120 Stat 780

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	09/00/2009	

Additional Information: REG-151135-07 Drafting attorney: Bruce L. Perlin (202) 622-7059 Reviewing attorney: Patricia M. McDermott (202) 622-6000 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-BH46

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Title: Rules for Disclosure of Chief Counsel Advice

Abstract: These temporary 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: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301.6110-8 (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	12/00/2009	

Additional Information: REG-153491-07 Drafting attorney: Deborah C. Lambert-Dean (202) 622-7950 Reviewing attorney:

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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

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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 1.141-12; 26 CFR 1.141-15 (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
Final Action	06/00/2009	

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

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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	12/00/2009	

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

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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	06/00/2009	

Additional Information: REG-100464-08 Drafting attorney: Lauson C. Green (202) 622-6090 Reviewing attorney: Linda S.

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Regulatory Flexibility Analysis Required: No
Small Entities Affected: Business; Organizations

Government Levels Affected: No
Federalism: No

Energy Affected: No

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

RIN: 1545-BH53

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Title: Governmental Plans Reasonable Good Faith Interpretation of Required Minimum Distribution Rules

Abstract: A governmental plan is treated as having complied with the required minimum distribution rules if the plan applies a reasonable good faith interpretation of section 401(a)(9).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.401(a)(9)-1; 26 CFR 1.401(a)(9)-6; 26 CFR 1.403(b)-6 (To search for a specific CFR, visit the [Code of Federal Regulations](#))

Legal Authority: 26 USC 7805; 26 USC 401; 26 USC 403

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/10/2008	73 FR 39630
NPRM Comment Period End	10/08/2008	
Final Action	06/00/2009	

Additional Information: REG-142040-07 Drafting attorney: Michael P. Brewer (202) 622-9645 Reviewing attorney: Cathy V. Pastor (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-BH54

 [View Related Documents](#)

Title: Section 108 Reduction of Tax Attributes for S Corporations

Abstract: The proposed regulations will provide guidance on the manner in which an S corporation reduces its tax attributes under section 108(b) for taxable years in which the S corporation has discharge of indebtedness that is excluded from gross income under section 108(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 108; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/06/2008	73 FR 45656
Outlines of Topics Due	11/04/2008	
NPRM Comment Period End	11/04/2008	
Public Hearing Cancelled	11/20/2008	73 FR 70289
Public Hearing	12/08/2008	
Final Action	06/00/2009	

Additional Information: REG-102822-08 Drafting attorney: Jennifer Keeney (202) 622-3060 Reviewing attorney: Mary B. Carchia (202) 622-3070 Treasury attorney: Emily Lam (202) 622-5293 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-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	12/00/2009	
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Additional Information: REG-102122-08 Drafting attorney: Phyllis E. Marcus (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: Not Yet Determined (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	06/00/2009	

Additional Information: REG-140029-07 Drafting attorney: Nancy J. Lee (202) 622-5020 Reviewing attorney: Susan J. Kassell (202) 622-5020 Treasury attorney: Emily Lam (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 (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	06/00/2009	

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-BH65

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Title: Qualified Nonpersonal Use Vehicle

Abstract: Proposed 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: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.274-5; 26 CFR 1.274-5T; 26 CFR 132-5; 26 CFR 280F-6 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 274

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM Comment Period End - 09/08/2008	06/09/2008	73 FR 32500

NPRM	06/09/2008	73 FR 32500
Final Action	08/00/2009	

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-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	06/00/2009	

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-BH68

 [View Related Documents](#)

Title: Employee Stock Purchase Plans Under Section 423

Abstract: These regulations under section 423 of the Internal Revenue Code are being updated in response to the update of the regulations under sections 421, 422 and 424.

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 423

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/29/2008	73 FR 43875
NPRM Comment Period End	10/27/2008	
Final Action	06/00/2009	

Additional Information: REG-106251-08 Drafting attorney: Ilya E. Enkishev (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-BH69

 [View Related Documents](#)

Title: Information Reporting Under Section 6039

Abstract: These regulations reflect the changes to section 6039 of the Internal Revenue Code made by section 403 of the Tax Relief and Health Care Act of 2006.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 14a (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 6039

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/17/2008	73 FR 40999
NPRM Comment Period End	10/15/2008	

Final Action

06/00/2009

Additional Information: REG-103146-08 Drafting attorney: Ilya E. Enkishev (202) 622-6030 Reviewing attorney: Thomas D. Scholz (202) 622-6030 Treasury attorney: Helen Morrison (202) 622-6030 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Related to 1545-BH70

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Internal Revenue Service (IRS)

RIN: 1545-BH71

 [View Related Documents](#)

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	05/00/2009	

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-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: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.411(a)-11 (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	10/09/2008	73 FR 59575
NPRM Comment Period End	01/07/2009	
Public Hearing	02/20/2009	
Public Hearing Cancelled	03/12/2009	74 FR 7021
Final Action	12/00/2009	

Additional Information: REG-107318-08 Drafting attorney: Michael P. Brewer (202) 622-9645 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

 [View Related Documents](#)

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: 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 7701(l)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM Comment Period End - 03/23/2009	12/22/2008	73 FR 78252
NPRM	12/22/2008	73 FR 78252
Final Action	12/00/2009	

Additional Information: REG-113462-08 Drafting Attorney: Paul J. Carlino (202) 622-3840 Reviewing Attorney: Phyllis E. Marcus (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-BH79

 [View Related Documents](#)

Title: Application of Section 382(l)(1) to Regulated Investment Companies

Abstract: These regulations provide guidance regarding the application of section 382(l)(1) of the Internal Revenue Code to certain regulated investment companies.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.382-5 (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
Temporary Regulations	06/00/2009	

Additional Information: REG-110188-08 Drafting attorney: Rubin B. Ranat (202) 622-7530 Reviewing attorney: Marie C. Milnes-Vasquez (202) 622-7554 Treasury attorney: Marc C. Countryman (202) 622-9858 CC: CORP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Related to 1545-BH78

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

RIN: 1545-BH82

 [View Related Documents](#)

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 sections 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 1.263(a)-5 (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	12/00/2009	

Additional Information: REG-143640-04 Drafting attorney: Angella L. Warren (202) 622-4950 Reviewing attorney: Robert M. Casey (202) 622-4950 Treasury attorney: Dennis Tingey (202) 622-1335 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-BH84

 [View Related Documents](#)

Title: Guidance on the Residential Mortgage Insurance Deduction

Abstract: These 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 temporary 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
Temporary Regulations	06/00/2009	

Additional Information: REG-107271-08 Drafting attorney: Angella L. Warren (202) 622-4950 Reviewing attorney: Christopher F. Kane (202) 622-4950 Treasury attorney: Jeanne F. Ross (202) 622-4950 CC: ITA

Regulatory Flexibility Analysis Required: No
Small Entities Affected: No
Energy Affected: No
Related RINs: Related to 1545-BD82; Related to 1545-BH83

Government Levels Affected: No
Federalism: No

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

RIN: 1545-BH88

 [View Related Documents](#)

Title: Automatic Four-Month Extensions for Certain Pass-Through Entities

Abstract: Proposed regulations under section 6081 allow certain pass-through entities to obtain an automatic 4-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 1.6081-2T; 26 CFR 1.6081-6T; 26 CFR 54.6081-1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 6081

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	06/00/2009	

Additional Information: REG-115457-08 Drafting attorney: Matthew P. Howard (202) 622-4910 Reviewing attorney: Charles A. Hall (202) 622-4910 Treasury attorney: Michael Desmond (202) 622-1776 CC: PA: Branch 1

Regulatory Flexibility Analysis Required: No
Small Entities Affected: No
Energy Affected: No
Related RINs: Related to 1545-BE62

Government Levels Affected: No
Federalism: No

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

RIN: 1545-BH91

 [View Related Documents](#)

Title: Disregarded Entities and Excise Taxes

Abstract: These temporary regulations amend section 301.7701-2(c)(2)(v) to provide that an otherwise disregarded entity which is regarded for excise tax purposes, is treated as a corporation for certain purposes.

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 7701

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Regulations	06/00/2009	

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

Government Levels Affected: No

Required: Undetermined

Federalism: No

Related RINs: Related to 1545-BH90

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

RIN: 1545-BH96

 [View Related Documents](#)

Title: Use of Actuarial Tables in Valuing Annuities, Interests for Life, or Terms of Years, and Remainder or Reversionary Interests

Abstract: These temporary regulations 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 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: Undetermined

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
Temporary Regulations	06/00/2009	

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: Undetermined

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BH67

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Department of the Treasury (TREAS)

Internal Revenue Service (IRS)

RIN: 1545-BH98

 [View Related Documents](#)

Title: Information Reporting for Discharges of Indebtedness

Abstract: These proposed regulations amend section 1.6050P-1 by adding a definition of creditor for purposes of section 1.6050P-1(b)(2)(iv). The definition will limit application of the 36-month nonpayment testing period (one of the identifiable events, triggering the information reporting requirements under section 6050P) to banks and other financial entities as defined in the original 1993 definition of applicable financial entities.

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 6050P

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	11/10/2008	73 FR 66568
NPRM Comment Period End	02/09/2009	
Outline Due Date	02/13/2009	
Public Hearing	03/13/2009	
Final Action	12/00/2009	

Additional Information: REG-118327-08 Drafting attorney: Barbara M. Pettoni (202) 622-4910 Reviewing attorney: James C. Gibbons (202) 622-4910 CC: PA: Branch 1

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BH99

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Department of the Treasury (TREAS)

Internal Revenue Service (IRS)

RIN: 1545-BI02

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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: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 54.9801 and 54.9802 (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)	10/10/2008	73 FR 60208
RFI Comment Period End	12/09/2008	
Final Action	06/00/2009	

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-BI03

 [View Related Documents](#)

Title: Genetic Information Nondiscrimination Act

Abstract: The temporary 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: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 54.9801 to 54.9802 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 9833

Legal Deadline:

Action	Source	Description	Date
Other	Statutory		05/21/2009

Timetable:

Action	Date	FR Cite
Temporary Regulations	05/00/2009	

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

Related RINs: Related to 1545-BI02

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

RIN: 1545-BI06

 [View Related Documents](#)

Title: Generation Skipping Transfers (GST) Section 6011 Regulations and Amendments to the Section 6012 Regulations

Abstract: This document contains temporary regulations that provide rules relating to preparation and maintenance of lists with respect to reportable transactions by material advisors under section 6112. These temporary regulations provide the length of time a material advisor has from the date the list maintenance requirement first arises with respect to a reportable transaction to prepare the list that must be maintained under section 301.6112-1T.

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 6112

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Regulation	07/00/2009	

Additional Information: REG-136563-07 Drafting attorney: Charles D. Wien (202) 622-7911 Reviewing attorney: Tara P.

Volungis (202) 622-3684 Treasury attorney: Anita Soucy (202) 622-1766 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-BG89

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Department of the Treasury (TREAS)
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RIN: 1545-BI12

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Title: Extensions of Time to File Entity Classification Elections

Abstract: The regulations permit certain eligible entities to file a late entity classification election on Form 8832 that includes affirmative statements that the eligible entities meet the requirements of the regulations. An eligible entity that does not meet the requirements to file a late entity classification election by filing Form 8832 with the appropriate service center may apply for a letter ruling.

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	06/00/2009	

Additional Information: REG-143705-06 Drafting attorney: Richard T. Probst (202) 622-3060 Reviewing attorney: James A. Quinn (202) 622-3080 Treasury attorney: Steven Frost (202) 622-1788 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-BG01

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Department of the Treasury (TREAS)

Internal Revenue Service (IRS)

RIN: 1545-BI14

 [View Related Documents](#)

Title: Related Corporations and Section 304 (Temporary)

Abstract: This regulation will address related corporations and section 904 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
Interim Final Rule	12/00/2009	

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

Related RINs: Related to 1545-BI13

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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: Final Rule

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
Interim Final Rule	06/00/2009	

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: 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	12/29/2008	73 FR 79421
NPRM Comment Period End	03/30/2009	
Public Hearing	04/20/2009	
Final Action	12/00/2009	

Additional Information: REG-150066-08 Drafting Attorney: Thomas Andrew Durrett (202) 622-3840 Reviewing Attorney: Ethan A. Atticks (202) 622-3840 Treasury Attorney: Ittai Ginnberg (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-BI56

 [View Related Documents](#)

Title: Use of Actuarial Tables in Valuing Annuities, Interests for Life, or Terms of Years, and Remainder or Reversionary Interests

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 7502(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 170; 26 USC 642(c)(5); 26 USC 664(a); 26 USC 2031; 26 USC 2055; 26 USC 2512; 26 USC 7520(c)(2); 26 USC 7805

Legal Deadline: Section 7530(c)(3) requires initial actuarial tables by 12/31/1989. 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
Final Action	06/00/2009	

Additional Information: REG-105643-09 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-BH67; Related to 1545-BH96

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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 7805; 26 USC 905; 26 USC 6689

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/23/1988	53 FR 23659
Second NPRM	11/07/2007	72 FR 62805
Final Action	06/00/2010	

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-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 7805; 26 USC 892

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. 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

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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 7805; 26 USC 936

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: Joseph P. Dewald (202) 435-5265 Reviewing attorney: John E. Hinding (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 1502; 26 USC 53; 26 USC 55 to 59; 26 USC 59A; 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-AQ55

 [View Related Documents](#)

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 7805; 26 USC 964; 26 USC 952

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-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 7805; 26 USC 0882; 26 USC 0884

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		
NPRM	03/08/1996	61 FR 9377

Additional Information: REG-209805-95 (INTL-054-95) Drafting attorney: Mark E. Erwin (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-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-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 7805; 26 USC 7701

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-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: 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 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-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
NPRM	08/25/2008	73 FR 49965
NPRM Comment Period End	11/24/2008	
Next Action Undetermined	06/00/2010	

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-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: 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 7805; 26 USC 45J

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2010	

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-BF20

 [View Related Documents](#)

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: Long-term Action

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 7805; 26 USC 45J

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Regulation	06/00/2010	

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-BF25

 [View Related Documents](#)

Title: Guidance Necessary To Facilitate Business Electronic Filing Under Section 1561

Abstract: These proposed regulations provide guidance necessary to facilitate business electronic filing under section 1561. The regulations will affect component members of controlled groups.

Priority: Info./Admin./Other

Agenda Stage of Rulemaking: Long-term 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
Next Action Undetermined	00/00/0000	
NPRM	12/22/2006	71 FR 76955
NPRM Comment Period End	03/22/2007	

Additional Information: REG-161919-05 Drafting attorney: Grid R. Glyer (202) 622-7930 Reviewing attorney: Steve Hankin (202) 622-7930 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-BF26

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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: 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	03/30/2007	72 FR 15081
NPRM Comment Period End	06/28/2007	72 FR 15081
NPRM	07/16/2008	73 FR 40727
Final Action	06/00/2010	

Additional Information: REG-156779-06 Drafting attorney: Michael I. Gilman (202) 622-3850 Reviewing attorney: Barbara Felker (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-BG37

 [View Related Documents](#)

Title: Notification Requirement for Entities Not Currently Required To File

Abstract: The proposed regulations will describe the time and manner in which certain tax exempt organizations not currently required to file are to provide an annual electronic notice including information set forth in the statute.

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: PL 109-208, 120 Stat 1090 (2006) sec 1223; 26 USC 6033(i)(1); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	11/15/2007	72 FR 64174
NPRM Comment Period End	02/13/2008	
Final Action	06/00/2010	

Additional Information: REG-104942-07 Drafting attorney: Monice L. Rosenbaum (202) 622-6070 Reviewing attorney: Taina Edlund (202) 622-6070 Treasury attorney: Emily Lam (202) 622-5293 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Undetermined

Small Entities Affected: Organizations

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BG38

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

RIN: 1545-BG39

 [View Related Documents](#)

Title: Calculating and Apportioning the Section 11(b)(1) Additional Tax Under Section 1561 for Controlled Groups

Abstract: The regulation will provide guidance to component members of a controlled group in calculating and apportioning

the section 11(b)(1) additional tax.

Priority: Info./Admin./Other

Agenda Stage of Rulemaking: Long-term Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301.7805 (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	00/00/0000	
NPRM	12/26/2007	72 FR 72970
NPRM Comment Period End	03/25/2008	

Additional Information: REG-104713-07 Drafting attorney: Grid R. Glyer (202) 622-7930 Reviewing attorney: Steven Hankin (202) 622-7930 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-BG40

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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: Long-term Action

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	07/00/2010	

Additional Information: REG-116215-07 Drafting attorney: Martin L. Schaffer (202) 622-6070 Reviewing attorney: Sylvia F. Hunt (202) 622-1124 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Undetermined

Small Entities Affected: No
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Federalism: No

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

RIN: 1545-BI10

 [View Related Documents](#)

Title: Infrastructure Improvements Under Section 897

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 7805; 26 USC 897

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-AY89

 [View Related Documents](#)

Title: Disclosure of Returns and Return Information in Judicial and Administrative Tax Proceedings

Abstract: This proposed rule relates to the disclosure of returns and return information in judicial and administrative tax proceedings pursuant to 26 U.S.C. 6103(h)(4).

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; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Withdrawn	09/16/2008	

Additional Information: REG-120297-01 Drafting attorney: Sarah Tate (202) 622-4570 Reviewing attorney: Charles B. Christopher (202) 622-4570 Treasury attorney: Anita Soucy (202) 622-1766 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-BA11

 [View Related Documents](#)

Title: Transactions Involving Obligations of Consolidated Group Members

Abstract: The proposed regulations are regarding intercompany obligations.

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 1502

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	09/28/2007	72 FR 55139
NPRM Comment Period End	12/27/2007	
Partial Withdrawal Notice	02/25/2008	73 FR 9972
Final Action completed by TD 9442	12/29/2008	73 FR 79324

Additional Information: REG-107592-00 Drafting attorney: Frances L. Kelly (202) 622-7072 Reviewing attorney: Michael J. Wilder (202) 622-3393 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

Related RINs: Related to 1545-AW30

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

RIN: 1545-BB41

 [View Related Documents](#)

Title: Amendment to Section 6724 Relating to Failure To File Correct Information Returns

Abstract: Amended regulations to provide an electronic alternative procedure to when the filing of a correction is considered prompt for purposes of section 6724.

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 6724; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/09/2003	68 FR 40857
Withdrawn Without Publication	09/09/2008	

Additional Information: REG-141669-02 Drafting attorney: Matthew P. Howard (202) 622-4910 Reviewing attorney: Blaise Dusenberry (202) 622-4910 Treasury attorney: Eric San Juan (202) 622-0224 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-BB61

 [View Related Documents](#)

Title: Loss on Subsidiary Stock

Abstract: The regulations will provide guidance to corporations that are members of an affiliated group filing a consolidated income tax return and that own stock of a subsidiary. The regulations will provide rules relating to the loss allowed on the transfer of subsidiary stock, and to the reduction of the subsidiary's attributes.

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 337(d); 26 USC 7805; 26 USC 1502

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/23/2007	72 FR 2964
NPRM Comment Period End	04/23/2007	
Final Action Completed by TD 9424	09/17/2008	73 FR 53934

Additional Information: REG-157711-02 Drafting attorney: Marcie P. Barese (202) 622-7790 Reviewing attorney: Theresa A. Abell (202) 622-4117 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-BB84

 [View Related Documents](#)

Title: Real Estate Mortgage Investment Conduit (REMIC) Residuals--Timing of Income for Foreign Holders

Abstract: These proposed regulations cross-reference temporary regulations that address transactions in which partnerships with foreign partners were being used in an attempt to avoid tax on some Real Estate Mortgage Investment Conduit (REMIC) excess inclusions. That avoidance would have violated Congress's clear intention that excess inclusion income should always produce some tax liability. Under the regulations, if a domestic partnership holds REMIC residual interests and allocates excess inclusions from those interests to foreign partners, the foreign partners' recognition of the excess inclusion income is accelerated for purposes of the withholding rules, and the partnership is required to withhold on the income, even in the absence of distributions of cash or property to the foreign partners.

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 860G(b); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/01/2006	71 FR 43398
NPRM Comment Period End	10/30/2006	
Final Action Completed by TD 9415	07/14/2008	73 FR 40171

Additional Information: REG-159929-02 Drafting attorney: Arturo Estrada (202) 622-3900 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-BC63

 [View Related Documents](#)

Title: Guidance Under Section 707 Regarding Disguised Sales

Abstract: This regulation will provide guidance regarding disguised sales of partnership 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 707; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	11/26/2004	69 FR 68838
Withdrawn	01/21/2009	74 FR 3508

Additional Information: REG-149519-03 Drafting attorney: Deane M. Burke (202) 622-3070 Reviewing attorney: Christine Ellison (202) 622-3070 Treasury attorney: William Bowers (202) 622-5721 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-BC88

 [View Related Documents](#)

Title: Transactions Involving the Transfer of No Net Equity Value

Abstract: These regulations will provide guidance regarding the application of sections 332, 351, and 368 in certain transactions involving insolvent corporations.

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 351

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	03/10/2005	70 FR 11903
NPRM Comment Period End	06/08/2005	
Final Action Completed by TD 9434	12/12/2008	73 FR 75566

Additional Information: REG-163314-03 Drafting attorneys: Jean R. Brenner (202) 622-7790, Douglas C. Bates (202) 622-7550, and Bruce A. Decker (202) 622-7550 Reviewing attorneys: Virginia Voorhees (202) 622-7550 and Lisa Fuller (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-BC93

 [View Related Documents](#)

Title: Revision of Section 301.6103(j)-1 for Disclosure to the Bureau of Economic Analysis, Department of Commerce

Abstract: This final regulations relate to the list of items of return information disclosed to the Bureau of Economic Analysis (Bureau). Specifically, the regulation authorizes the IRS to disclose the additional items of return information that have been requested by the Secretary of Commerce for purposes relating to measuring economic change in U.S. National economic accounts.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301.6103(j)(1)(B) (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	07/06/2006	71 FR 38323
NPRM Comment Period End	10/04/2006	
Final Action Completed by TD 9439	12/29/2008	73 FR 79361

Additional Information: REG-148864-03 Drafting attorney: Robin M. Tuczak (563) 328-4431 Treasury attorney: Jeanne Ross (202) 622-0999 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-BE01; Related to 1545-BE02; Related to 1545-BE08

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

RIN: 1545-BD72

 [View Related Documents](#)

Title: Shareholder's Basis in S Corporation

Abstract: This regulation will provide rules relating to the determination of a shareholder's basis in S corporation.

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 1367

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	04/12/2007	72 FR 18417
NPRM Comment Period End	07/12/2007	
Final Action Completed by TD 9428	10/20/2008	73 FR 62199

Additional Information: REG-144859-04 Drafting attorney: Stacy L. Short (202) 622-3070 Reviewing attorney: Leslie H. Finlow (202) 622-3120 Treasury attorney: William Bowers (202) 622-5721 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-BD86

 [View Related Documents](#)

Title: Definition of the "Due Date" for Purposes of Calculating Overpayment Interest Under Section 301.6611(h)

Abstract: These regulations will amend 26 CFR section 301.6611-1(h) to clarify the allowance for overpayment interest in

cases in which an overpayment is credited against an underpayment.

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 6611; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Withdrawn Without Publication	09/09/2008	

Additional Information: REG-148576-04 Drafting attorney: Timothy S. Sheppard (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-BD92

 [View Related Documents](#)

Title: Return for Subchapter T Cooperatives

Abstract: This proposed regulation will amend section 1.6012-2(f) of the Income Tax Regulations to provide that all subchapter T cooperatives as defined under section 1381 are required to a return on Form 1120-C, "U.S. Income Tax Return for Cooperative Associations."

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 6012; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/29/2005	70 FR 43811
NPRM Comment Period End	10/27/2005	
Withdrawn	02/03/2009	

Additional Information: REG-149436-04 Drafting attorney: Matthew P. Howard (202) 622-4910 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: No

Federalism: No

Energy Affected: No

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

RIN: 1545-BD98

 [View Related Documents](#)

Title: Return for Subchapter T Cooperatives (Temporary)

Abstract: This proposed regulation will amend section 1.6012-2(f) of the Income Tax Regulations to provide that all subchapter T cooperatives as defined under section 1381 are required to file a return on Form 1120-C, "U.S. Income Tax Return for Cooperative Associations."

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 6012; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Withdrawn	02/03/2009	

Additional Information: REG-149436-04 Drafting attorney: Matthew P. Howard (202) 622-4910 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: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BD92

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

RIN: 1545-BE40

 [View Related Documents](#)

Title: Definition of Dependent and Other Related Provisions

Abstract: This project will update regulations under sections 2, 151, 152, and other sections of the Internal Revenue Code that refer to the definition of "dependent" in section 152, as amended by the Working Families Tax Relief Act of 2004.

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 152

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Withdrawn Without Publication	02/03/2009	

Additional Information: REG-106682-05 Drafting attorney: Victoria J. Driscoll (202) 622-4920 Reviewing attorney: Donna J. Welsh (202) 622-4920 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

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Department of the Treasury (TREAS)

Internal Revenue Service (IRS)

RIN: 1545-BE45

 [View Related Documents](#)

Title: Balanced System for Measuring Organizational and Employee Performance Within the Internal Revenue Service

Abstract: The IRS finalized temporary regulations amending 26 CFR part 801 to remove limitations on use of quantity measures in measuring and evaluating organizational and employee performance, and to add examples of proper use of quantity measures and records of tax enforcement results.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 801 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 9501; 26 USC 7804; PL 105-206, sec 1201; PL 105-206, sec 1204; 26 USC 7805; ...

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule Completed by TD 9227	10/17/2005	70 FR 60214
NPRM	10/17/2005	70 FR 60256
NPRM Comment Period End	12/16/2005	
Final Action Completed by TD 9426	10/14/2008	73 FR 60627

Additional Information: REG-114444-05 Drafting attorney: Karen F. Keller (202) 622-2954 Reviewing attorney: Neil B. Worden (202) 927-0900 Treasury attorney: Eric San Juan (202) 622-0224 CC: GLS: CLP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BE46

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

RIN: 1545-BF21

 [View Related Documents](#)

Title: Procedures for Administrative Review of a Determination That an Authorized Recipient Has Failed To Safeguard Federal Tax Returns or Return Information

Abstract: Treasury regulation section 301.6103(p)(7)-1 is withdrawn. The NPRM and cross-referenced temporary regulation provide the notice, appeal, and disclosure termination procedures applicable to authorized recipients of Federal tax returns and return information who fail to provide proper safeguarding of the 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 7805; 26 USC 6103(l)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	02/24/2006	71 FR 9487
NPRM Comment Period End	05/25/2006	
Final Action Completed by TD 9445	02/11/2009	74 FR 6829

Additional Information: REG-157271-05 Drafting attorney: Wendy L. Kribell (202) 622-3380 Reviewing attorney: Andrea S. Tucker (202) 622-3320 CC: PA: Branch 7

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Previously Reported as 1545-BF22

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

RIN: 1545-BF62

 [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 temporary 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: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301.6707-1 (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
Temporary Regulations Completed by TD 9425	09/11/2008	73 FR 52784

Additional Information: REG-160868-04 Drafting attorney: Matthew S. Cooper (202) 622-4940 Reviewing attorney: Ashton P. Trice (202) 622-4940 Treasury attorney: Michael Desmond (202) 622-1981 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-BF61

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Department of the Treasury (TREAS)

Internal Revenue Service (IRS)

RIN: 1545-BF87

 [View Related Documents](#)

Title: Treatment of Payments in Lieu of Taxes

Abstract: The notice of proposed rulemaking provides that the Internal Revenue Service and the Department of Treasury propose to modify the standards for treating payments in lieu of taxes as generally applicable taxes for purposes of the private security or payment test under section 141.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.141-4(e)(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	10/19/2006	71 FR 61693
NPRM Comment Period End	01/16/2007	
Final Action Completed by TD 9429	10/24/2008	73 FR 63372

Additional Information: REG-136806-06 Drafting attorney: Carla A. Young (202) 622-3980 Reviewing attorney: James A. Polfer (202) 622-3980 Treasury attorney: John Cross (202) 622-1322 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-BG09

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Title: Gain Recognition Agreements With Respect to Certain Transfers of Stock or Securities by United States Persons to Foreign Corporations

Abstract: These regulations will finalize section 1.367(a)-8T. The regulations will provide rules describing how U.S. taxpayers enter into gain recognition agreements in connection with the transfer of stock or securities to foreign corporations. The regulations will also clarify the effect that certain transactions have on existing gain recognition agreements.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.367(a)-3T; 26 CFR 1.367(a)-8T (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	02/05/2007	72 FR 5228
NPRM Comment Period End	05/07/2007	
Final Action Completed by TD 9446	02/11/2009	74 FR 6952

Additional Information: REG-147144-06 Drafting Attorney: Stephen J. Hawes (202) 622-3860 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-BG11

 [View Related Documents](#)

Title: Guidance Regarding Foreign Base Company Sales Income

Abstract: The proposed regulations provide guidance relating to the manufacturing exception from foreign base company sales income (FBCSI), as defined in section 954(d), with respect to arrangements where the property sold by a controlled foreign corporation (CFC) is manufactured, produced, or constructed pursuant to a contract manufacturing arrangement. These regulations also provide two new manufacturing rules that address a CFC's use of multiple branches that engage in manufacturing, producing, constructing, growing, or extracting activities either with two different items of property or with respect to the same item of property. In addition, these regulations clarify the proper scope and application of the treaty purchasing or selling activities performed by or through a branch or similar establishment as being performed on behalf of the CFC. Finally, the regulations clarify the relationship between the reporting of sales income and "sales activity." These regulations, in general, will affect United States shareholders of controlled foreign corporations.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 6038; 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
NPRM	02/28/2008	73 FR 10716
NPRM Comment Period End	05/28/2008	
Merged With Temporary Final Action-TD 9438	12/29/2008	73 FR 79334

Additional Information: REG-124590-07 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

Related RINs: Merge with 1545-BI50; Related to 1545-BI45

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

RIN: 1545-BG16

 [View Related Documents](#)

Title: Section 7508A--Regulations Relating to Postponement of Certain Deadlines

Abstract: These final regulations relate to the postponement of certain tax-related deadlines by reason of a federally declared disaster or terroristic or military action.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301.7508A-1 (Revision) (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7508 to 7508A; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/15/2008	73 FR 40471
NPRM Comment Period End	10/14/2008	
Final Action Completed by TD 9443	01/15/2009	74 FR 2370

Additional Information: REG-142680-06 Drafting attorney: Mary E. Keys (202) 622-4570 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-BG25

 [View Related Documents](#)

Title: Anti-Avoidance and Anti-Loss Reimportation Rules Applicable Following a Loss on Disposition of Stock of Consolidated Subsidiaries

Abstract: This document will provide proposed regulations that add a new general anti-avoidance rule and revise the anti-loss reimportation rules in 1.1502-35. The purpose of the rules is to prevent the duplication of loss and prevent a consolidated group of corporations from obtaining more than one tax benefit from a single economic loss.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.1502-35 (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	04/10/2007	72 FR 17814
NPRM Comment Period End	07/09/2007	
Withdrawn	02/05/2009	

Additional Information: REG-156420-06 Drafting attorney: Marcie P. Barese (202) 622-7790 Reviewing attorney: Theresa A. Abell (202) 622-4117 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-BG58

 [View Related Documents](#)

Title: Employer-Owned Life Insurance

Abstract: These proposed regulations implement the statutory mandate to require reporting concerning employer-owned life insurance.

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 6039I; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	11/13/2007	72 FR 63838
NPRM Comment Period End	01/14/2008	
Final Action Completed by TD 9431	11/06/2008	73 FR 65981

Additional Information: REG-115910-07 Drafting attorney: Linda K. Boyd (202) 622-3970 Reviewing attorney: Sheryl B. Flum (202) 622-7378 Treasury attorney: Mark S. Smith (202) 622-0180 CC: FIP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BG59

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

RIN: 1545-BG80

 [View Related Documents](#)

Title: Automatic Contribution Arrangements

Abstract: The proposed regulations provide guidance on how a qualified cash or deferred arrangement can become a qualified automatic contribution arrangement and avoid the ADP test of section 401(k)(3)(A)(ii). The proposed regulations also provide guidance on how an automatic contribution arrangement can permit an employee to make withdrawals from an eligible automatic contribution arrangement that he did not wish to have the employer make.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.401(k)-3; 26 CFR 1.401(m)-3; 26 CFR 1.414 (w)-1; 26 CFR 54.4979-1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 401(k)(13); 26 USC 401(m)(12); 26 USC 414 (w); 26 USC 4979(f); 26 USC 7805; ...
Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	11/08/2007	72 FR 63144
NPRM Comment Period End	02/06/2008	
Public Hearing	05/19/2008	
Final Rule	02/24/2009	74 FR 8200

Additional Information: REG-133300-07 Drafting attorney: William D. Gibbs (202) 622-7631 Reviewing attorney: Lisa Mojiri-Azad (202) 622-6060 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-BG82

 [View Related Documents](#)

Title: HIPAA Newborns' and Mothers' Health Protection Act

Abstract: The regulations provide guidance for group health plans that provide benefits for hospital stays in connection with childbirth relating to requirements for minimum lengths of stay.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 54.9811-1 (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
Interim Final Rule	10/27/1998	63 FR 57546
NPRM	10/27/1998	63 FR 57565
Final Action Completed by TD 9427	10/20/2008	73 FR 62410

Additional Information: REG-109708-97 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

Government Levels Affected: No

Federalism: No

Related RINs: Related to 1545-AV12

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

RIN: 1545-BG83

 [View Related Documents](#)

Title: Tax Return Preparer Penalties Under Section 6694

Abstract: The Internal Revenue Service will issue proposed regulations that revise the definition of "tax return preparer" consistent with section 8246 of the Small Business and Work Opportunity Tax Act of 2007, Public Law 110-28. The proposed regulations will also alter the standards of conduct that preparers must meet to avoid imposition of penalties for preparing a return where there is an understatement of tax and the tax preparer knew, or reasonably should have known, of the tax treatment of a return position.

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 6060; 26 USC 6107; 26 USC 6109; 26 USC 6694 to 6696; 26 USC 7701(a)(36); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/17/2008	73 FR 34560
Outlines of Topics Due	08/04/2008	
Public Hearing	08/18/2008	
NPRM Comment Period End	08/18/2008	
Final Action Completed by TD 9436	12/22/2008	73 FR 78430

Additional Information: REG-129243-07 Drafting attorney: Michael E. Hara (202) 622-7419 Reviewing attorney: James C. Gibbons (202) 622-4910 CC: PA: Branch 1

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Organizations

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BG84

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

RIN: 1545-BG84

 [View Related Documents](#)

Title: Tax Preparer Penalties Under Section 6694

Abstract: The Internal Revenue Service will issue temporary regulations that revise the definition of "tax return preparer" consistent with section 8246 of the Small Business and Work Opportunity Tax Act of 2007, Public Law 110-28. The temporary regulations will also alter the standards of conduct that preparers must meet to avoid imposition of penalties for preparing a return where there is an understatement of tax and the tax preparer knew, or reasonably should have known, of the tax treatment of a return position.

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 6060; 26 USC 6107; 26 USC 6109; 26 USC 6694 to 6696; 26 USC 7701(a)(36); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Regulations Withdrawn	12/22/2008	73 FR 78430

Additional Information: REG-129243-07 Drafting attorney: Michael E. Hara (202) 622-7419 Reviewing attorney: James C. Gibbons (202) 622-4910 CC: PA: Branch 1

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Organizations

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BG83

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

RIN: 1545-BH05

 [View Related Documents](#)

Title: Limiting Individual Taxpayer Identification Numbers (ITINs) To Tax Reporting Purposes

Abstract: Section 6109(a)(1) authorizes the Secretary to prescribe the use of a taxpayer identification number (TIN). These regulations emphasize that the IRS may use TINs only for tax administration purposes, unless directed by statute to share TINs or use them for other purposes. These regulations also describe the limited scope and use of a specific type of TIN, the ITIN.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301.6109-1 (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
Withdrawn Without Publication	10/02/2008	

Additional Information: REG-161778-02 Drafting attorney: Timothy S. Sheppard (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: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)

Internal Revenue Service (IRS)

RIN: 1545-BH11

 [View Related Documents](#)

Title: Application of Section 338 to Insurance Companies

Abstract: These proposed regulations by reference to temporary regulations incorporated within TD 9257 (71 FR 17990) provide guidance in the following areas: Guidance is provided with regard to the determination of the adjusted basis of section 197 amortizable assets resulting from certain reinsurance transactions and the interplay of those rules with regard to the requirement for the capitalization by insurance companies of policy acquisition expenses. These proposed regulations by reference to the temporary regulations provide rules that apply to insurance reserve increases by a new target insurance company after a stock purchase which is treated as a deemed asset sale under section 338. Additionally, these proposed regulations by reference to temporary regulations also allow the new target insurance company in a deemed asset sale to use the historical loss payment pattern elected by the old target under section 846(e) to continue to be used by new target insurance company, unless new target chooses to revoke that existing election.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.197-2; 26 CFR 1.338-1; 26 CFR 1.338-11; 26 CFR 1.846-2; 26 CFR 1.846-4; ... (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 197(f)(5); 26 USC 338; 26 USC 846(e)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	03/08/2002	67 FR 10641
Public Hearing	09/18/2002	
Final Action Completed by TD 9377	01/23/2008	73 FR 3868

Additional Information: REG-118861-00 Drafting attorney: William T. Sullivan (202) 622-7052 Reviewing attorney: Donald J. Drees (202) 622-3970 Treasury attorney: Mark Smith (202) 622-0180 CC: FIP

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-AY49

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

RIN: 1545-BH22

 [View Related Documents](#)

Title: The Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) Special Enforcement Regulation--Tax Avoidance Transactions

Abstract: These regulations will allow the IRS to convert partnership items to non-partnership items where the application of the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) partnership procedures to certain tax avoidance transactions interferes with the effective and efficient enforcement of the Internal Revenue laws.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 301.6231(c)-9 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 6231(c)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	02/13/2009	74 FR 7205
Withdrawn	04/24/2009	

Additional Information: REG-138326-07 Drafting attorney: Robert T. Wearing (202) 622-4940 Reviewing attorney: William A. Heard (202) 622-7201 Treasury attorney: Bryon Christensen (202) 622-1335 CC: PA: Branch 7

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-BH23

 [View Related Documents](#)

Title: Addition of Bulgaria to Section 7701 Per Se List

Abstract: This regulation added Bulgaria's aktsionerno druzhestvo to list of per se corporations under section 7701.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301.7701-2 (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
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NPRM	03/21/2008	73 FR 15107
Final Action Completed by TD 9433	11/28/2008	73 FR 72345

Additional Information: REG-143468-07 Drafting attorney: Stephen J. Hawes (202) 622-3860 Reviewing attorney: David Bailey (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-BH24

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Department of the Treasury (TREAS)

Internal Revenue Service (IRS)

RIN: 1545-BH27

 [View Related Documents](#)

Title: Regulations Coordinating Section 355(d) and Other Provisions

Abstract: The proposed regulations provide guidance under section 355(d) of the Internal Revenue Code relating to the definition of the term "purchase" as it relates to the tax status of a distribution under section 355 of the Code.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1.355-6 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 355(d)(9)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Withdrawn	03/18/2009	

Additional Information: REG-142205-07 Drafting attorney: Eugene R. Raineri (202) 622-7718 Reviewing attorney: Richard K. Passales (202) 622-7530 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-BH29

 [View Related Documents](#)

Title: Disclosure of Return Information to the Bureau of the Census

Abstract: This Notice of Proposed Rulemaking amending the section 6103(j)(1)(A) regulation relates to an addition to the list of items of return information disclosed to the Bureau of the Census (Bureau). The proposed regulations add one item of return information for use in producing the Bureau's annual Survey of Industrial Research and Development.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.6103(j)(1)(A) (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	12/31/2007	72 FR 74246
NPRM Comment Period End	03/31/2008	
Withdrawn	02/05/2009	

Additional Information: REG-147832-07 Drafting attorney: Wendy L. Kribell (202) 622-4570 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

Related RINs: Related to 1545-BH30

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Department of the Treasury (TREAS)

Internal Revenue Service (IRS)

RIN: 1545-BH36

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Title: Presidential Primary Matching Payment Account

Abstract: Section 702.9037-2 of the Financing of Presidential Election Campaigns Regulations will be amended to require prompt payments from the Presidential Primary Matching Payment Account (the Account). The regulations will be amended to permit payments from the Account to certified primary candidates as soon as funds are available in the Account.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 702.9037-1 and 702.9037-2 (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	02/14/2008	73 FR 8632
NPRM Comment Period End	05/14/2008	

Final Action Completed by TD 9432

11/13/2008

73 FR 67103

Additional Information: REG-149475-07 Drafting attorney: Karla M. Meola (202) 622-4930 Reviewing attorney: John P. Moriarty (202) 622-4960 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-BH41

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Department of the Treasury (TREAS)

Internal Revenue Service (IRS)

RIN: 1545-BH55

 [View Related Documents](#)

Title: Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) Special Enforcement Regulation--Tax Avoidance Transactions

Abstract: These temporary regulations will allow the IRS to convert partnership items to non-partnership items where the application of the TEFRA partnership procedures to certain tax avoidance transactions interferes with the effective and efficient enforcement of the Internal Revenue laws.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301.6231(c)-9 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 7805; 26 USC 6231(c)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Withdrawn	02/05/2009	

Additional Information: REG-138326-07 Drafting attorney: Robert T. Wearing (202) 622-4570 Reviewing attorney: William A. Heard (202) 622-4570 CC: PA: Branch 7

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related RINs: Related to 1545-BH22

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

RIN: 1545-BH61

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Title: Guidance Regarding the Treatment of Stock of a Controlled Corporation Under Section 355(a)(3)(B)

Abstract: These temporary regulations will provide guidance regarding the hot stock rule under section 355(a)(3)(B).

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

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
Temporary Regulations Completed by TD 9435	12/15/2008	73 FR 75946

Additional Information: REG-150670-07 Drafting attorney: Russell P. Subin (202) 622-7790 Reviewing attorney: Stephen P. Fattman (202) 622-7700 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

Related RINs: Related to 1545-BH49

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

RIN: 1545-BH85

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Title: Form 990 Implementation Regarding Exempt Organization

Abstract: Amendments to conform regulations to Form 990, Return of Organizations Exempt from Income Tax.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 6033 (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
Temporary Regulations Completed by TD 9423	09/09/2008	73 FR 52527

Additional Information: REG-142333-07 Drafting attorney: Terri L. Harris (202) 622-6070 Reviewing attorney: Galina V. Kolomietz (202) 622-6070 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BH28

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Department of the Treasury (TREAS)

Internal Revenue Service (IRS)

RIN: 1545-BH93

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Title: Allocation of Basis and Consideration Received in Certain Exchanges

Abstract: The guidance will address the allocation of basis and consideration received in exchanges to characterize the transaction and determine the basis consequences that follow.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 351; 26 CFR 356; 26 CFR 358; 26 CFR 368; 26 CFR 1001 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 358(b); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Withdrawn	02/06/2009	

Additional Information: REG-142640-07 Drafting attorney: Rebecca O. Burch (202) 622-7305 Reviewing attorney: T. Ian Russell (202) 622-7108 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-BH93

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Title: Information Reporting for Discharges of Indebtness

Abstract: The temporary regulations amend section 1.6050P-1 by adding a definition of creditor for purposes of section 1.6050P-1(b)(2)(iv). The definition will limit application of the 36-month nonpayment testing period (one of the identifiable events, triggering the information reporting requirements under section 6050P) to banks and other financial entities as defined in the original 1993 definition of applicable financial entities.

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 6050P

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Regulations Completed by TD 9430	11/10/2008	73 FR 66539

Additional Information: REG-118327-08 Drafting attorney: Barbara M. Pettoni (202) 622-4910 Reviewing attorney: James C. Gibbons (202) 622-4910 CC: PA: Branch 1

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BH98

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

RIN: 1545-BI00

 [View Related Documents](#)

Title: Amendments to the Section 7216 Regulations--Disclosure or Use of Information by Preparers of Returns, Social Security Numbers

Abstract: This action proposes amendments to 26 CFR part 301 under section 7216 to provide modified rules relating to the disclosure of a taxpayer's social security number constituting tax return information to a tax return preparer located outside of the United States for purposes of tax return preparation. It proposes a limited exception to the general prohibition against disclosure of SSNs to tax return preparers located outside of the United States when the tax return preparer located in the United States has in place an "adequate data protection safeguard."

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 6713; 26 USC 7216; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/02/2008	73 FR 37910
Outlines Due Date	09/15/2008	

NPRM Comment Period End	09/30/2008	
Public Hearing	10/06/2008	
Final Action Completed by TD 9437	12/16/2008	73 FR 76216

Additional Information: REG-121698-08 Drafting attorney: Lawrence E. Mack (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-BI01

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

RIN: 1545-BI07

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Title: Withdrawal of Proposed Sections 1.1502-13(e)(4) and 1.1502-32(c)(1)(ii)

Abstract: The proposed rule withdraws proposed sections 1.1502-13(e)(4) and 1.1502-32(c)(1)(ii) that were published in the Federal Register on January 23, 2007.

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 1502

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Withdrawn	02/05/2009	

Additional Information: REG-129027-08 Drafting attorney: Marcie P. Barese (202) 622-7790 Reviewing attorney: Theresa A. Abell (202) 622-7700 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-BI39

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Title: Time for Filing Employment Tax Returns and Modifications to the Deposit Rules

Abstract: Temporary regulations regard filing of Form 944, which is an annual form to report employment taxes that replaces quarterly Forms 941, and depositing employment taxes that replaces current temporary regulations regarding Form 944.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 31.6011(a)-1; 26 CFR 31.6011-(a)-4; 26 CFR 31.6302-1 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 26 USC 6011; 26 USC 6302; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Regulations Completed by TD 9440	12/29/2008	73 FR 79354

Additional Information: REG-148568-04 Drafting attorney: Audra M. Dineen (202) 622-4910 Reviewing attorney: Blaise G. Dusenberry (202) 622-4910 CC: PA: Branch 1

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Related RINs: Related to 1545-BI38; Related to 1545-BD93

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

RIN: 1545-BI42

 [View Related Documents](#)

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 (Temp

Abstract: These temporary regulations will address updates to regulations under sections 367 and 1248.

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
Final Action Completed by TD 9444	02/11/2009	74 FR 6824

Additional Information: REG-147636-08 Drafting Attorney: Sean W. Mullaney (202) 622-3860 Reviewing Attorney: John J.

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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-BI41

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Department of the Treasury (TREAS)

Internal Revenue Service (IRS)

RIN: 1545-BI46

 [View Related Documents](#)

Title: Section 482: Methods To Determine Taxable Income in Connection with a Cost Sharing Arrangement (Temporary)

Abstract: These temporary regulations will provide additional guidance on cost sharing arrangements under section 482.

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 0482; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Temporary Regulations Completed by TD 9441	01/05/2009	74 FR 340

Additional Information: REG-144615-02 Drafting Attorney: Kenneth P. Christman (202) 435-5265 Reviewing Attorney: Christopher J. Bello (202) 435-5265 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

Related RINs: Related to 1545-BB26; Related to 1545-BI47

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Department of the Treasury (TREAS)

Internal Revenue Service (IRS)

RIN: 1545-BI50

 [View Related Documents](#)

Title: Guidance Related to Section 954(d)(2) Branch Rules

Abstract: These temporary 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: 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
Temporary Final Action Completed by TD 9438	12/29/2008	73 FR 79334

Additional Information: REG-150066-08 Drafting Attorney: Thomas Andrew Durrett (202) 622-3840 Reviewing Attorney: Ethan A. Atticks (202) 622-3840 Treasury Attorney: Ittai Ginnberg (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-BI45; Merge with 1545-BG11

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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) request 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: PreRule

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
ANPRM	04/00/2009	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

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: OTS is proposing to reduce regulatory burden by updating and revising its rules on securities-related activities of savings associations. First, the proposed rule describes the existing authority of Federal savings associations to engage in various securities broker, dealer, and underwriting activities under the Home Owners' Loan Act (HOLA). This description should reduce compliance burdens by making OTS positions regarding the permissibility of these activities readily available to all. OTS is also updating the existing prohibition on the sale of debt and equity securities issued by a savings association or its affiliate at the offices of a savings association. This change will reduce burden on savings associations by adding new exceptions and by eliminating consumer protection rules that overlap, and in some cases conflict, with other Agency guidance. Finally, the proposed rule would eliminate various obsolete OTS securities activity regulations.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 506; 12 CFR 545; 12 CFR 559; 12 CFR 563 (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 1817; 12 USC 1820; 12 USC 1828; 12 USC 1831o; 12 USC 3806; 42 USC 4106; 44 USC 3501 et seq

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/00/2009	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Undetermined

Small Entities Affected: Business

Federalism: Undetermined

Energy Affected: No

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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). More recently, 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 proposed rule on December 26, 2006. Following adoption of a final rule, 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 and 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 554 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 1462 to 1462a; 12 USC 1463; 12 USC 1467a

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	04/00/2009	

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-AC26

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Title: Confidentiality of Suspicious Activity Reports

Abstract: OTS is proposing to amend 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: Proposed 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	

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 is proposing to revise its regulations governing the release of unpublished OTS information set forth in 12 CFR part 510. The primary change being proposed would clarify that the OTS's decision to release a suspicious activity report (SAR) will be governed by the standards set forth in proposed amendments to the OTS's SAR regulation at 12 CFR 563.180 that are part of a separate, but simultaneous, rulemaking.

Priority: Other Significant

Agenda Stage of Rulemaking: Proposed 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	

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-AC01

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Title: Procedures To Enhance the Accuracy and Integrity of Information Furnished to Consumer Reporting Agencies Under Section 312 of the Fair and Accurate Credit Transactions Act

Abstract: The Office of the Comptroller of the Currency, Federal Reserve Board, Federal Deposit Insurance Corporation, Office of Thrift Supervision, National Credit Union Administration and Federal Trade Commission issued an Advance Notice of Proposed Rulemaking to gather information for developing guidelines and regulations required by section 312 of the Fair and Accurate Credit Transactions Act (FACT Act). They subsequently issued a proposed rule. Pursuant to section 312, the Agencies must (1) Establish guidelines for use by persons that furnish information to consumer reporting agencies regarding the accuracy and integrity of the consumer information that they furnish to those agencies; and (2) prescribe regulations that require furnishers to establish reasonable policies and procedures for implementing the guidelines. Section 312 also requires the agencies jointly to prescribe regulations that identify the circumstances under which a furnisher shall be required to reinvestigate a dispute concerning the accuracy of information contained in a consumer report on a consumer based on a direct request of the consumer. The comment period on the proposed rule closed in February 2008 and the various agencies are developing the final rule.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 571 (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 1828; 12 USC 1831p-1; 12 USC 1881

to 1884; 15 USC 1681s; 15 USC 1681s-2

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	03/22/2006	71 FR 14419
ANPRM Comment Period End	05/22/2006	
NPRM	12/13/2007	72 FR 70944
NPRM Comment Period End	02/11/2008	
Final Rule	04/00/2009	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

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-AC12

 [View Related Documents](#)

Title: Model Privacy Form Under the Gramm-Leach-Bliley Act

Abstract: OCC, the Board, FDIC, NCUA, FTC, CFTC, SEC, and OTS (the Agencies) proposed amendments to their rules that implement the privacy provisions of the Gramm-Leach-Bliley Act. These rules require financial institutions to provide initial and annual privacy notices to their customers. As required under section 728 of the Financial Services Regulatory Relief Act of 2006, the Agencies proposed a safe harbor model privacy form that financial institutions may use to provide disclosures under the privacy rules. This proposal would remove the Sample Clauses contained in these rules as of 2 years after the date a final rule is published.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 573 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 1462a; 12 USC 1463 and 1464; 12 USC 1828; 15 USC 6801 et seq; PL 109-351, sec 728, 120 Stat 2003

Legal Deadline:

Action	Source	Description	Date
NPRM	Statutory	Proposed model form published.	04/11/2007

Timetable:

Action	Date	FR Cite
NPRM	03/29/2007	72 FR 14940
NPRM Comment Period End	05/29/2007	

Final Rule

06/00/2009

Regulatory Flexibility Analysis

Required: Undetermined

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Energy Affected: No

Related Agencies: Joint : OCC; Joint : FRS; Joint :

FDIC; Joint : NCUA; Joint : CFTC; Joint : SEC; Joint : FTC

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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: In a joint NPR with the other banking agencies, OTS proposed a new risk-based capital framework (standardized 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 Measurement and Capital Standards: A Revised Framework" (New Accord) released by the Basel Committee on Banking Supervision. The standardized framework would be available, on an optional basis, to a savings association that currently applies the general risk-based capital rules. However, it would not be available to a savings association that is required to use the advanced capital adequacy framework contained in the Basel II Final Rule. 72 FR 69288 (Dec. 7, 2007).

Priority: Economically Significant

Agenda Stage of Rulemaking: Final Rule

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
NPRM	07/29/2008	73 FR 43982
NPRM Comment Period End	10/27/2008	
Final Action	09/00/2009	

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-AC23

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Title: Prohibited Service at Savings and Loan Holding Companies

Abstract: OTS adopted an interim final rule implementing section 710(a) of the Financial Services Regulatory Relief Act of 2006, which added a new section 19(e) to the Federal Deposit Insurance Act (FDIA). Section 19(e) of the FDIA prohibits any person who has been convicted of any criminal offense involving dishonesty or a breach of trust, or money laundering, or has agreed to enter into a pretrial diversion or similar program in connection with a prosecution for such an offense from holding certain positions with respect to a savings and loan holding company (SLHC). OTS is adopting a final rule implementing section 19(e) of the FDIA. The final rule describes the actions that are prohibited under the statute and describes procedures for applying for an OTS order granting a case-by-case exemption.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: Undetermined

Unfunded Mandates: No

CFR Citation: 12 CFR 509; 12 CFR 585 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 504; 5 USC 554 to 557; 12 USC 1464; 12 USC 1467 to 1467a; 12 USC 1468; 12 USC 1817(j); 12 USC 1818; 12 USC 1820(k); 12 USC 1829(e); 12 USC 3349; 12 USC 4717; 15 USC 78(l); 15 USC 78o-5; 28 USC 2461 note; 31 USC 5321; 42 USC 4012a; 12 USC 1462 to 1462a; 12 USC 1463

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule	05/08/2007	72 FR 25948
Interim Final Rule Comment Period End	07/09/2007	
Interim Final Rule Effective	02/29/2008	
Final Rule	06/00/2009	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Previously Reported as 1550-AC14

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Department of the Treasury (TREAS)
Office of Thrift Supervision (OTS)

RIN: 1550-AC30

 [View Related Documents](#)

Title: Fair Credit Reporting Affiliate Marketing Regulations; Identity Theft Red Flags and Address Discrepancies under the Fair and Accurate Credit Transactions Act of 2003

Abstract: The Office of Thrift Supervision, together with the Board of Governors of the Federal Reserve System, the Federal Deposit Insurance Corporations, the Comptroller of the Currency, the National Credit Union Administration, and the Federal Trade Commission, plan to issue a final rule to make technical corrections to two previously-issued FACT Act rules. The agencies are making one clarification to the model forms and one clarification to the instructions accompanying the model forms contained in the November 7, 2007 final rules to implement the affiliate marketing provisions of the Fair and Accurate Credit Transactions Act of 2003. The agencies are also making a few technical corrections to the November 9, 2007 final rules to implement the identity theft red flags and address discrepancy provisions of the FACT Act.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: Undetermined

Unfunded Mandates: No

CFR Citation: 12 CFR 571 (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 1467a; 12 USC 1828; 12 USC 1831p-1; 12 USC 1881-1884; 15 USC 1681b; 15 USC 1681c; 15 USC 1681m; 15 USC 1681s; 15 USC 1681s-1; 15 USC 1681t; 15 USC 1681w; 15 USC 6801 and 6805; PL 108-159

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Final Rule	04/00/2009	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related Agencies: Joint : FRS; Joint : FDIC; Joint :
OCC; Joint : NCUA; Joint : FTC

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Department of the Treasury (TREAS)
Office of Thrift Supervision (OTS)

RIN: 1550-AC02

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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 late 2009, savings associations eligible for the market risk rule would adjust their risk-based capital ratios to reflect market risk.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term Action

Major: Undetermined

Unfunded Mandates: Undetermined

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-AC24

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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.

Priority: Substantive, Nonsignificant

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; 12 USC 1462a; 12 USC 1463; 12 USC 1464; 12 USC 1467a; 12 USC 1828(note)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Final Rule	00/00/0000	
NPRM	10/27/2008	73 FR 63656
NPRM Comment Period End	11/26/2008	

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-AC17

 [View Related Documents](#)

Title: Unfair or Deceptive Acts or Practices

Abstract: OTS issued an advance notice of proposed rulemaking to solicit comment on its regulations relating to unfair or deceptive acts or practices to determine whether and, if so, to what extent, additional regulation is needed to ensure customers of OTS-regulated entities are treated fairly. The FRB, NCUA and OTS issued a final rule on January 29, 2009 with an effective date of July 1, 2009.

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; 12 USC 1467a; 12 USC 1820; 12 USC 1828; 12 USC 1831p-1; 12 USC 1881 to 1884; 15 USC 57a

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	08/06/2007	72 FR 43570
ANPRM Comment Period End	11/05/2007	
NPRM	05/19/2008	73 FR 28904
NPRM Comment Period End	08/04/2008	
Final Rule	01/29/2009	74 FR 5498
Final Rule Effective	07/01/2010	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Related Agencies: Joint : FRS; Joint : NCUA

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Department of the Treasury (TREAS)

Office of Thrift Supervision (OTS)

RIN: 1550-AC21

 [View Related Documents](#)

Title: Community Reinvestment Act Regulations

Abstract: The OCC, Board, FDIC, and OTS are planning to issue a notice of proposed rulemaking that would revise certain provisions of the rules implementing the Community Reinvestment Act (CRA). The proposal would also provide favorable CRA consideration for certain additional activities.

Priority: Substantive, Nonsignificant

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 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
Withdrawn	01/26/2009	

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-AC22

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Title: Minimum Capital Ratios: Deduction of Goodwill Net of Associated Deferred Tax Liability

Abstract: In a joint Final rule the banking agencies amended their capital regulations to permit banks, bank holding companies, and saving associations (collectively, banking organizations) to reduce the amount of goodwill that a banking organization must deduct from tier 1 capital by the amount of any deferred tax liability associated with that goodwill.

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 to 1462a; 12 USC 1463 and 1464; 12 USC 1467a; 12 USC 1828 (note)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	09/30/2008	73 FR 56756
NPRM Comment Period End	10/30/2008	
Final Rule	12/30/2008	73 FR 79602
Final Rule Effective	01/29/2009	

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-AC27

 [View Related Documents](#)

Title: Rules of Practice and Procedure in Adjudicatory Proceedings; Civil Money Penalty Inflation Adjustment

Abstract: The Federal Civil Monetary Penalty Inflation Adjustment Act of 1990 requires all federal agencies with statutory authority to impose civil money penalties (CMPs) to evaluate and adjust those CMPs every four years. OTS last adjusted its CMP statutes in 2004. Consequently, OTS is issuing this final rule to implement the required adjustments to OTS's CMP statutes.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 509 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 5 USC 504; 5 USC 554-557; 12 USC 1464; 12 USC 1467; 12 USC 1467a; 12 USC 1468; 12 USC 1817(j); 12 USC 1818; 12 USC 3349; 12 USC 4717; 15 USC 78(l); 15 USC 78o-5; 15 USC 78u-2; 28 USC 2461 note; 31 USC 5321; 42 USC 4012a

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Final Rule Effective	10/27/2008	
Final Rule	10/27/2008	73 FR 63625

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

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Department of the Treasury (TREAS)
Office of Thrift Supervision (OTS)

RIN: 1550-AC29

 [View Related Documents](#)

Title: Community Reinvestment Act Regulations

Abstract: The OCC, the Board, the FDIC, and the OTS are amending their CRA regulations to adjust the asset-size thresholds used to define "small bank" or "small savings association" and "intermediate small bank" or "intermediate 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: Routine and Frequent

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 USC 1462a; 12 USC 1463-1464; 12 USC 1467a; 12 USC 1814; 12 USC 1816; 12 USC 1828(c); 12 USC 2901-2907

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Final Rule	12/22/2008	73 FR 78153

Final Rule Effective

01/01/2009

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Energy Affected: No

Related Agencies: Joint : OCC; Joint : FRS; Joint : FDIC

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Department of the Treasury (TREAS)

Comptroller of the Currency (OCC)

RIN: 1557-AD21

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Title: Guidelines for Furnishers of Information to Consumer Reporting Agencies

Abstract: The OCC, FRB, FDIC, OTS, NCUA, and FTC plan to request 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: PreRule

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 41 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 1 et seq; 12 USC 24(Seventh); 12 USC 93a; 12 USC 481; 12 USC 484; 12 USC 1818; 15 USC 1681a to 1681c; 15 USC 1681m; 15 USC 1681s; 15 USC 1681s-2; 15 USC 1681s-3; 15 USC 1681t; 15 USC 1681w; sec 214, PL 108-159, 117 Stat 1952

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	05/00/2009	

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-AB93

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

Legal Authority: 12 USC 93a; 12 USC 1828(t)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	04/00/2009	

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-AD16

 [View Related Documents](#)

Title: Standards Governing the Release of a Suspicious Activity Report

Abstract: The OCC is proposing 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 21.11(k), that will be published contemporaneously with the part 4 proposal.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed 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; 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)(2)-(3); 12 USC 1818(u)-(v); 12 USC 1820(d)(6); 12 USC 1820(k); 12 USC 1821(c), (o), (t); 12 USC 1831m; 12 USC 1831p-1; 12 USC 1831o; 12 USC 1833e; 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 5318(g)(2); 31 USC 9701; 42 USC 3601; 44 USC 3506; 44 USC 3510

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	03/09/2009	74 FR 10136
NPRM Comment Period End	06/08/2009	

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

 [View Related Documents](#)

Title: Confidentiality of Suspicious Activity Report

Abstract: The OCC is proposing 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 would also 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: Proposed 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	

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-AD22

 [View Related Documents](#)

Title: Freedom of Information Act

Abstract: The OCC issued a notice of proposed rulemaking 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: Proposed Rule

Major: Undetermined

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)-(v); 12 USC 1820(d)(6), (k); 12 USC 1821(o), (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	

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.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: Undetermined

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	04/00/2009	

Regulatory Flexibility Analysis

Required: Undetermined

Government Levels Affected: Undetermined

Federalism: Undetermined

Energy Affected: Undetermined

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Department of the Treasury (TREAS)

Comptroller of the Currency (OCC)

RIN: 1557-AC80

 [View Related Documents](#)

Title: Interagency Proposal for Model Privacy Form Under the Gramm-Leach-Bliley Act

Abstract: Pursuant to section 728 of the Financial Services Regulatory Relief Act, the OCC, FRB, FDIC, OTS, NCUA, FTC, CFTC, and SEC jointly proposed, on March 29, 2007, to amend their rules that implement sections 502 and 503 of the Gramm-Leach-Bliley Act to allow financial institutions to provide a safe harbor model privacy form and remove the sample clauses contained in these rules as of 2 years after the publication date of a final rule. The Agencies will issue a final rule that reflects comments received from the public.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 40 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 15 USC 6801 et seq

Legal Deadline: Section 728 of the Financial Services Regulatory Relief Act of 2006 (Pub. L. 109-351, Oct. 13, 2006) requires that a model privacy form be issued in proposed form for comment no later than April 11, 2007.

Action	Source	Description	Date
NPRM	Statutory	Interagency NPRM must be issued by 4/11/2007.	04/11/2007

Timetable:

Action	Date	FR Cite
ANPRM	12/30/2003	68 FR 75164
ANPRM Comment Period End	03/29/2004	
NPRM	03/29/2007	72 FR 14940
NPRM Comment Period End	05/29/2007	
Final Action	04/00/2009	

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-AC89

 [View Related Documents](#)

Title: Accuracy and Integrity of Information Furnished to a Consumer Reporting Agency

Abstract: The OCC, FRB, FDIC, OTS, NCUA, and FTC plan to issue a final rule that will implement section 312 of the Fair and Accurate Credit Transactions Act of 2003 (FACT Act), relating to the accuracy and integrity of the information furnished to a consumer reporting agency and the ability of consumers to dispute information directly with persons who furnish information to a consumer reporting agency.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 41 (To search for a specific CFR, visit the [Code of Federal Regulations](#))

Legal Authority: 12 USC 1 et seq; 12 USC 24(seventh); 12 USC 93a; 12 USC 481; 12 USC 484; 12 USC 1818; 15 USC 1681a to 1681c; 15 USC 1681m; 15 USC 1681s; 15 USC 1681s-2 and 1681s-3; 15 USC 1681t; 15 USC 1681w; sec 214, PL 108-159, 117 Stat 1952

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	03/22/2006	71 FR 14419
ANPRM Comment Period End	05/22/2006	
NPRM	12/13/2007	72 FR 70944
NPRM Comment Period End	02/11/2008	
Final Action	05/00/2009	

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-AD07

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Title: Basel II Standardized Approach

Abstract: The OCC, FRB, FDIC, and OTS have decided to withdraw the proposed revisions to the existing domestic risk-based capital framework known as Basel 1A. Instead, 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.

Priority: Economically Significant

Agenda Stage of Rulemaking: Final Rule

Major: Yes

Unfunded Mandates: Private Sector

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

Regulatory Plan:

Statement of Need:

Legal Basis:

Alternatives:

Costs and Benefits:

Risks:

Timetable:

Action	Date	FR Cite
NPRM	07/29/2008	73 FR 43982
NPRM Comment Period End	10/27/2008	
Final Action	09/00/2009	

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-AD14

 [View Related Documents](#)

Title: Fair Credit Reporting Affiliate Marketing Regulations; Identity Theft Red Flags and Address Discrepancies Under the Fair and Accurate Credit Transactions Act of 2003

Abstract: The OCC, FRB, FDIC, OTS and NCUA published in the Federal Register final rules to implement the affiliate marketing provisions of the Fair and Accurate Credit Transactions Act of 2003 (FACT Act) on November 7, 2007. The FTC published its final affiliate marketing rule on October 30, 2007. The OCC, FRB, FDIC, OTS, NCUA and the FTC (Agencies) published in the Federal Register final rules and guidelines to implement the identity theft red flags and address discrepancy provisions of the FACT Act on November 9, 2007. The technical corrections included in this Federal Register document (1) revise one of the affiliate marketing model forms and the instructions to the model forms to correct inadvertent omissions and conform the model forms and the instructions to the affiliate marketing rules, and (2) correct minor errors in the identity theft red flags and address discrepancy rules and guidelines, and place one section of the FTC's final rule into its own, separate part of the CFR. The substantive requirements of the affiliate marketing and the identity theft red flags and address discrepancy rules are unchanged.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 12 CFR 41 (To search for a specific CFR, visit the [Code of Federal Regulations](#).)

Legal Authority: 12 USC 1 et seq; 12 USC 24 (Seventh); 12 USC 93a; 12 USC 481; 12 USC 484; 12 USC 1818; 15 USC

1681a to 1681c; 15 USC 1681m; 15 USC 1681s; 15 USC 1681s-3; 15 USC 1681t; 15 USC 1681w; sec 214, PL 108-159, 117 Stat 1952; 15 USC 6801; 15 USC 6805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Final Rule	05/00/2009	

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-AC99

 [View Related Documents](#)

Title: Risk-Based Capital Standards: Market Risk

Abstract: As part of the ongoing effort to implement the Basel II capital framework, the OCC is amending the current market risk capital requirements for national banks. See the International Convergence of Capital Measurement and Capital Standards: A Revised Framework (June 2004) and the Application of Basel II to Trading Activities and the Treatment of Double Default (April 2005). This rule is part of a rulemaking with FRB, FDIC, and OTS to make the current market risk capital requirements generally more risk sensitive for trading activities in banks and bank holding companies.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term 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 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
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

Federalism: No

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: On June 7, 2007, the OCC issued an interim rule with a request for comment that made permanent the lending limits pilot program, which authorizes special national bank lending limits for one to four family residential real estate loans, small business loans, and small farm loans. The OCC will issue a final rule that reflects comments received from the public.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term 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
Final Action	00/00/0000	
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	

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-AD08

 [View Related Documents](#)

Title: Lending Limits

Abstract: The OCC issued an interim final rule to address temporary funding arrangements in emergency situations. The interim final rule enables the OCC to establish a special lending limit for loans and extensions of credit that the OCC determines are essential to address an emergency situation, will be of short duration, will be reduced in amount in a timeframe and manner acceptable to the OCC, and do not present unacceptable risk to the lending national bank.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term 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
Final Action	00/00/0000	
Interim Final Rule Effective	03/20/2008	
Interim Final Rule	03/20/2008	73 FR 14922
Interim Final Rule Comment Period End	04/21/2008	

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-AD18

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Title: Minimum Capital Ratios; Capital Adequacy Guidelines; Capital Maintenance; Capital: Treatment of Certain Claims on, or Guaranteed By, Fannie Mae and Freddie Mac

Abstract: The Treasury Department entered into senior preferred stock purchase agreements (the Agreement or Agreements) with Fannie Mae and Freddie Mac, which effectively provide protection to the holders of senior debt, subordinated debt, and mortgage-backed securities (MBS) issued or guaranteed by these entities. In light of the financial support provided under the Agreements, the OCC, FRB, FDIC, and OTS proposed to adopt a 10 percent risk weight for claims on, and the portion of claims guaranteed by, Fannie Mae or Freddie Mac. The 10 percent risk weight would apply so long as an Agreement remains in effect with the respective entity.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Long-term 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
Final Action	00/00/0000	
NPRM	10/27/2008	73 FR 63656
NPRM Comment Period End	11/26/2008	

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-AD10

 [View Related Documents](#)

Title: Community Reinvestment Act Regulations

Abstract: This rulemaking will not be going forward at this time.

Priority: Substantive, Nonsignificant

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 to 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
Withdrawn	01/26/2009	

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-AD11

 [View Related Documents](#)

Title: Rules of Practice and Procedure; Civil Money Penalty Inflation Adjustments

Abstract: The OCC issued a final rule to adjust the maximum amount of each civil money penalty (CMP) within its jurisdiction to account for inflation, as required by the Federal Civil Penalties Inflation Adjustment Act of 1990. The purpose of these adjustments is to maintain the deterrent effect of CMPs and to promote compliance with the law.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

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

Legal Authority: 12 USC 504; 12 USC 554 to 557; 12 USC 93(b); 12 USC 93a; 12 USC 164; 12 USC 505; 12 USC 1817 and 1818; 12 USC 1820; 12 USC 1831m; 12 USC 1831o; 12 USC 1972; 12 USC 3102; 12 USC 3108(a); 12 USC 3909; 12 USC 4717; 15 USC 78(h) and 78(i); 15 USC 78o-4(c); 15 USC 78o-5; 15 USC 78q-1; 15 USC 78s; 15 USC 78u; 15 USC 78u-2 and 78u-3; 15 USC 78w; 28 USC 2461 note; 31 USC 330; 31 USC 5321; 42 USC 4012a

Legal Deadline: The Federal Civil Penalties Inflation Adjustment Act of 1990 requires that an adjustment be made at least once every four years following the initial adjustment.

Action	Source	Description	Date
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Other	Statutory	Adjustment must be made every four years.	10/23/2008
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Timetable:

Action	Date	FR Cite
Final Action	11/10/2008	73 FR 66493
Final Action Effective	12/10/2008	

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-AD12

 [View Related Documents](#)

Title: Community and Economic Development Entities, Community Development Projects, and Other Public Welfare Investments

Abstract: On July 30, 2008, the Housing and Economic Recovery Act of 2008 (HERA) was enacted into law. Section 2503 of the HERA (part of the Foreclosure Prevention Act of 2008) revises national banks' community development investment authority under 12 U.S.C. 24(Eleventh) to permit national banks and their subsidiaries to make investments directly or indirectly, each of which is designed primarily to promote the public welfare, including the welfare of low- and moderate income communities or families (such as by providing housing, services, or jobs). The final rule adopts as final the interim final rule that implemented the changes made to section 24(Eleventh) by the HERA.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed Action

Major: No

Unfunded Mandates: No

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

Legal Authority: 12 USC 24 (Eleventh); 12 USC 93a; 12 USC 481; 12 USC 1818

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule Effective	08/11/2008	
Interim Final Rule	08/11/2008	73 FR 46532
Interim Final Rule Comment Period End	09/10/2008	
Final Action	04/07/2009	74 FR 15657

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-AD13

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Title: Capital Adequacy Guidelines; Deduction of Goodwill Net of Associated Deferred Tax Liabilities

Abstract: The OCC, FRB, FDIC, and OTS have issued a final rule that permits a banking organization to reduce the amount of goodwill it must deduct from its regulatory tier 1 capital by the amount of any deferred tax liability associated with that goodwill. This change permits a bank to effectively reduce its regulatory capital deduction for goodwill to an amount equal to the maximum regulatory capital deduction that could occur as a result of the goodwill becoming completely impaired or derecognized.

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	09/30/2008	73 FR 56756
NPRM Comment Period End	10/30/2008	
Final Action Effective	12/30/2008	
Final Action	12/30/2008	73 FR 79602

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-AD15

 [View Related Documents](#)

Title: Risk-Based Capital Guidelines; Money Market Mutual Funds

Abstract: To reduce liquidity and other strains being experienced by money market mutual funds, the FRB adopted on September 19, 2008, a special lending facility that enables depository institutions and bank holding companies to borrow from the Federal Reserve Bank of Boston on a nonrecourse basis if they use the proceeds of the loan to purchase certain types of asset-backed commercial paper (ABCP) from money market mutual funds. This lending facility is referred to as the ABCP Lending Facility. To facilitate the ability of national banks to participate in the program, the OCC has adopted, on an interim final basis, an exemption from its risk-based capital guidelines for ABCP held by a national bank as a result of its participation in this program.

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
Interim Final Rule Effective	09/19/2008	
Interim Final Rule	09/25/2008	73 FR 55704
Interim Final Rule Comment Period End	10/31/2008	
Final Action	03/27/2009	74 FR 13336

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-AD19

 [View Related Documents](#)

Title: Community Reinvestment Act; Technical Amendment

Abstract: The federal banking agencies amended their regulations to adjust the asset-size thresholds used to define "small bank" or "small savings association" and "intermediate small bank" or "intermediate small savings association." As required by the Community Reinvestment Act regulations, the adjustment to the threshold amount is based on the year-to-year change in the average of the Consumer Price Index.

Priority: Routine and Frequent

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 21-22; 12 USC 26-27; 12 USC 30; 12 USC 36; 12 USC 93a; 12 USC 161; 12 USC 215-215a; 12 USC 481; 12 USC 1814; 12 USC 1816; 12 USC 1828(c); 12 USC 1835a; 12 USC 2901-2907; 12 USC 3101-3111

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Final Action	12/22/2008	73 FR 78153
Final Action Effective	01/01/2009	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

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