**DEPARTMENT OF THE TREASURY**

**31 CFR Subtitle A, Chs. I and II**

**Semiannual Agenda and Fiscal Year 2009 Regulatory Plan**

**AGENCY**: Department of the Treasury.

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

**SUMMARY**: This notice is given pursuant to the requirements of the Regulatory Flexibility Act and Executive Order (EO) 12866 ("Regulatory Planning and Review"), which require the publication by the Department of a semiannual agenda of regulations. EO 12866 also requires the publication by the Department of a regulatory plan for fiscal year 2009.

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

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

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

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

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

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

**Dated:** August 29, 2008.

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

The 521 Regulatory Agendas

## Departmental Offices - Proposed Rule

| Title | Regulation Identifier Number |
|---|---|
| Expanded Methods of Payment of Duties, Taxes, Interest, and Fees | 1505-AB22 |
| Uniform Rules of Origin of Imported Merchandise | 1505-AB49 |
| Revision of Outbound Redelivery Procedures and Liabilities | 1505-AB52 |
| 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; Consolidation of Vessel Repair Units | 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 |

## Departmental Offices - Final Rule

| Title | Regulation Identifier Number |
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| Terrorism Risk Insurance Program; Recoupment of Federal Share of Compensation for Insured Losses | 1505-AB10 |
| Remote Location Filing | 1505-AB20 |
| Country-of-Origin Marking | 1505-AB21 |
| User and Navigation Fees; Other Reimbursable Charges | 1505-AB24 |
| African Growth and Opportunity Act and Generalized System of Preferences | 1505-AB26 |
| United States-Caribbean Basin Trade Partnership Act and Caribbean Basin Initiative | 1505-AB28 |
| Dog and Cat Protection Act | 1505-AB31 |
| Trade Benefits Under the African Growth and Opportunity Act | 1505-AB38 |
| Trade Benefits Under the Caribbean Basin Economic Recovery Act | 1505-AB40 |
| United States-Singapore Free Trade Agreement | 1505-AB48 |
| Recordation of Copyrights and Enforcement Procedures To Prevent Importation of Piratical Articles | 1505-AB51 |
| Country of Origin of Textile and Apparel Products | 1505-AB60 |
| Economic Sanctions Enforcement Procedures for Banking Institutions | 1505-AB69 |
| United States-Australia Free Trade Agreement | 1505-AB77 |
| Prohibition on Funding of Unlawful Internet Gambling | 1505-AB78 |
| Name Changes of Two DHS Component Agencies | 1505-AB83 |
| Dominican Republic-Central America-United States Free Trade Agreement | 1505-AB84 |
| Class 9 Bonded Warehouse Procedures | 1505-AB85 |
| Regulations Pertaining to the Mergers, Acquisitions, and Takeovers by Foreign Persons | 1505-AB88 |
| Department of the Treasury Employee Rules of Conduct | 1505-AB89 |
| Terrorism Risk Insurance Program; Cap on Annual Liability and Pro Rata Share of Insured Losses | 1505-AB92 |
| Terrorism Risk Insurance Program Reauthorization Act of 2007 Implementation | 1505-AB93 |

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|---|---|
| First Sale Declaration Requirement | 1505-AB96 |
| Electronic Payment and Refund of Quarterly Harbor Maintenance Fees | 1505-AB97 |
| Entry Requirements for Certain Softwood Lumber Products Exported From Any Country Into the United States | 1505-AB98 |
| Economic Sanctions Enforcement Guidelines | 1505-AC03 |

## Departmental Offices - Long-term Action

| Title | Regulation Identifier Number |
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| Possible Regulation of Access to Accounts at Financial Institutions Through Payment Service Providers | 1505-AA74 |
| Financial Subsidiaries | 1505-AA81 |
| Harbor Maintenance Fee | 1505-AB11 |
| Donated Cargo Exemption From Harbor Maintenance Fee | 1505-AB12 |
| Reconciliation | 1505-AB16 |
| North American Free Trade Agreement (NAFTA)--Implementation of Duty-Deferral Program Provisions | 1505-AB17 |

## Departmental Offices - Completed Action

| Title | Regulation Identifier Number |
|---|---|
| Secretary's Determination of Real Estate Brokerage | 1505-AA84 |
| United States-Morocco Free Trade Agreement | 1505-AB76 |
| United States-Bahrain Free Trade Agreement | 1505-AB81 |
| Haitian Hemispheric Opportunity Through Partnership Encouragement Acts of 2006 and 2008 | 1505-AB82 |
| Articles Assembled Abroad: Operations Incidental to the Assembly Process | 1505-AB90 |
| Import Restrictions Imposed on Archaeological and Ethnological Material of Iraq | 1505-AB91 |
| Rough Diamonds Control Regulations | 1505-AB95 |
| Extension of Import Restrictions Imposed on Archaeological Materials From Cambodia | 1505-AB99 |

## Financial Crimes Enforcement Network - PreRule

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## Financial Crimes Enforcement Network - Proposed Rule

| Title | Regulation Identifier Number |
|---|---|
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| Proposed Amendment of Title 31, Money and Finance: Chapter X Initiative | 1506-AA92 |
| Financial Crimes Enforcement Network; Amendment to the Bank Secrecy Act Regulations; Definition of Financial Institution To Include Mutual Funds | 1506-AA93 |
| Revision of MSB Definitions | 1506-AA94 |
| Suspicious Activity Report Confidentiality | 1506-AA95 |

## Financial Crimes Enforcement Network - Final Rule

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|---|---|
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### Financial Management Service - Proposed Rule

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| Management of Federal Agency Disbursements | 1510-AB13 |
| Rules and Procedures for Efficient Federal-State Funds Transfers | 1510-AB18 |

### Financial Management Service - Final Rule

| Title | Regulation Identifier Number |
|---|---|
| Centralized Offset of Federal Payments To Collect Nontax Debts Owed to the United States | 1510-AB19 |

### Financial Management Service - Completed Action

| Title | Regulation Identifier Number |
|---|---|
| Federal Government Participation in the Automated Clearing House (ACH) | 1510-AB00 |
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| Acceptance of Bonds Secured by Government Obligations In Lieu of Bonds With Securities | 1510-AB15 |

### Alcohol and Tobacco Tax and Trade Bureau - PreRule

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| Proposals Related to the Application for and Certification/Exemption of Label/Bottle Approval | 1513-AB54 |
| Labeling and Advertising of Alcohol Beverages That Contain Caffeine, Vitamins, and Minerals; Request for Public Comment | 1513-AB60 |

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

| Title | Regulation Identifier Number |
|---|---|
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| Determination of Tax and Recordkeeping on Large Cigars | 1513-AA16 |
| Proposed Addition of New Grape Variety Names for American Wines | 1513-AA42 |
| Petition To Establish Santa Maria Bench as a New American Viticultural Area | 1513-AA51 |
| Alternating Brewery Proprietors | 1513-AB09 |
| Use of the Word "Pure" or Its Variants in the Labeling and Advertising of Alcohol Beverages | 1513-AB16 |
| Form TTB F 5100.51, Formula and Process for Domestic and Imported Alcohol Beverages | 1513-AB28 |
| Proposed Expansion of the Santa Maria Valley Viticultural Area | 1513-AB31 |
| Proposed Amendment to the Standards of Identity for Distilled Spirits | 1513-AB33 |
| Nonbeverage Product Formulas | 1513-AB35 |
| Proposed Establishment of the Pine Mountain-Mayacmas Viticultural Area | 1513-AB41 |
| Proposed Expansion of the Fort Ross Seaview Viticultural Area | 1513-AB44 |
| Proposed Establishment of the Indiana Uplands Viticultural Area | 1513-AB46 |
| Proposed Establishment of the Tehachapi Valley Viticultural Area | 1513-AB53 |
| Proposed Establishment of the Antelope Valley of California's High Desert Viticultural Area | 1513-AB55 |
| Standards of Fill for Wine and Distilled Spirits | 1513-AB56 |

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| Expansion of the Russian River Valley American Viticultural Area | 1513-AB57 |
| Proposal Regarding Multi-Region Appellations for Imported Wine | 1513-AB58 |
| Proposed Revisions to SDA and CDA Formulas Regulations | 1513-AB59 |
| Treatments of Wine and Juice | 1513-AB61 |
| Proposed Revisions to Distilled Spirits for Fuel Use and Alcohol Fuel Plant Regulations | 1513-AB62 |
| Proposed Establishment of the Sierra Pelona Valley-Los Angeles County Viticultural Area | 1513-AB64 |

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

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|---|---|
| Qualification of Tobacco Product Importers and Miscellaneous Technical Amendments | 1513-AA10 |
| Proposed Revisions to the Distilled Spirits Plant Regulations | 1513-AA23 |
| Organic Claims in Labeling and Advertising of Alcohol Beverages | 1513-AA46 |
| Petition To Establish the Fort Ross Seaview Viticultural Area | 1513-AA64 |
| Petition To Establish Calistoga as an American Viticultural Area | 1513-AA92 |
| Labeling and Advertising of Wines, Distilled Spirits, and Malt Beverages | 1513-AB07 |
| Major Food Allergen Labeling for Wines, Distilled Spirits, and Malt Beverages | 1513-AB08 |
| Quarterly Excise Tax Filing for Small Alcohol Excise Taxpayers | 1513-AB17 |
| Proposed Establishment of the Paso Robles Westside Viticultural Area | 1513-AB27 |
| Tax Classification of Cigars and Cigarettes | 1513-AB34 |
| Modification of Mandatory Label Information for Wine | 1513-AB36 |
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| Proposed Revision of American Viticultural Area Regulations | 1513-AB39 |
| Proposed Establishment of the Upper Mississippi River Valley Viticultural Area | 1513-AB40 |
| Proposed Establishment of the Lake Chelan Viticultural Area | 1513-AB42 |
| Time for Payment and Deposits of Certain Excise Taxes | 1513-AB43 |
| Proposed Establishment of the Haw River Valley Viticultural Area | 1513-AB45 |
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| Proposed Establishment of the Happy Canyon of Santa Barbara Viticultural Area | 1513-AB52 |
| Repeal of Special (Occupational) Tax | 1513-AB63 |

## 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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| Capital Costs Incurred To Comply With EPA Sulfur Regulations | 1545-BE96 |
| Sections 704(c) and 737--Regulations Update Regarding Partnership Mergers | 1545-BE99 |
| Nuclear Decommissioning Cost | 1545-BF08 |
| Clean Renewable Energy Bonds (Temporary) | 1545-BF12 |
| Alcohol Fuel and Biodiesel | 1545-BF17 |
| Credit for Production From Advanced Nuclear Power Facilities (Temporary) | 1545-BF20 |
| Procedures for Administrative Review of a Determination That an Authorized Recipient Has Failed To Safeguard Federal Tax Returns or Return Information | 1545-BF21 |
| Subchapter S Banks | 1545-BF24 |
| Entertainment Expense Disallowance | 1545-BF34 |
| Failure To Maintain List of Advisees With Respect to Reportable Transactions | 1545-BF38 |
| Accuracy-Related Penalties | 1545-BF41 |
| Application of Separate Limitations to Dividends From Noncontrolled Section 902 Corporation (Temporary) | 1545-BF46 |
| Special Rules Under Section 7874 | 1545-BF47 |
| Section 6707 and the Failure To Furnish Information Regarding Reportable Transactions | 1545-BF60 |
| 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 | 1545-BF62 |
| Clarification of Section 6411 Regulations Relating to Tentative Carryback Allowance | 1545-BF65 |
| Determination of Interest Expense Deduction of Foreign Corporations | 1545-BF71 |
| Definition of Taxpayer for Purposes of Section 901 and Related Matters | 1545-BF73 |
| Guidance Under Section 67 Regarding Miscellaneous Itemized Deductions of a Trust or Estate | 1545-BF80 |
| Guidance Regarding Scope of Section 368(a)(1)(D) Relating to Certain Reorganizations | 1545-BF83 |

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| Exclusion of Income From the International Operation of Ships or Aircraft | 1545-BF90 |
| Withholding and Reporting Obligations Under Section 1441 Regarding Tender Offers | 1545-BF93 |
| Deduction for Qualified Film and Television Production Costs | 1545-BF94 |
| Built-In Gains and Losses Under Section 382(h) | 1545-BG03 |
| Section 1.367(a)-8--Revisions to Gain Recognition Agreement Requirements | 1545-BG09 |
| Guidance Regarding Foreign Base Company Sales Income | 1545-BG11 |
| Medical and Accident Insurance Benefits Under Qualified Plans | 1545-BG12 |
| Withdrawal of Regulations Under Old Section 6323(B)(10) | 1545-BG13 |
| Corporate Reorganizations: Guidance on the Measurement of Continuity of Interest | 1545-BG15 |
| Taxes on Prohibited Tax Shelter Transactions and Related Disclosure Requirements | 1545-BG18 |
| Anti-Avoidance and Anti-Loss Reimportation Rules Applicable Following a Loss on Disposition of Stock of Consolidated Subsidiaries | 1545-BG25 |
| Determining the Amount of Taxes Paid for Purposes of Section 901 | 1545-BG27 |
| Corporate Reorganizations; Additional Guidance on Distributions Under Sections 368(a)(1)(D) and 354(b)(1)(B) | 1545-BG28 |
| Payout Requirements for Type III Supporting Organizations That Are Not Functionally Integrated | 1545-BG31 |
| Time and Manner for Electing Capital Gain Treatment for Certain Self-Created Musical Works | 1545-BG34 |
| Hybrid Retirement Plans | 1545-BG36 |
| Guidance on Arbitrage | 1545-BG41 |
| Notice Requirements for Certain Pension Plan Amendments Significantly Reducing the Rate of Future Benefit Accrual | 1545-BG48 |
| Information Reporting and Backup Withholding for Payment | 1545-BG53 |
| Reduction of Separate Foreign Tax Credit Limitation Categories | 1545-BG54 |
| Compensation for Labor or Personal Services--Compensation From Performance of Personal Services at Specific Events | 1545-BG57 |
| Employer-Owned Life Insurance | 1545-BG58 |
| Stripped Interests in Bond and Preferred Stock Funds | 1545-BG62 |
| Employer Comparable Contributions to Health Savings Accounts Under Section 4980G | 1545-BG71 |
| Benefit Restrictions for Underfunded Pension Plans | 1545-BG72 |
| Patented Tax Strategy Transactions | 1545-BG76 |
| Modifications of Commercial Mortgage Loans Held by a Real Estate Mortgage Investment Conduit | 1545-BG77 |
| Automatic Contribution Arrangements | 1545-BG80 |
| HIPAA Newborns' and Mothers' Health Protection Act | 1545-BG82 |
| Tax Return Preparer Penalties Under Section 6694 | 1545-BG83 |
| Tax Preparer Penalties Under Section 6694 | 1545-BG84 |
| Treatment of Certain Distributions From Qualified Investment Entities Under Internal Revenue Code Sections 892 and 897(H) (Temporary) | 1545-BG86 |
| Travel Expenses of State Legislators | 1545-BG92 |
| Circular 230--Revision of Section 10.34 | 1545-BH01 |
| Diversification Requirements for Certain Defined Contribution Plans | 1545-BH04 |
| Measurement of Liabilities and Assets for Pension Funding Purposes | 1545-BH07 |
| Treatment of Overall Foreign and Domestic Losses | 1545-BH13 |
| Disclosure of Return Information to the Bureau of the Census | 1545-BH29 |
| Alternative Simplified Credit Under Section 41(c)(5) | 1545-BH32 |
| Presidential Primary Matching Payment Account | 1545-BH36 |
| Multi-Employer Plan Funding Guidance | 1545-BH39 |
| Rules for Disclosure of Chief Counsel Advice | 1545-BH46 |
| Remedial Actions Applicable to Tax-Exempt Bonds Issued By State and Local Governments | 1545-BH48 |
| Accrual Rules for Defined Benefit Plans | 1545-BH50 |
| Governmental Plans Reasonable Good Faith Interpretation of Required Minimum Distribution Rules | |

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| | 1545-BH53 |
| Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) Special Enforcement Regulation--Tax Avoidance Transactions | 1545-BH55 |
| Guidance Regarding the Treatment of Stock of a Controlled Corporation Under Section 355(a)(3)(B) | 1545-BH61 |
| Section 2642(g) Project Regarding Generation-Skipping Transfers | 1545-BH63 |
| Qualified Nonpersonal Use Vehicle | 1545-BH65 |
| Charitable Lead Trust Ordering Rules | 1545-BH66 |
| Employee Stock Purchase Plans Under Section 423 | 1545-BH68 |
| Information Reporting Under Section 6039 | 1545-BH69 |
| Determination of Minimum Required Contributions for Single Employer Pension Plans | 1545-BH71 |
| Application of Section 382(l)(1) to Regulated Investment Companies | 1545-BH79 |
| Amendments to 26 CFR Section 1.263(a)-5 Regarding Treatment of Capitalized Costs | 1545-BH82 |
| Guidance on the Residential Mortgage Insurance Deduction | 1545-BH84 |
| Form 990 Implementation Regarding Exempt Organization | 1545-BH85 |
| Automatic Four-Month Extensions for Certain Pass-Through Entities | 1545-BH88 |
| Disregard Entities and Excise Taxes | 1545-BH91 |
| Use of Actuarial Tables in Valuing Annuities, Interests for Life, or Terms of Years, and Remainder or Reversionary Interests | 1545-BH96 |
| Information Reporting for Discharges of Indebtness | 1545-BH99 |
| Amendments to the Section 7216 Regulations--Disclosure or Use of Information by Preparers of Returns, Social Security Numbers | 1545-BI00 |
| Genetic Information Nondiscrimination Act | 1545-BI03 |
| Generation Skipping Transfers (GST) Section 6011 Regulations and Amendments to the Section 6012 Regulations | 1545-BI06 |
| Extensions of Time to File Entity Classification Elections | 1545-BI12 |

## Internal Revenue Service - Long-term Action

| Title | Regulation Identifier Number |
|---|---|
| Income Tax--Foreign Tax Credit: Notification of Foreign Tax Redeterminations | 1545-AC09 |
| Income Tax--Definition of Qualified Possession Source Investment Income for Purposes of Puerto Rico and Possession Tax Credit | 1545-AC10 |
| FSC Transfer Pricing Rules, Distributions, Dividends Received, Deduction, and Other Special Rules for FSC | 1545-AI16 |
| Foreign Corporations | 1545-AK74 |
| Nonrecognition of Corporate Distributions and Reorganizations Under the Foreign Investment in Real Property Tax Act | 1545-AK79 |
| Income of Foreign Governments and International Organizations | 1545-AL93 |
| Clarification of Treatment of Separate Limitation Losses | 1545-AM11 |
| Earnings and Profits of Controlled Foreign Corporations | 1545-AM90 |
| Caribbean Basin Investments | 1545-AM91 |
| Consolidated Alternative Minimum Tax | 1545-AN73 |
| Information Reporting and Record Maintenance | 1545-AP10 |
| Use of General Accepted Accounting Priniciple (GAAP) Earnings as Earnings and Profits (E&P) of Foreign Corporations | 1545-AQ55 |
| Definition of Cash Value | 1545-AQ70 |
| Definition of "Highly Compensated Employee" | 1545-AQ74 |
| Mark-to-Market Upon Disposition | 1545-AS85 |
| Allocation of Accrued Benefits Between Employer and Employee Contributions | 1545-AT82 |
| Foreign Corporations Regulations | 1545-AT96 |
| Application of Grantor Trust Rules to Nonexempt Employees' Trusts | 1545-AU29 |
| Recomputation of Life Insurance Reserves | 1545-AU49 |

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| Electronic Transmission of Withholding Certificates | 1545-AV27 |
| Substantiating Travel Expense Deductions for Members of Congress | 1545-AV55 |
| Mark-to-Market Accounting for Dealers in Commodities and Traders in Securities and Commodities | 1545-AW06 |
| Allocation and Apportionment of Interest Expense and Certain Other Expenses | 1545-AX72 |
| Special Rules for S Corporations | 1545-AY44 |
| Disclosure of Returns and Return Information in Judicial and Administrative Tax Proceedings | 1545-AY89 |
| Payments for Interest in Partnership | 1545-AY90 |
| Consolidated Returns; Nonapplicability of Section 357(c) | 1545-BA09 |
| Amendment to the Definition of Refunding | 1545-BA46 |
| Notarization Requirement for Statements of Purchase | 1545-BC11 |
| Contingent at Closing Escrows | 1545-BC16 |
| Transactions Involving the Transfer of No Net Equity Value | 1545-BC88 |
| Guidance Regarding the Active Trade or Business Requirement Under Section 355(b) | 1545-BC94 |
| Transfers of Restricted Stock | 1545-BD44 |
| Update and Revision of Treasury Regulation Sections 1.381(c)(4) and (5)-1 | 1545-BD81 |
| Return for Subchapter T Cooperatives | 1545-BD92 |
| Employer's Annual Federal Employment Tax Return--Form 944 | 1545-BD93 |
| Return for Subchapter T Cooperatives (Temporary) | 1545-BD98 |
| Guidance Necessary To Facilitate Business Electronic Filing Under Section 1561 | 1545-BF25 |
| Security Held for Investment | 1545-BF53 |
| Treatment of Payments in Lieu of Taxes | 1545-BF87 |
| Ownership Change | 1545-BF99 |
| Partial Payments on Offers in Compromise | 1545-BG32 |
| Notification Requirement for Entities Not Currently Required To File | 1545-BG37 |
| Calculating and Apportioning the Section 11(b)(1) Additional Tax Under Section 1561 for Controlled Groups | 1545-BG39 |
| Public Inspection of Material Relating to Tax-Exempt Organizations | 1545-BG60 |
| Disclosure of Return Information in Connection With Contractual Arrangements Between the IRS and Whistleblowers | 1545-BG73 |
| Regulations Implementing Notices 2006-85 and 2007-48 | 1545-BG96 |
| Modifications to Subpart F Treatment of Aircraft and Vessel Leasing Income | 1545-BG98 |
| Limiting Individual Taxpayer Identification Numbers (ITINs) to Tax Reporting Purposes | 1545-BH05 |
| Application of Section 338 to Insurance Companies | 1545-BH11 |
| Penalties for Incorrect Appraisals Under IRC 6695A | 1545-BH15 |
| Addition of Bulgaria to Section 7701 Per Se List | 1545-BH23 |
| Penalty for Erroneous Claim for Refund or Credit | 1545-BH25 |
| Penalty for Erroneous Claim for Refund or Credit | 1545-BH26 |
| Extended Periods of Limitations on Assessment for Fraud of Someone Other Than The Taxpayer and for Undisclosed Listed Transactions | 1545-BH37 |
| Guidance on Arbitrage II | 1545-BH38 |
| 704(b) Related Party Substantiality Regulations | 1545-BH51 |
| Basis of Property Acquired in Certain Nonrecognition Transactions | 1545-BH56 |
| Section 2032 Project | 1545-BH64 |
| Conduit Financing Arrangements | 1545-BH77 |
| Treatment of Grantor of an Option on a Partnership Interest | 1545-BH89 |
| Information Reporting on Transactions With Foreign Trusts and on Large Foreign Gifts | 1545-BI04 |
| Regulations Under Section 1441(a) Relating to Withholding of Tax on Certain U.S. Source Income Paid to U.S. Agents of Foreign Persons | 1545-BI05 |
| Section 2053 Deduction of Attorney Fees | |

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| | 1545-BI08 |
| Related Corporations and Section 304 | 1545-BI13 |
| Related Corporations and Section 304 (Temporary) | 1545-BI14 |
| Guidance on Definition of Qualified Timber Property Under IRC Section 194 | 1545-BI15 |

## Internal Revenue Service - Completed Action

| Title | Regulation Identifier Number |
|---|---|
| Suspension of Statutes of Limitation in John Doe and Third Party Summons Disputes, and Expansion of Taxpayers' Rights To Receive Notice and Seek Judicial Review of Third Party Summonses | 1545-BA31 |
| Guidance To Facilitate Electronic Tax Administration | 1545-BA96 |
| Utility Allowance Regulation Update | 1545-BC22 |
| Substitute for Return (SFR) and Automated Substitute for Return (ASFR) | 1545-BC45 |
| Support Test in the Case of a Child of Divorced Parents | 1545-BD01 |
| Escrow Accounts, Trusts, and Other Funds Used During Deferred Exchanges of Like-Kind Property | 1545-BD19 |
| Payments for Which No Return of Information Is Required Under Section 6041 | 1545-BD21 |
| Section 704(b)(2); Partner's Distributive Share; and Substantiality | 1545-BD70 |
| Special Rules To Reduce Section 1446 Withholding | 1545-BD80 |
| Farmer and Fisherman Income Averaging Under the American Jobs Creation Act of 2004 (AJCA) (Temporary) | 1545-BE39 |
| Simplification of Extension Process Under Section 6081 | 1545-BE62 |
| Converting an IRA Annuity to a Roth IRA | 1545-BE65 |
| Assumption of Liabilities | 1545-BE67 |
| Guidance Under Section 7874 for Determining Ownership by Former Shareholders or Partners of Domestic Entities | 1545-BE93 |
| S Corporation Guidance Under American Jobs Creation Act of 2004 | 1545-BE95 |
| Capital Costs Incurred To Comply With EPA Sulfur Regulations (Temporary) | 1545-BE97 |
| Election To Expense Certain Refineries (Temporary) | 1545-BF06 |
| Regulations Under Sections 501(c)(3) and 4958 on Revocation Standards | 1545-BF44 |
| Change to Office to Which Notices of Nonjudicial Sale and Requests for Return of Wrongfully Levied Property Must Be Sent | 1545-BF54 |
| Electronic Payment System Mailbox Rule | 1545-BG05 |
| Electronic Payment System Mailbox Rule | 1545-BG06 |
| Regulations Relating to Postponement of Certain Deadlines | 1545-BG17 |
| Regulations To Prescribe Forms for Payment of Section 4965 Taxes | 1545-BG20 |
| Mortality Table for Determining Present Value | 1545-BG30 |
| Employment Tax Adjustments | 1545-BG50 |
| Patented Tax Strategy Transactions | 1545-BG78 |
| Failure To Deposit Employment Taxes | 1545-BG90 |
| Regulations Implementing Notices 2006-85 and 2007-48 (Temporary) | 1545-BG97 |
| Unrelated Business Income Tax on Charitable Remainder Trusts | 1545-BH02 |
| Modification to Subpart F Treatment of Aircraft and Vessel Leasing Income (Temporary) | 1545-BH03 |
| Substitute for Return | 1545-BH09 |
| Agreements to Payments of Tax Liabilities in Installments | 1545-BH19 |
| Alternative Simplified Credit Under Section 41(c)(5) | 1545-BH33 |
| Multi-Employer Plan Funding Guidance | 1545-BH40 |
| Amendment to Transfers of Assests or Stock Following a Reorganization | 1545-BH52 |
| Basis of Property Acquired in Certain Nonrecognition Transactions (Temporary) | 1545-BH58 |
| Information Reporting Under Section 6039 | 1545-BH70 |

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| Determining the Amount of Taxes Paid for Purposes of Section 901 (Temporary) | 1545-BH74 |
| Assumption of Liabilities | 1545-BH95 |
| Amendments to the Section 7216 Regulations--Disclosure or Use of Information by Preparers of Returns, Social Security Numbers | 1545-BI01 |

### Office of Thrift Supervision - Proposed Rule

| Title | Regulation Identifier Number |
|---|---|
| Securities-Related Activities of Savings Associations | 1550-AB92 |
| Risk Based Capital--Market Risk Rule | 1550-AC02 |
| Recordkeeping Requirements for Savings Association Exceptions From Securities Broker or Dealer Registration | 1550-AC13 |
| Community Reinvestment Act Regulations | 1550-AC21 |
| Minimum Capital Ratios: Deduction of Goodwill Net of Associated Deferred Tax Liability | 1550-AC22 |

### 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 |
| Unfair or Deceptive Acts or Practices | 1550-AC17 |
| 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 |

### Office of Thrift Supervision - Completed Action

| Title | Regulation Identifier Number |
|---|---|
| Optional Charter Provisions in Mutual Holding Company Structures | 1550-AC15 |

### Comptroller of the Currency - Proposed Rule

| Title | Regulation Identifier Number |
|---|---|
| Recordkeeping Requirements for Bank Exceptions From Securities Broker or Dealer Registration | 1557-AB93 |
| Community Reinvestment Act Regulations | 1557-AD10 |

### 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 |
| Basel II Standardized Approach | 1557-AD07 |
| 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 |
| Fair Credit Reporting Affiliate Marketing Regulations; Identity Theft Red Flags and Address Discrepancies Under the Fair and Accurate Credit Transactions Act of 2003; Technical Corrections | 1557-AD14 |

### Comptroller of the Currency - Long-term Action

| Title | Regulation Identifier Number |
|---|---|
| Risk-Based Capital Standards: Market Risk | 1557-AC99 |
| Lending Limits Pilot Program | 1557-AD03 |
| Lending Limits | 1557-AD08 |

### Comptroller of the Currency - Completed Action

| Title | Regulation Identifier Number |
|---|---|
| Regulatory Burden Reduction and Technical Amendments | 1557-AC79 |
| Assessment of Fees | 1557-AD06 |

**Department of the Treasury (TREAS)**
**Departmental Offices ( DO )** **RIN:** 1505-AB22

View Related Documents

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

**Abstract:** Amendment to title 19 of the Code of Federal Regulations to expand the number of ways that Customs and Border Protection (CBP) will accept the payment of duties, taxes, fees, interest and other charges. Currently, the regulations provide that credit or charge cards, which have been authorized by the Commissioner of CBP, may be used for the payment of duties, taxes, fees, interest and other charges at designated CBP-serviced locations. Payment in this manner is currently limited to non-commercial entries. In this document, CBP is proposing to expand this provision by allowing credit and charge cards that are authorized by the Commissioner of CBP to be used for the payment of these charges for 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 | 01/00/2009 | |

**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-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:** Proposed 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 | 04/00/2009 | |

**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-AB52

View Related Documents

**Title:** Revision of Outbound Redelivery Procedures and Liabilities

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

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 19 CFR 113 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 19 USC 66; 19 USC 1623 and 1624
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 03/00/2009 | |

**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

View Related Documents

**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 |
|---|---|---|

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|---|---|---|
| NPRM | 12/00/2008 | |

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No
**Federalism:** No
**Agency Contact:** Bruce Ingalls
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**Department of the Treasury (TREAS)**
**Departmental Offices ( DO )** **RIN:** 1505-AB65

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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 | 04/00/2009 | |

**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

View Related Documents

**Title:** Foreign Repairs to American Vessels; Consolidation of Vessel Repair Units

**Abstract:** This document proposes to amend the Customs and Border Protection (CBP) regulations governing the location of CBP Vessel Repair Units (VRUs). VRUs are responsible for processing vessel repair entries filed by persons required to declare purchases for or repairs to certain vessels while they are outside the United States. As a result of a sustained decrease in the number of vessel repair entries filed, CBP is proposing to consolidate the VRUs by closing the VRUs located in San Francisco and New York and by requiring all vessel repair entries to be filed at the VRU in New Orleans. CBP also is proposing to amend the CBP regulations relating to the declaration, entry, and assessment of duty with regard to vessel repairs and purchases to 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. In addition, this document proposes to amend the CBP regulations relating to claims for relief from the assessment of vessel repair duties to reflect a 2004 amendment to the vessel repair statute that created an exemption from vessel repair duties for the cost of certain equipment, repair parts, and materials.

**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 adn 1434; 19 USC 1624; 19 USC 2071 note; 19 USC 66; 46 USC app 3; 46 USC app 91; 5 USC 301; 19 USC 1466; 19 USC 1498
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 02/00/2009 | |

**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 | 03/00/2009 | |

**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

View Related Documents

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

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 19 CFR 162 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 5 USC 301; 19 USC 66; 19 USC 1592 to 1593a; 19 USC 1624
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 04/00/2009 | |

**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

View Related Documents

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

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

**Priority:** Routine and Frequent **Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 31 CFR 29 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** PL 105-32, 111 Stat 251, 712 to 731, and 786 to 787; as amended
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 02/00/2009 | |

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No
**Small Entities Affected:** No **Federalism:** No
**Energy Affected:** No
**Agency Contact:** Nancy Ostrowski
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Office of DC Pensions Department of the Treasury 1500 Pennsylvania Avenue NW.
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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. These Guidelines are set forth as separate appendices to two parts of the Code of Federal Regulations: 1) General provisions are being published as an appendix to the Reporting and Procedures Regulations, 31 CFR part 501; and 2) specific provisions focusing on Cuba are being published as an appendix to the Cuban Assets Control Regulations, 31 CFR part 515. To the extent this rule applied to "banking institutions," it is superseded by the interim final rule, "Economic Sanctions Enforcement Procedures for Banking Institutions," issued by OFAC on January 11, 2006 (71 FR 1971).

**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 | 11/00/2008 | |

**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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**Department of the Treasury (TREAS)**
**Departmental Offices ( DO )** **RIN:** 1505-AB10

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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 | 07/17/2008 | 73 FR 53798 |
| NPRM Comment Period End | 10/17/2008 | |
| Final Rule | 02/00/2009 | |

**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 | 01/00/2009 | |

**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 | 04/00/2009 | |

**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 | 03/00/2009 | |

**Additional Information:** Transferred from RIN 1515-AC63

**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-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 | 04/00/2009 | |

**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.
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**Department of the Treasury (TREAS)**
**Departmental Offices ( DO )** **RIN:** 1505-AB28

View Related Documents

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

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

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** 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 | 04/00/2009 | |

**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.
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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 | 12/00/2008 | |

**Additional Information:** Transferred from RIN 1515-AC87

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No
**Federalism:** No
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**Department of the Treasury (TREAS)**

**Departmental Offices ( DO )** **RIN:** 1505-AB38

View Related Documents

**Title:** Trade Benefits Under the African Growth and Opportunity Act

**Abstract:** Amendment to those provisions of the Customs and Border Protection Regulations that implement the trade benefit provisions for sub-Saharan African countries contained in the African Growth and Opportunity Act (the AGOA). Amendments involve the textile and apparel provisions of the AGOA and in part reflect changes to those statutory provisions by section 3108 of the Trade Act of 2002. The specific statutory changes involve the amendment of several provisions to clarify the status of apparel articles assembled from knit-to-shape components, the inclusion of a specific reference to apparel articles formed on seamless knitting machines, a change of the wool fiber diameter specified in one provision, and the addition of a new provision to cover additional production scenarios involving the United States and AGOA beneficiary countries.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** 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 | 03/00/2009 | |

**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.

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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 | 03/00/2009 | |

**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

View Related Documents

**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 | 02/00/2009 | |

**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 | 03/00/2009 | |

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No
**Federalism:** No
**Agency Contact:** George F. McCray
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Phone: 202 572-8709

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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 | 02/00/2009 | |

**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.

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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:** This interim final rule supersedes the proposed rule issued by the Office of Foreign Assets Control (OFAC) on January 29, 2003 (68 FR 4422) to the extent that the proposed rule applied to "banking institutions," as defined in the interim final rule. These administrative procedures are published as an appendix to OFAC's Reporting, Procedures and Penalties Regulations (31 CFR 501).

**Priority:** Substantive, Nonsignificant **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:** 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 | |
| Final Action | 11/00/2008 | |

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No

**Federalism:** No

**Energy Affected:** No

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

**Agency Contact:** Assistant Director Of Records Department of the Treasury
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Office of Foreign Assets Control 1500 Pennsylvania Avenue NW. Annex
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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:** This rule amends title 19 of the Code of Federal Regulations on an interim basis to implement the preferential tariff treatment and other customs-related provisions of the U.S.-Australia Free Trade Agreement entered into 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 USC 3805 note), August 3, 2004, requires that intial 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 | 03/00/2009 | |

**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-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:** Final Rule
**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 | 11/00/2008 | |

**Regulatory Flexibility Analysis Required:** Undetermined

**Government Levels Affected:** No

**Federalism:** No

**Energy Affected:** No

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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:** Headings to 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 | 02/00/2009 | |

**Regulatory Flexibility Analysis Required:** No

**Government Levels Affected:** Federal

**Federalism:** No

**Energy Affected:** No

**Related Agencies:** Joint : USICE

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**Department of the Treasury (TREAS)**
**Departmental Offices ( DO )** **RIN:** 1505-AB84

View Related Documents

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

**Abstract:** This rule amends title 19 of the Code of Federal Regulations (CFR) on an interim basis to implement the preferential tariff treatment and other customs-related provisions of the Dominican Republic-Central America-United States Free Trade Agreement.

**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 | 03/00/2009 | |

**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

View Related Documents

**Title:** Class 9 Bonded Warehouse Procedures

**Abstract:** This document proposes 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 proposed amendments would extend the blanket withdrawal procedure for Class 9 bonded warehouses to cover vessel supplies 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 proposed amendments would permit Class 9 warehouses to utilize technological systems more effectively. The proposed 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 | 02/00/2009 | |

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No
**Federalism:** No
**Energy Affected:** No
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Office of Field Operations Customs and Border Protection 1300 Pennsylvania Avenue NW.
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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 are expected to be published this fall. Treasury must also publish in the Federal Register guidance on the types of transactions that CFIUS has reviewed and that have presented national security considerations. Treasury plans to do so separately from the regulations that will be published under section 721.

**Priority:** Other Significant **Agenda Stage of Rulemaking:** Final Rule
**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 Action | 11/00/2008 | |

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No
**Small Entities Affected:** Business **Federalism:** No
**Energy Affected:** No
**International Impacts:** This regulatory action will be likely to have international trade and investment effects, or otherwise be of international interest.
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**Department of the Treasury (TREAS)**
**Departmental Offices ( DO )** **RIN:** 1505-AB89

View Related Documents

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

**Priority:** Info./Admin./Other **Agenda Stage of Rulemaking:** Final Rule
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 31 CFR 0 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 5 USC 301
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Final Action | 11/00/2008 | |

**Regulatory Flexibility Analysis 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

View Related Documents

**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 | 02/00/2009 | |

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** State
**Federalism:** Yes
**Agency Contact:** Howard Leikin
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Office of Financial Institutions Terrorism Risk Insurance Program 1425 New York Avenue NW.
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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 | 12/00/2008 | |

**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-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:** Final Rule
**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 |
|---|---|---|
| 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 | |
| Final Action | 12/00/2009 | |

**Regulatory Flexibility Analysis Required:** Undetermined

**Government Levels Affected:** No

**Federalism:** No

**Energy Affected:** No

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**Department of the Treasury (TREAS)**
**Departmental Offices ( DO )** **RIN:** 1505-AB97

View Related Documents

**Title:** Electronic Payment and Refund of Quarterly Harbor Maintenance Fees

**Abstract:** This document proposes to amend title 19 of the Code of Federal Regulations by prescribing alternative procedures by which payers of the quarterly harbor maintenance fee (HMF) may submit their 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. It is also proposed to clarify 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). The changes proposed in this document are intended to provide the trade with expanded electronic payment/refund options for quarterly HMFs 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 | 73 FR 45364 |
| Final Action | 03/00/2009 | |

**Regulatory Flexibility Analysis Required:** No

**Government Levels Affected:** No

**Federalism:** No

**Energy Affected:** No

**Agency Contact:** Deborah Thompson
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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:** This document sets forth interim amendments to title 19 of the Code of Federal Regulations (CFR) that prescribe 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 interim 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 interim 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 | 73 FR 49934 |
| Interim Final Rule Comment Period End | 10/24/2008 | |
| Final Action | 04/00/2009 | |

**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
Director, Trade Agreements and Communications Division
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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 | |

**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-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:** Undetermined **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
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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

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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 |

**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
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Phone: 317 614-4511

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**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
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**Department of the Treasury (TREAS)**
**Departmental Offices ( DO )** **RIN:** 1505-AB16

View Related Documents

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

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** 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
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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
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Phone: 716 843-8478

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**Department of the Treasury (TREAS)**
**Departmental Offices ( DO )** **RIN:** 1505-AA84

View Related Documents

**Title:** Secretary's Determination of Real Estate Brokerage
**Abstract:** The Department of the Treasury and Federal Reserve Board are jointly seeking comment on whether to determine by rule that real estate brokerage and/or real estate management are financial in nature or incidental to a financial activity, and therefore permissible activities for financial holding companies and financial subsidiaries of national banks under the Gramm-Leach-Bliley Act.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed Action
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 12 CFR 1501.2 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 5136A of the Revised Statutes, 12 USC 24a
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 01/03/2001 | 66 FR 307 |
| NPRM Comment Period End | 03/02/2001 | |
| NPRM Comment Period Extended | 05/01/2001 | 66 FR 12440 |
| Withdrawn | 08/01/2008 | |

**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-AB76

View Related Documents

**Title:** United States-Morocco Free Trade Agreement
**Abstract:** Amendment to the Customs and Border Protection regulations on an interim basis to implement the preferential tariff treatment and other customs-related provisions of the United States-Morocco Free Trade Agreement entered into by the United States and the Kingdom of Morocco.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed Action
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 19 CFR 10, subpart M; 19 CFR 162 and 163; 19 CFR 178; ... (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 19 USC 3805 note; 19 USC 1202 (General Note 27); 19 USC 66; 19 USC 1624; ...
**Legal Deadline:** Section 205 of the United States-Morocco Free Trade Agreement Implementation Act, Public Law 108-302, 118 Stat. 1103 (19 USC 3805 note), August 17, 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-MFTA entered into force on January 1, 2006.

| Action | Source | Description | Date |
|---|---|---|---|
| Other | Statutory | United States-Morocco Free Trade Agreement Implementation Act, PL 108-302 (08/17/2004) | 01/01/2007 |

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Interim Final Rule Effective | 06/29/2007 | |
| Interim Final Rule | 06/29/2007 | 72 FR 35647 |
| Interim Final Rule Comment Period End | 08/28/2007 | |
| Final Action | 08/05/2008 | 73 FR 45351 |
| Final Action Effective | 09/04/2008 | 73 FR 45351 |

**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-AB81

View Related Documents

**Title:** United States-Bahrain Free Trade Agreement

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

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed Action
**Major:** No **Unfunded Mandates:** No

**CFR Citation:** 19 CFR 10; 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 3805 note; 19 USC 1202 (General Note 30); 19 USC 66; 19 USC 1624; ...

**Legal Deadline:** The provisions of the BFTA were adopted by the United States with the enactment of the United States-Bahrain Free Trade Agreement Implementation Act (the Act), Public Law 109-169, 119 Stat. 3581 (19 U.S.C. 3805 note), on January 11, 2006. Section 205 of the Act requires that regulations be prescribed as necessary within 1 year after the date of entry into force of the Agreement.

| Action | Source | Description | Date |
|---|---|---|---|
| Other | Statutory | U.S.-Bahrain Free Trade Agreement Implementation Act | 08/01/2007 |

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Interim Final Rule Effective | 10/16/2007 | |
| Interim Final Rule | 10/16/2007 | 72 FR 58511 |
| Interim Final Rule Comment Period End | 12/17/2007 | |
| Final Action | 07/23/2008 | 73 FR 42679 |
| Final Action Effective | 08/22/2008 | 73 FR 42679 |

**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-AB82

View Related Documents

**Title:** Haitian Hemispheric Opportunity Through Partnership Encouragement Acts of 2006 and 2008

**Abstract:** This document adopts as a final rule, with some changes, the interim amendments to the Customs and Border Protection (CBP) regulations of title 19 of the Code of Federal Regulations which were published in the Federal Register on June 22, 2007, as CBP Dec. 07-43, to implement the duty-free provisions of the Haitian Hemispheric Opportunity through Partnership Encouragement (HOPE I) Act of 2006. The regulatory amendments adopted as a final rule in this document include changes necessitated by the enactment of the Haitian Hemispheric Opportunity through Partnership Encouragement (HOPE II) Act of 2008, contained in the Food, Conservation and Energy Act of 2008.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed Action
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 19 CFR 10, subpart O; 19 CFR 163 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 19 USC 66; 19 USC 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States; 19 USC 1321; 19 USC 1481; 19 USC 1484; 19 USC 1498; 19 USC 1508; 19 USC 1623 and 1624; 19 USC 3314; 19 USC 2703A
**Legal Deadline:** Sec. 5002 of the Tax Relief and Health Care Act of 2006 (HOPE Act) amended the Caribbean Basin Economic Recovery Act (codified at 19 USC 2701-2707) by adding a new section 213A, entitled "Special Rules for Haiti." Subsection (f) of sec. 213A provides that implementing regulations to carry out the additional trade benefits for Haiti shall be issued not later than 180 days after the date of enactment of the HOPE Act (12/20/06). Sec. 15407, HOPE II Act, provides a regulatory deadline of 9/30/08.

| Action | Source | Description | Date |
|---|---|---|---|
| Other | Statutory | Tax Relief and Health Care Act of 2006, title V, Haitian HOPE I Act, Public Law 109-432, 120 Stat. 2922 | 06/20/2007 |
| Other | Statutory | Food, Conservation and Energy Act of 2008, title XV, Haitian HOPE II Act, Public Law 110-234 | 09/30/2008 |

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Interim Final Rule Effective | 06/22/2007 | |
| Interim Final Rule | 06/22/2007 | 72 FR 34365 |
| Interim Final Rule Comment Period End | 08/21/2007 | |
| Final Action Effective | 09/30/2008 | |

| | | |
|---|---|---|
| Final Action | 09/30/2008 | 73 FR 56715 |

**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-AB90

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View Related Documents

**Title:** Articles Assembled Abroad: Operations Incidental to the Assembly Process

**Abstract:** This document amends the Customs and Border Protection (CBP) Regulations in title 19 of the Code of Federal Regulations (19 CFR part 10) in order to remove a provision that draws a distinction between preservative and decorative painting for purposes of the partial duty exemption under subheading 9802.00.80, Harmonized Tariff Schedule of the United States (HTSUS). The change is made to conform the CBP Regulations with the holding of a court decision in which the regulatory distinction between preservative and decorative painting was found to be invalid.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed Action
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 19 CFR 10.16 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 19 USC 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States (HTSUS)); 19 USC 66; 19 USC 1321; 19 USC 1481; 19 USC 1498; 19 USC 1508; 19 USC 1623 and 1624; 19 USC 3314
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Final Action | 06/12/2008 | 73 FR 33299 |
| Final Action Effective | 07/14/2008 | 73 FR 33299 |

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** No
**Small Entities Affected:** No
**Federalism:** No
**Agency Contact:** Gerry O'Brien
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**Department of the Treasury (TREAS)**
**Departmental Offices ( DO )** **RIN:** 1505-AB91

View Related Documents

**Title:** Import Restrictions Imposed on Archaeological and Ethnological Material of Iraq
**Abstract:** This rule amends the Customs and Border Protection (CBP) regulations to reflect the imposition of import restrictions on Archaeological and Ethnological Material of Iraq pursuant to section 3002 of the Emergency Protection for Iraqi Cultural Antiquities Act of 2004. This rule also contains the Designated List of Archaeological and Ethnological Material that describes the types of articles to which the import restrictions apply.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Completed Action
**Major:** No
**Unfunded Mandates:** No
**CFR Citation:** 19 CFR 12.104j(a) (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; PL 108-429; 19 USC 2603
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Final Action Effective | 04/30/2008 | 73 FR 23334 |
| Final Action | 04/30/2008 | 73 FR 23334 |

**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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**Department of the Treasury (TREAS)**
**Departmental Offices ( DO )** **RIN:** 1505-AB95

View Related Documents

**Title:** Rough Diamonds Control Regulations

**Abstract:** The Office of Foreign Assets Control of the U.S. Department of the Treasury (OFAC) is amending the Rough Diamonds Control Regulations, 31 CFR part 592 (the Regulations), to add two requirements designed to enhance the collection of statistics related to importations and exportations of rough diamonds.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed Action
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 31 CFR part 592 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 3 USC 301; 31 USC 321(b); 19 USC 3901 to 3913; EO 13312
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Final Action | 05/21/2008 | 73 FR 29433 |

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No
**Small Entities Affected:** No **Federalism:** No
**Energy Affected:** No
**Agency Contact:** Brad Brooks-Rubin Department of the Treasury
Departmental Offices
Department of the Treasury--OFAC 1500 Pennsylvania Avenue NW.
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**Department of the Treasury (TREAS)**
**Departmental Offices ( DO )** **RIN:** 1505-AB99

View Related Documents

**Title:** Extension of Import Restrictions Imposed on Archaeological Materials From Cambodia

**Abstract:** This document amends Customs and Border Protection (CBP) regulations to reflect both continuing and new import restrictions on certain archaeological material from Cambodia. Import restrictions that were previously imposed by CBP Decision 03-28 on certain stone, metal, and ceramic archaeological materials that are due to expire on September 22, 2008, are extended. The Assistant Secretary for Educational and Cultural Affairs, United States Department of State, has made the requisite determination for the extension of import restrictions that previously existed and for amending the agreement so that it applies also to archaeological material of the Bronze and Iron Ages and necessitating additional categories of objects and revising the subcategories of objects to incorporate those of the Bronze and Iron Ages. Accordingly, these import restrictions will remain in effect until September 19, 2013, and title 19 of the CBP regulations is being amended to reflect this amended bilateral agreement. These restrictions are being extended pursuant to determinations of the United States Department of State made under the terms of the 1970 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. This document also contains the amended Designated List of Archaeological Material that describes the articles to which the restrictions apply, including the new categories of objects (glass and bone) and the additional subcategories of stone and metal objects from the Bronze and Iron Age.

**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:** 5 USC 301; 19 USC 66; 19 USC 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States (HTSUS)); 19 USC 2612

**Legal Deadline:** 1970 United Nations Educational, Scientific and Cultural Organization (UNESCO) Convention, codified into U.S. law as the Convention on Cultural Property Implementation Act (Pub. L. 97-446, 19 U.S.C. 2601 et seq.)

| Action | Source | Description | Date |
|---|---|---|---|
| Other | Statutory | 19 USC 2606(e) | 09/19/2008 |

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Final Action Effective | 09/19/2008 | |
| Final Action | 09/19/2008 | 73 FR 54309 |

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No

**Federalism:** No

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

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**Department of the Treasury (TREAS)**
**Financial Crimes Enforcement Network ( FINCEN )** **RIN:** 1506-AA85

View Related Documents

**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 | 12/00/2008 | |

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** No
**Small Entities Affected:** No
**Federalism:** No
**Energy Affected:** No
**Public Comment URL:** regcomments@fincen.gov
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**Department of the Treasury (TREAS)**
**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:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Proposed Rule
**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 | 12/00/2008 | |

**Regulatory Flexibility Analysis 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-AA92

View Related Documents

**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 | 11/00/2008 | |

**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 | 11/00/2008 | |

**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-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:** Proposed Rule
**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 |
|---|---|---|
| NPRM | 11/00/2008 | |

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** No
**Small Entities Affected:** Business
**Federalism:** No
**Energy Affected:** No
**Agency Contact:** Office of Regulatory Policy & Programs Department of the Treasury
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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:** 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 USC 5311 to 5355

**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 11/00/2008 | |

**Regulatory Flexibility Analysis 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-AA78

View Related Documents

**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:** Final 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 | 70 FR 33702 |
| Final Action | 12/00/2008 | |

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No

**Federalism:** No
**Related RINs:** Split From 1506-AA28
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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 | 11/00/2008 | |
| NPRM Comment Period End | 01/00/2009 | |
| Final Action | 03/00/2009 | |

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** Federal; State
**Small Entities Affected:** No
**Federalism:** No
**Energy Affected:** No
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**Department of the Treasury (TREAS)**
**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 (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 | 03/00/2009 | |
| NPRM Comment Period End | 05/00/2009 | |
| Final Action | 08/00/2009 | |

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** Federal
**Small Entities Affected:** No
**Federalism:** No
**Energy Affected:** No
**Related RINs:** Split From 1510-AB00
**Agency Contact:** Nevelyn Jones
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**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:** The Department of the Treasury, Financial Management Service, is proposing to amend 31 CFR part 205 for operational changes.

**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 | 01/00/2009 | |
| NPRM Comment Period End | 03/00/2009 | |
| Final Action | 06/00/2009 | |

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** Federal; State
**Small Entities Affected:** No
**Federalism:** No

**Energy Affected:** No
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**Department of the Treasury (TREAS)**
**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 offset of Federal payments to collect nontax debts owed to the United States. We are removing the statute of limitations due to a change in the statutory definition on which it is based, enacted as part of the Food, Conservation and Energy Act of 2008. This statutory change will allow for the use of centralized offset of Federal 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 285.5 (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 | 11/00/2008 | |
| Interim Final Rule Comment Period End | 01/00/2009 | |
| Final Action | 03/00/2009 | |

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** Federal
**Small Entities Affected:** No **Federalism:** No
**Energy Affected:** No
**Agency Contact:** Thomas Dungan
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**Department of the Treasury (TREAS)**
**Financial Management Service ( FMS )** **RIN:** 1510-AB00

View Related Documents

**Title:** Federal Government Participation in the Automated Clearing House (ACH)
**Abstract:** The Department of the Treasury, Financial Management Service (FMS), periodically reviews the private sector Automated Clearing House (ACH) operating rules established by NACHA--The Electronic Payments Association and adopts or

declines each rule. FMS published a final rule amending 31 CFR part 210 (part 210) to adopt certain ACH rules, including a new ACH rule establishing a per transaction fee for the origination and receipt of ACH transactions. In addition, the rule provides two exceptions to the deposit account requirement contained in 31 CFR 210.5. Section 210.5 requires that an ACH credit entry representing a Federal payment other than a vendor payment be deposited into a deposit account at a financial institution "in the name" of the recipient. In April 2005, Treasury waived this requirement to allow some or all of the amount to be reimbursed to a Federal employee for official travel credit card charges to be disbursed directly to the credit card issuing bank. The rule codifies this waiver. The rule also provides an exception from the requirements of section 210.5 in cases where a Federal payment is to be disbursed through a debit card, stored value card, or prepaid card program established by FMS. The comment period on the proposed rule (73 FR 1560) preceding this final rule closed on March 10, 2008.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed Action
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 31 CFR 210 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 5 USC 301; 5 USC 5525; 12 USC 90; 12 USC 265 and 266; 12 USC 391; 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 3720; 31 USC 6503
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 01/09/2008 | 73 FR 1560 |
| NPRM Comment Period End | 03/10/2008 | |
| Final Action | 09/10/2008 | 73 FR 52578 |

**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-AB14

View Related Documents

**Title:** Management of Federal Agency Disbursements
**Abstract:** Proposed amendment to 31 CFR part 208 to provide that electronic payments are required for any individual who becomes eligible on or after a certain date to receive Federal payments, unless the individual certifies in writing or otherwise attests that he or she does not have a bank account, has been withdrawn for further development.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed Action
**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 |
|---|---|---|

| | | |
|---|---|---|
| Withdrawn | 07/30/2008 | |

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** Federal
**Federalism:** No
**Energy Affected:** No
**Public Comment URL:** www.regulations.gov
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**Department of the Treasury (TREAS)**
**Financial Management Service ( FMS )** **RIN:** 1510-AB15

View Related Documents

**Title:** Acceptance of Bonds Secured by Government Obligations In Lieu of Bonds With Securities
**Abstract:** Proposed amendment to 31 CFR part 225 to allow the Secretary of the Treasury to determine the types of securities that may be pledged in lieu of surety bonds has been withdrawn for further development.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Completed Action
**Major:** No
**Unfunded Mandates:** No
**CFR Citation:** 31 CFR 225 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 12 USC 391; 31 USC 321; 31 USC 9301; 31 USC 9303
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Withdrawn | 07/24/2008 | |

**Regulatory Flexibility Analysis 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-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 5061 to 5064; 26 USC 5091 to 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 | 11/00/2008 | |

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** No
**Small Entities Affected:** Business
**Federalism:** No
**Energy Affected:** No
**Related RINs:** Related to 1513-AA12
**Agency Contact:** Ramona L. Hupp
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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 | 01/00/2009 | |

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** No
**Small Entities Affected:** No
**Federalism:** No
**Energy Affected:** No
**Agency Contact:** Marjorie D. Ruhf
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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 | 12/00/2008 | |

**Regulatory Flexibility Analysis 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-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 | 01/00/2009 | |

**Additional Information:** Transferred from RIN 1512-AA98

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No
**Federalism:** No
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**Department of the Treasury (TREAS)**
**Alcohol and Tobacco Tax and Trade Bureau ( TTB )** **RIN:** 1513-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 | 01/00/2009 | |

**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 | 11/00/2008 | |

**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 | 12/00/2008 | |

**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 | 03/00/2009 | |

**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 | 11/00/2008 | |

**Regulatory Flexibility Analysis 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 | 01/00/2009 | |

**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 | 02/00/2009 | |

**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 | 01/00/2009 | |

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** No
**Small Entities Affected:** No
**Federalism:** No
**Energy Affected:** No

**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 | 11/00/2008 | |
| NPRM | 11/00/2008 | |

**Regulatory Flexibility Analysis 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:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2008 | |

**Regulatory Flexibility Analysis 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-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:** Proposed Rule
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 27 CFR 9 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 27 USC 205
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 02/00/2009 | |

**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 | 02/00/2009 | |

**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-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:** Proposed Rule
**Major:** No
**Unfunded Mandates:** No
**CFR Citation:** 27 CFR 9 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 27 USC 205
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 02/00/2009 | |

**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 | 02/00/2009 | |

**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 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 | 11/00/2008 | |

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No
**Small Entities Affected:** No **Federalism:** No
**Energy Affected:** No

**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:** 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 | 08/20/2008 | 73 FR 49123 |
| Comment Period Reopened | 10/29/2008 | 73 FR 64286 |
| Comment Period End | 10/20/2008 | |
| Reopened Comment Period End | 12/19/2008 | |

**Regulatory Flexibility Analysis Required:** No
**Small Entities Affected:** No
**Energy Affected:** No
**Government Levels Affected:** No
**Federalism:** No

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**Department of the Treasury (TREAS)**
**Alcohol and Tobacco Tax and Trade Bureau ( TTB )** **RIN:** 1513-AB58

View Related Documents

**Title:** Proposal Regarding Multi-Region Appellations for Imported Wine
**Abstract:** TTB is proposing to amend the wine labeling regulations to allow the labeling of imported wine with multi-region appellations.

**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 | 03/00/2009 | |

**Regulatory Flexibility Analysis Required:** No
**Small Entities Affected:** No
**Energy Affected:** No
**Government Levels Affected:** No
**Federalism:** No

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**Department of the Treasury (TREAS)**
**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 | 12/00/2008 | |

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No
**Small Entities Affected:** No **Federalism:** No
**Energy Affected:** No

**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 | 12/00/2008 | |
| NPRM | 12/00/2008 | |

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No
**Small Entities Affected:** No **Federalism:** No

**Energy Affected:** No
**Agency Contact:** Kara T. Fontaine
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**Department of the Treasury (TREAS)**
**Alcohol and Tobacco Tax and Trade Bureau ( TTB )** **RIN:** 1513-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 | 11/00/2008 | |

**Regulatory Flexibility Analysis 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-Los Angeles County Viticultural Area
**Abstract:** TTB received a petition to establish the 9.7-square mile Sierra Pelona Valley-Los Angeles County 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 | 12/00/2008 | |

**Regulatory Flexibility Analysis 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-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 Action | 12/00/2008 | |

**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

**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 | 01/00/2009 | |

**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 27,500-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 is considering an interim ruling to allow use of the AVA name within the originally petitioned boundaries, while opening for public comments an adjacent proposed area located immediately north of the original boundary line.

**Priority:** Routine and Frequent
**Agenda Stage of Rulemaking:** Final Rule
**Major:** No
**Unfunded Mandates:** No
**CFR Citation:** 27 CFR 9 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 27 USC 205
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 05/12/2005 | 70 FR 25000 |
| NPRM Comment Period End | 06/08/2005 | |
| Final Rule | 02/00/2009 | |

**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 | 01/00/2009 | |

**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; 27 CFR 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 | 70 FR 36359 |
| NPRM | 07/31/2007 | 72 FR 41860 |
| NPRM Comment Period Extended | 09/20/2007 | 72 FR 53742 |
| NPRM Extension Comment Period End | 01/27/2008 | |
| Final Rule | 12/00/2008 | |

**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 |
| Comment Period Extended | 09/20/2006 | 71 FR 54943 |
| NPRM Comment Period End | 09/25/2006 | |
| Comment Period End | 12/26/2006 | |
| Final Rule | 07/00/2009 | |

**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-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:** Final Rule
**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 | |
| Final Action | 02/00/2009 | |

**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-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 Action | 12/00/2008 | |

**Regulatory Flexibility Analysis 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 | 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-AB36

View Related Documents

**Title:** Modification of Mandatory Label Information for Wine
**Abstract:** This proposed regulatory change would permit alcohol content information to appear on any label affixed to a wine container. Current regulations require alcohol content to appear on the brand label.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Final Rule
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 27 CFR 4.32 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 27 USC 205
**Legal Deadline: None**

**Timetable:**

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

**Regulatory Flexibility Analysis Required:** No
**Small Entities Affected:** No
**Energy Affected:** No
**Government Levels Affected:** No
**Federalism:** No
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**Department of the Treasury (TREAS)**
**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 Action | 12/00/2008 | |

**Regulatory Flexibility Analysis Required:** No
**Small Entities Affected:** No
**Energy Affected:** No
**Government Levels Affected:** No
**Federalism:** 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 | 01/00/2009 | |

**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:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 08/12/2008 | 73 FR 46842 |
| NPRM Comment Period End | 10/14/2008 | |

| | | |
|---|---|---|
| Final Action | 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-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 Action | 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-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 Action | 12/00/2008 | |

**Regulatory Flexibility Analysis 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:** 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 | 03/21/2008 | 73 FR 16800 |
| NPRM Comment Period End | 05/30/2008 | |
| Final Rule | 02/00/2009 | |

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** No
**Small Entities Affected:** No
**Federalism:** No
**Energy Affected:** No
**Agency Contact:** Nancy Sutton

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**Department of the Treasury (TREAS)**
**Alcohol and Tobacco Tax and Trade Bureau ( TTB )** **RIN:** 1513-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:** 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 | 07/15/2008 | 73 FR 40474 |
| NPRM Comment Period End | 09/15/2008 | |
| 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-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:** 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 | 04/28/2008 | 73 FR 22883 |
| NPRM Comment Period End | 06/27/2008 | |
| 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-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 Action | 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-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 | 11/00/2008 | |

**Regulatory Flexibility Analysis 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
**Small Entities Affected:** No
**Government Levels Affected:** No
**Federalism:** No

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**Department of the Treasury (TREAS)**
**Alcohol and Tobacco Tax and Trade Bureau ( TTB )** **RIN:** 1513-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 |
|---|---|---|
| NPRM | 00/00/0000 | |

**Additional Information:** Transferred from RIN 1512-AB96

**Regulatory Flexibility Analysis Required:** No
**Small Entities Affected:** No
**Government Levels Affected:** No
**Federalism:** No

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**Department of the Treasury (TREAS)**
**Alcohol and Tobacco Tax and Trade Bureau ( TTB )** **RIN:** 1513-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 | 12/00/2009 | |

**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-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:** Long-term Action
**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-AA32

View Related Documents

**Title:** Proposal To Recognize Synonyms for Petite Sirah and Zinfandel Grape Varieties
**Abstract:** TTB is proposing to amend the list of prime grape names for American wines to recognize the name "Durif" as a synonym for the Petite Sirah grape and to recognize the name "Primitivo" as a synonym for the Zinfandel grape. This is in response to the result of recent DNA research into the identity of these grape varieties.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed 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 |
|---|---|---|
| NPRM | 04/10/2002 | 67 FR 17312 |
| NPRM Comment Period Extended | 06/06/2002 | 67 FR 38915 |
| NPRM Comment Period End | 10/08/2002 | |
| Withdrawn | 07/24/2008 | |

**Additional Information:** Transferred from RIN 1512-AC65

**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-AB00

View Related Documents

**Title:** New Certification Requirements for Imported Wine
**Abstract:** TTB is amending the wine regulations to implement new certification requirements for imported wine required by

the Miscellaneous Trade and Technical Corrections Act of 2004.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed Action
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 27 CFR 4; 27 CFR 24; 27 CFR 27 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** PL 108-429, sec 202
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Interim Final Rule Effective | 08/24/2005 | |
| NPRM | 08/24/2005 | 70 FR 49516 |
| Interim Final Rule | 08/24/2005 | 70 FR 49479 |
| Final Rule | 04/28/2008 | 73 FR 22816 |
| Final Rule Effective | 05/28/2008 | |

**Regulatory Flexibility Analysis 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-AB03

View Related Documents

**Title:** Denatured Spirits, Articles, and Nonbeverage Products
**Abstract:** Modernizes and clarifies regulations relating to the following activities: 1) Manufacture of articles made with specially denatured alcohol (SDA); 2) exportation of SDA and articles made with SDA; and 3) importation of denatured spirits, fuel alcohol, articles made with SDA, and nonbeverage alcohol products.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed Action
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 27 CFR 19 and 20; 27 CFR 27 and 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 |
|---|---|---|
| Withdrawn | 08/25/2008 | |

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

**Department of the Treasury (TREAS)**
**Alcohol and Tobacco Tax and Trade Bureau ( TTB )** **RIN:** 1513-AB04

View Related Documents

**Title:** Suspension of Special (Occupational) Tax

**Abstract:** Implements section 246 of the American Jobs Creation Act of 2004 (Pub. L. 208-357), which provides that for the 3-year period from July 1, 2005 through June 30, 2008, the rate of special (occupational) tax on certain specified occupations shall be zero.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed Action
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 27 CFR 17; 27 CFR 19; 27 CFR 24 to 27; 27 CFR 194 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** PL 108-357, sec 246; 26 USC 5148
**Legal Deadline:**

| Action | Source | Description | Date |
|---|---|---|---|
| Other | Statutory | sec 246 of the American Jobs Creation Act of 2004. | 07/01/2005 |

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Interim Final Rule Effective | 07/01/2005 | |
| NPRM | 10/31/2005 | 70 FR 62258 |
| Interim Final Rule | 10/31/2005 | 70 FR 62238 |
| NPRM Comment Period End | 12/30/2005 | |
| Withdrawn | 07/15/2008 | |

**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-AB12

View Related Documents

**Title:** Firearms and Ammunition Excise Taxes, Consignment Sales of Imported Articles

**Abstract:** TTB is amending the regulations relating to the payment of excise taxes on firearms and ammunition. The proposed amendment will clarify the tax liability of a domestic consignee who sells imported firearms or ammunition on behalf of a resident of a foreign country.

**Priority:** Other Significant
**Agenda Stage of Rulemaking:** Completed Action
**Major:** No
**Unfunded Mandates:** No
**CFR Citation:** 27 CFR 53.121 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 4181 and 4182; 26 USC 4216 to 4219; 26 USC 4221 to 4223; 26 USC 4225; 26 USC 6001; 26 USC 6011; 26 USC 6020 and 6021; 26 USC 6061; 26 USC 6071; 26 USC 6081; 26 USC 6091; 26 USC 6101 to 6104; 26 USC 6109; 26 USC 6151; 26 USC 6155; 26 USC 6161; 26 USC 6301 to 6303; 26 USC 6311; 26 USC 6402; 26 USC 6404; 26 USC 6416; 26 USC 7502; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Withdrawn | 08/06/2008 | |

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** No
**Small Entities Affected:** No
**Federalism:** No
**Energy Affected:** No
**Public Comment URL:** nprm@ttb.gov

**Department of the Treasury (TREAS)**
**Alcohol and Tobacco Tax and Trade Bureau ( TTB )**
**RIN:** 1513-AB20

View Related Documents

**Title:** Swan Creek
**Abstract:** Raffaldini Vineyards submitted a petition to establish the 96,000-acre Swan Creek viticultural area on behalf of the Vineyards of Swan Creek Trade Association, a group of vineyards and wineries in northwest North Carolina. At the time of the petition, the proposed boundaries of the agricultural and rural area include three wineries and 75 acres of vineyards. Portions of Wilkes, Yadkin, and Iredell counties are in the proposed boundaries, as is approximately 60 percent of the established Yadkin Valley viticultural area (27 CFR 9.174).

**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 | 09/12/2006 | 71 FR 53612 |
| NPRM Comment Period End | 11/13/2006 | |
| Final Rule | 04/25/2008 | 73 FR 22273 |
| Final Rule Effective | 05/27/2008 | |

**Regulatory Flexibility Analysis 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-AB26

View Related Documents

**Title:** Proposed Establishment of the Tulocay Viticultural Area

**Abstract:** The petitioner proposes to establish the 11,200-acre Tulocay viticultural area. The Tulocay region is totally within the established Napa Valley viticultural area and the larger, multi-county North Coast viticultural area in California. The distinguishing features of the proposed viticultural area include a unique microclimate and geography.

**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(e)
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 11/08/2006 | 71 FR 65432 |
| NPRM Comment Period End | 01/08/2007 | |
| Withdrawn | 06/19/2008 | 73 FR 34902 |

**Regulatory Flexibility Analysis 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-AB49

View Related Documents

**Title:** Proposed Establishment of the Leona Valley Viticultural Area

**Abstract:** Mr. Ralph Jens Carter, on behalf of the Antelope Valley Winegrowers Association, Leona Valley Vineyards, and Donato Vineyards, submitted the 8,600-acre Leona Valley viticultural area petition. The region currently includes 20 vineyard acres with more under development. The "Leona Valley" name comes from early Nebraska settlers of the area. The proposed boundary reflects the valley floor and some side slopes with potential or established viticulture. Distinguishing features include the physical characteristics of the San Andreas Fault system and a fault-controlled valley terrain surrounded by significantly higher mountain elevations. Also, the geology, soil, and climate distinguish the region from areas beyond 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 | 11/21/2007 | 72 FR 65489 |
| NPRM Comment Period End | 01/22/2008 | |
| Final Rule | 10/29/2008 | 73 FR 64199 |
| Final Rule Effective | 11/28/2008 | |

**Regulatory Flexibility Analysis 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 | 12/00/2008 | |

**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-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 certain governmental entities to withhold on certain payments for service property.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** PreRule
**Major:** No
**Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 24.3402(t) (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 3402(t); 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| ANPRM | 12/00/2008 | |

**Additional Information:** REG-158747-06 Drafting attorney: Stephen J. Coleman (202) 622-3228 Reviewing attorney: James Gibbons (202) 622-4910 CC: PA: Branch 1

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** Federal; 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-BH80

View Related Documents

**Title:** Calculation of the Applicable Premium for Combined Omnibus Budget Reconciliation Act of 1968 (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 | 12/00/2008 | |

**Additional Information:** REG-111547-08 Drafting attorney: Leslie R. Paul (202) 622-4299 Reviewing attorney: Russell E. Weisnheimer (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-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:** PreRule
**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 |
|---|---|---|
| ANPRM | 12/00/2008 | |

**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-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:** 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 | 12/00/2008 | |

**Additional Information:** REG-209006-89 (INTL-089-89) Drafting attorney: Daniel M. McCall (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-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 | 12/00/2008 | |

**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

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**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 | 12/00/2008 | |

**Additional Information:** REG-208299-90 (INTL-70-90) Drafting attorney: Mark E. Erwin (202) 622-3870 Reviewing attorney: Steven D. Jensen (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-AR20

View Related Documents

**Title:** Integrated Financial Transaction

**Abstract:** The regulation addresses whether funding raised for a securities dealing and/or trading operation, and whether matched book sale and repurchase transactions conducted by securities dealers, qualify as integrated financial transactions under section 1.861-10(c).

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** 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 | 12/00/2008 | |

**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

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**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 | 12/00/2008 | |

**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-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 | 12/00/2008 | |

**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
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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 | 12/00/2008 | |

**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 | 12/00/2008 | |

**Additional Information:** REG-113129-98 Drafting attorney: Deborah C. Lambert-Dean (202) 622-4570 Reviewing attorney: Donald Squires (202) 622-4570 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 | 12/00/2008 | |

**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 | 12/00/2008 | |

**Additional Information:** REG-116053-99 Drafting attorney: Daniel M. McCall (202) 622-3860 Reviewing attorney: Charles P. Besecky (202) 622-3860 CC: INTL

**Regulatory Flexibility Analysis Required:** No
**Small Entities Affected:** No
**Energy Affected:** No
**Government Levels Affected:** No
**Federalism:** No

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-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 | 12/00/2008 | |

**Additional Information:** REG-100427-00 Drafting attorney: Paul J. Carlino (202) 622-3840 Reviewing attorney: Ethan A. Atticks (202) 622-3840 Valerie A. Mark Lippe (202) 622-3840 Treasury attorney: David Ernick (202) 622-1754 CC: INTL

**Regulatory Flexibility Analysis Required:** No
**Small Entities Affected:** No
**Energy Affected:** No
**Government Levels Affected:** No
**Federalism:** No

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-AX91

View Related Documents

**Title:** Clarification of Foreign Base Company Sales Income Rules

**Abstract:** This regulation will clarify application of the manufaturing 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 | 12/00/2008 | |

**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

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

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No
**Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 152; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 11/30/2000 | 65 FR 71277 |
| Second NPRM | 09/00/2009 | |

**Additional Information:** REG-107279-00 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
**Energy Affected:** No
**Related RINs:** Related to 1545-BE40
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-AY30

View Related Documents

**Title:** Taxable Years of Controlled Foreign Corporations (CFCs)
**Abstract:** This regulation will provide definitions and rules for determining the required year for certain CFCs.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** 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 898
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2008 | |

**Additional Information:** REG-108523-00 Drafting attorney: Jeffrey L. Vinnik (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-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 | 12/00/2008 | |

**Additional Information:** REG-106877-00 Drafting attorney: David B. Bailey (202) 622-3860 Reviewing attorney: Thomas D. Beem (202) 622-3860 Treasury attorney: David Ernick (202) 622-1754 CC: INTL

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

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-AY74

View Related Documents

**Title:** Liabilities Assumed in Certain Corporate Transactions

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

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No
**Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 357; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| ANPRM | 05/06/2003 | 68 FR 23931 |
| NPRM | 12/00/2008 | |

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

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BA84

View Related Documents

**Title:** Allocation of New Markets Tax Credit

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

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No
**Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 45D; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2008 | |

**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

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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 | 12/00/2008 | |

**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 | 12/00/2008 | |

**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
**Federalism:** No
**Energy Affected:** No
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BB71

View Related Documents

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

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No
**Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 25 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 2704(b); 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2008 | |

**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-BC54

View Related Documents

**Title:** Coordination of United States and Certain Possessions Income Taxes

**Abstract:** Internal Revenue Code section 7654 contains provisions for coordination of United States and certain possessions income taxes. Specifically, section 7654 provides for "cover over" of the net collection of taxes imposed under chapter 1 or deducted and withheld under chapter 24. Section 7654 of the Internal Revenue Code of 1986 provides specific rules for cover over with regard to the possessions American Samoa and the U.S. Virgin Islands. Section 7654 of the 1954 Code, as amended in 1972 by Public Law 92-606, provides specific rules for cover over with regard to the possessions Guam and the Northern Mariana Islands (NMI). Section 7654 of the 1954 Code remains applicable to Guam and the NMI because neither of these two possessions has an effective implementing agreement with the United States, in accordance with the Tax Reform Act of 1986, Public Law 99-514. The regulations will provide rules under both the 1954 Code and the 1986 Code versions of section 7654.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No
**Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 1; 26 CFR 301 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2008 | |

**Additional Information:** REG-139900-03 Drafting attorney: Cleve Lisecki (202) 435-5262 Reviewing attorney: Ricardo A. Cadenas (202) 435-5262 Treasury attorney: Gretchen Sierra (202) 622-1755 CC: INTL

**Regulatory Flexibility Analysis Required:** Undetermined
**Government Levels Affected:** No
**Small Entities Affected:** No
**Federalism:** No

**Energy Affected:** No
**Related RINs:** Related to 1545-BD32
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**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 | 12/00/2008 | |

**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

View Related Documents

**Title:** Regulations Governing the Performance of Actuarial Services Under the Employee Retirement Income Security Act of 1974
**Abstract:** Regulations would govern the performance of actuarial service under the Employee Retirement Income Security Act of 1974 (ERISA). The regulations will cover the qualifications required for enrollment, continuing education requirements for enrolled actuaries, professional standards for the performance of actuarial services under ERISA, the grounds for disciplinary action against an enrolled actuary, and the procedures to be followed in taking disciplinary actions.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** 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 | 12/00/2008 | |

**Additional Information:** REG-159704-03 Drafting 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 | 06/00/2009 | |

**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

View Related Documents

**Title:** Accumulated Adjustment Account and Other Corporate Separations Under Section 355

**Abstract:** These proposed regulations will amend the current regulations under section 1.1368-2 in order to address the proper treatment of an S corporation's accumulated adjustment account in a section 355 transaction not preceded by a section 368(a)(1)(D) reorganization.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Proposed Rule
**Major:** Undetermined **Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2008 | |

**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 | 12/00/2008 | |

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

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BD28

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View Related Documents

**Title:** Definition of Disqualified Person

**Abstract:** These proposed regulations provide certain changes to the definition of a disqualified person under section 1.1031-1(k) of the income tax regulations to facilitate the ability of banks and bank affiliates to act as qualified intermediaries in section 1031 exchanges.

**Priority:** Substantive, Nonsignificant
**Major:** Undetermined
**Agenda Stage of Rulemaking:** Proposed Rule
**Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2008 | |

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

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-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 | 12/00/2008 | |

**Additional Information:** REG-144689-04 Drafting attorney: Laura C. Fields (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 | 12/00/2008 | |

**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
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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:** 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 336; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2008 | |

**Additional Information:** REG-143544-04 Drafting attorney: Mark Weiss (202) 622-7750 Reviewing attorney: Ken Cohen (202) 622-7790 CC: CORP

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** No
**Small Entities Affected:** No
**Federalism:** No
**Energy Affected:** No
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-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:** 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 6611; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2008 | |

**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-BE03

View Related Documents

**Title:** Reduction of Fuel Excise Tax Evasion

**Abstract:** These regulations propose changes to tax on aviation grade kerosene and other excise taxes related to taxable fuels.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Proposed Rule
**Major:** Undetermined
**Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 48 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 04/00/2009 | |

**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 Required:** Undetermined

**Government Levels Affected:** 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 | 12/00/2008 | |

**Additional Information:** REG-159420-04 Drafting attorney: Jaime C. Park (202) 622-3110 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 | 12/00/2008 | |

**Additional Information:** REG-103380-05 Drafting attorney: Celia A. Gabrysh (202) 622-3130 Reviewing attorneys: Frank K. Boland (202) 622-3130 and Curt G. Wilson (202) 622-3000 Treasury attorney: John Parcell (202) 622-2578 CC: PSI

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** Undetermined
**Federalism:** Undetermined
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-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:** Proposed Rule
**Major:** Undetermined
**Unfunded Mandates:** Undetermined
**CFR Citation:** Not Yet Determined (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805; 26 USC 152
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 09/00/2009 | |

**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-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 | 12/00/2008 | |

**Additional Information:** REG-124148-05 Drafting attorney: Jaime C. Park (202) 622-3110 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-BE89

View Related Documents

**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:** 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 450; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2008 | |

**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:** 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 | 12/00/2008 | |

**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-BF00

View Related Documents

**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:** 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 125; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2008 | |

**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

View Related Documents

**Title:** Election To Expense Certain Refineries

**Abstract:** These regulations provide guidance under section 179C of the Internal Revenue Code relating to the expense of certain refineries.

**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 179C
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 07/09/2008 | 73 FR 39270 |

| | | |
|---|---|---|
| NPRM Comment Period End | 09/08/2008 | 73 FR 39270 |
| Public Hearing | 11/20/2008 | 73 FR 39270 |
| 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-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 | 04/00/2009 | |

**Additional Information:** REG-147282-05 Drafting attorney: Taylor Cortright (202) 622-7055 Reviewing attorneys: Frank Boland (202) 622-3130 and Curt Wilson (202) 622-3000 Treasury attorney: John Parcell (202) 622-2578 CC: PSI

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** Undetermined
**Small Entities Affected:** No
**Federalism:** No
**Energy Affected:** No
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BF10

View Related Documents

**Title:** Charitable Contributions of Certain Motor Vehicles

**Abstract:** The regulations will clarify the rules for determining the fair market value of a vehicle contributed to charity. The regulations will provide rules for implementing the new laws, which govern the requirements for claiming a charitable contribution deduction for a donated vehicle, and impose penalties under certain circumstances on donee organizations (26 U.S.C. 170(f)(12) and 6720).

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No
**Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805; 26 USC 170 (f)(12); 26 USC 6720
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2008 | |

**Additional Information:** REG-143755-05 Drafting attorney: Charles H. Kim (202) 622-5020 Reviewing attorney: Karin Gross (202) 622-5020 Treasury attorney: Eric San Juan (202) 622-0224 CC: ITA

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** No
**Small Entities Affected:** Business; Organizations
**Federalism:** No
**Energy Affected:** No
**Related RINs:** Related to 1545-BF29

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )**
**RIN:** 1545-BF11

View Related Documents

**Title:** Clean Renewable Energy Bonds

**Abstract:** Section 54 of the Code allows certain specified entities to issue Clean Renewable Energy Bonds. Taxpayers who purchase these bonds are entitled to a credit against income tax in lieu of receiving interest payments from the Clean Renewable Energy Bond issuers. These regulations explain the requirements for issuing the bonds and for claiming the tax credit.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No
**Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** PL 109-58, sec 1303(d); 26 USC 54; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2008 | |

**Additional Information:** REG-148071-05 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:** 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 | 12/00/2008 | |

**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-BF19

View Related Documents

**Title:** Credit for Production From Advanced Nuclear Power Facilities

**Abstract:** These regulations will provide guidance for implementation of new section 45J; in particular, the regulations will provide a certification process for approval and allocation of the National Megawatt Limitation.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No
**Unfunded Mandates:** Undetermined
**CFR Citation:** Not Yet Determined (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805; 26 USC 45J
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 06/00/2009 | |

**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-BF27

View Related Documents

**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:** 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 108; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2008 | |

**Additional Information:** REG-164370-05 Drafting attorney: Megan A. Stoner (202) 622-3070 Reviewing attorney: Mary Beth Carchia (202) 622-3070 CC: PSI

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

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BF33

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 | 12/00/2008 | |

**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 Required:** Undetermined
**Government Levels Affected:** No
**Federalism:** No
**Energy Affected:** No
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BF40

View Related Documents

**Title:** Accuracy-Related Penalties
**Abstract:** These proposed regulations regard the new provisions and amendments made to code sections 6662, 6662A, and 6664 by the American Jobs Creation Act of 2004, the Gulf Opportunity Zone Act of 2005, and the Pension Protection Act of 2006.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No
**Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 1.6662A; 26 CFR 1.6662; 26 CFR 1.6664 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** USC 6662A; USC 6662; USC 6664; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2008 | |

**Additional Information:** REG-160870-04 Drafting attorney: Laura U. Daly (202) 622-3600 Reviewing attorney: Ashton P. Trice (202) 622-4940 Treasury attorney: Anita Soucy (202) 622-1766 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:** No
**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 | 06/00/2009 | |

**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
**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
**Major:** No **Unfunded Mandates:** Undetermined
**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 | 12/00/2008 | |

**Additional Information:** REG-161948-05 Drafting attorney: Filiz A. Serbes (202) 622-3703 Reviewing attorney: Theresa A. Abell (202) 622-4117 Treasury attorney: Marc Countryman (202) 622-9858 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-BF50

View Related Documents

**Title:** Further Guidance Regarding Application of Section 409A and Income Inclusion

**Abstract:** Regulations regarding the measurement of income inclusion and calculation of applicable taxes under section 409A of the Internal Revenue Code.

**Priority:** Substantive, Nonsignificant

**Agenda Stage of Rulemaking:** 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 409A; 26 USC 7805

**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2008 | |

**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:** 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-BF51

View Related Documents

**Title:** Requirements for Reorganizations Qualifying Under Section 368(a)(1)(E) or (F)

**Abstract:** This regulation is intended to provide guidance regarding the requirements of a reorganization under section 368(a)(1)(F), the tax consequences of such a reorganization, and give examples of transactions so qualifying.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No
**Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2008 | |

**Additional Information:** REG-148532-05 Drafting attorney: Douglas C. Bates (202) 622-7550 Reviewing attorney: Debra L. Carlisle (202) 622-7550 CC: CORP

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** No
**Small Entities Affected:** No
**Federalism:** No
**Energy Affected:** No
**Related RINs:** Split From 1545-BD31

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BF59

View Related Documents

**Title:** Section 6707 and The Failure To Furnish Information Regarding Reportable Transactions

**Abstract:** These are proposed regulations regarding the imposition of penalities 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:** Proposed Rule
**Major:** No
**Unfunded Mandates:** Undetermined
**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 | 12/00/2008 | |

**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
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BF61

View Related Documents

**Title:** Section 6707A and The Failure To Include on Any Return or Statement Any Information Required To Be Disclosed Under Section 6011 With Respect to a Reportable Transaction

**Abstract:** These proposed regulations regard the imposition of penalties under section 6707A of the Internal Revenue Code for the failure to include on any return or statement any information required to be disclosed under section 6011 with respect to a reportable transaction.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No **Unfunded Mandates:** Undetermined
**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 | 12/00/2008 | |

**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-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 | 12/00/2008 | |

**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 | 12/00/2008 | |

**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

**Small Entities Affected:** No

**Energy Affected:** No

**Government Levels Affected:** Federal; Local; State; Tribal

**Federalism:** Yes

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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 | 12/00/2008 | |

**Additional Information:** REG-125604-06 Drafting attorney: Mark E. Erwin (202) 622-3870 Reviewing attorney: Steven D. Jensen (202) 622-3870 Treasury attorney: Jesse Eggert (202) 622-1540 CC: INTL

**Regulatory Flexibility Analysis Required:** No

**Small Entities Affected:** No

**Energy Affected:** No

**Government Levels Affected:** No

**Federalism:** No

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-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 | 12/00/2008 | |

**Additional Information:** REG-125594-06 Drafting attorney: Mark E. Erwin (202) 622-3870 Reviewing attorney: Steven D. Jensen (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 | 12/00/2008 | |

**Additional Information:** REG-125599-06 Drafting attorney: Mark E. Erwin (202) 622-3870 Reviewing attorney: Steven D. Jensen (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:** Undetermined **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 | 12/00/2008 | |

**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 | 12/00/2008 | |

**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-BG01

View Related Documents

**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 | 12/00/2008 | |

**Additional Information:** REG-143705-06 Drafting attorney: Richard T. Probst (202) 622-3060 Reviewing attorney: James A. Quinn (202) 622-3070 Treasury attorney: William Bowers (202) 622-5721 CC: PSI

**Regulatory Flexibility Analysis Required:** Undetermined
**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-BG04

View Related Documents

**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 | 12/00/2008 | |

**Additional Information:** REG-144021-06 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
**Federalism:** No
**Energy Affected:** No
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BG07

View Related Documents

**Title:** Allocation of Costs Under the Simplified Methods

**Abstract:** These proposed regulations deal with the simplified options available to taxpayers for allocating additional section 263A costs.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No **Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 1.263A-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 | 12/00/2008 | |

**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 Required:** Undetermined

**Government Levels Affected:** No

**Federalism:** No

**Energy Affected:** No

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-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 |
|---|---|---|
| NPRM | 12/00/2008 | |

**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-BG16

View Related Documents

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

**Abstract:** These proposed regulations relate to the postponement of certain tax-related deadlines by reason of Presidentially Declared Disaster Area.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No **Unfunded Mandates:** Undetermined
**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 | 12/00/2008 | |

**Additional Information:** REG-142680-06 Drafting attorney: Mary E. Keys (202) 622-4570 Reviewing attorney: 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-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 | 12/00/2008 | |

**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: William Bowers (202) 622-5721 CC: PSI

**Regulatory Flexibility Analysis Required:** Undetermined
**Small Entities Affected:** Business
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**Government Levels Affected:** No
**Federalism:** No

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BG42

View Related Documents

**Title:** Interest on Overpayments

**Abstract:** The amendments to Treasury Regulation 301.6611-1 Interest on Overpayments will explain the dates interest starts to accrue on refunds of overpayments claimed by certain tax exempt persons who do not have an obligation to file tax returns. The amendments address tax exempt persons, corporations exempt from filing income tax returns pursuant to the section 6012 regulations, and persons whose income is excludible from gross income. The amendments will clarify the Service's position on the decisions in Overseas Thread Industries, Ltd. v. United States, 48 Cl. Ct. 221 (2000) and MNOPF Trustees, Ltd. v. United States, 123 F. 3d 1460 (Fed. Cir. 1997), and State of Michigan v. United States, 141 F. 3d 662 (6th Cir. 1998).

**Priority:** Substantive, Nonsignificant
**Major:** No
**Agenda Stage of Rulemaking:** Proposed Rule
**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 | 12/00/2008 | |

**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
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**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 | 12/00/2008 | |

**Additional Information:** REG-114703-07 Drafting attorneys: Joy C. Spies (202) 622-3998 Jason T. Smyczek (202) 622-3050 Reviewing attorney: Dianna K. Miosi (202) 622-3050 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-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 | 12/00/2008 | |

**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-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:** Undetermined
**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 | 12/00/2008 | |

**Additional Information:** REG-116699-07 Drafting attorney: Taylor Cortright (202) 622-7055 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
**Federalism:** Undetermined
**Energy Affected:** No
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BG67

View Related Documents

**Title:** Guidance Under Section 4051

**Abstract:** These proposed regulations will move the operative provisions of sections 48.4061 and 145.4051T into section 48.4051; remove sections 48.4061 and 145.4051T; and incorporate applicable rules from revenue rulings issued under section 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 | 06/00/2009 | |

**Additional Information:** REG-118837-07 Drafting attorney: Stephanie N. Bland (202) 622-3130 Reviewing attorney: Frank K. Boland (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 | 12/00/2008 | |

**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 | 12/00/2008 | |

**Additional Information:** REG-119686-07 Drafting attorney: Kathryn T. Holman (202) 622-3840 Reviewing attorney: Paul Epstein (202) 622-3870 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-BG70

View Related Documents

**Title:** Rules for Home Construction Contracts

**Abstract:** Proposed amendments to the rules regard accounting for long-term construction contracts that qualify as home construction contracts under 26 USC 460(e)(6).

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No **Unfunded Mandates:** Undetermined
**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: Sharon Kay (202) 622-0865 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-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:** 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 | 12/00/2008 | |

**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
**Small Entities Affected:** Business; Organizations
**Energy Affected:** No
**Related RINs:** Related to 1545-BE07; Related to 1545-BG64
**Government Levels Affected:** No
**Federalism:** No

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BG81

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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 | 12/00/2008 | |

**Additional Information:** REG-134042-07 Drafting attorney: Michael H. Beker (202) 622-7755 Reviewing attorney: Christine E. Ellison (202) 622-3070 Treasury attorney: William Bowers (202) 622-6721 CC: PSI

**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-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 | 12/00/2008 | |

**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 exent 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 parntership in the future.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No
**Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 465 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 465; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2008 | |

**Additional Information:** REG-135675-07 Drafting attorney: William M. Kostak (202) 622-3060 Reviewing attorney: James A. Quinn (202) 622-3070 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-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 | 12/00/2008 | |

**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-BG91

View Related Documents

**Title:** Public Approval Requirements for Private Activity Bonds

**Abstract:** These regulations will create a new section 1.147(f)-1 under section 1.147(f) of the Code relating to the public approval requirement applicable to private activity bonds. Since the Temporary regulations under section 103(k) of the 1954 Code relating to the public approval requirement applicable to industrial development bonds (not to qualified mortgage bonds, qualified student loan bonds, and qualified 501(c)(3) bonds) were published, several questions have arisen regarding the proper application of the public approval requirement under certain types of tax-exempt bond financings.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No **Unfunded Mandates:** Undetermined
**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 | 12/00/2008 | |

**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 **Government Levels Affected:** Local; State
**Small Entities Affected:** Governmental Jurisdictions **Federalism:** No

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BG93

View Related Documents

**Title:** Unitary Basis Rule

**Abstract:** These proposed regulations under section 1502 will provide guidance regarding the determination and adjustment of subsidiary stock owned by another member.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** 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 | 06/00/2009 | |

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

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-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
**Major:** No
**Agenda Stage of Rulemaking:** Proposed Rule
**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 | 12/00/2008 | |

**Additional Information:** REG-135005-07 Drafting attorney: Grid R. Glyer (202) 622-7930 Reviewing attorney: Gerald B. Fleming (202) 622-7770 Treasury attorney: Marc Countryman (202) 622-9858 CC: CORP

**Regulatory Flexibility Analysis Required:** No
**Small Entities Affected:** No
**Energy Affected:** No
**Government Levels Affected:** No
**Federalism:** No

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BH08

View Related Documents

**Title:** Non-Accrual Experience Method of Accounting

**Abstract:** These regulations deal with the type of methodology that taxpayers should be allowed to use as a self-test for purposes of the non-accrual experience method of accounting. The current regulations contain a reserve section dealing with this self-test requirement. In addition, the regulations deals with the definition and rules surrounding “undue burden” in reference to tracing recoveries under a non-accrual experience method.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No **Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 1.448-2 (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 | 12/00/2008 | |

**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 | 06/00/2009 | |

**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 | 12/00/2008 | |

**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-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 | 12/00/2008 | |

**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 | 12/00/2008 | |

**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 | 12/00/2008 | |

**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-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:** Proposed Rule
**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 | 12/00/2008 | |

**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-BH55
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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:** Proposed Rule

**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 |
|---|---|---|
| NPRM | 12/00/2008 | |

**Additional Information:** REG-142205-07 Drafting attorney: Amber C. Vogel (202) 622-7191 Reviewing attorney: Richard K. Passales (202) 622-7530 Treasury attorney: Marc Countryman (202) 622-9858 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-BH28

View Related Documents

**Title:** Form 990 Implementation Regarding Exempt Organization
**Abstract:** Amendments conform regulations to Form 990, Return of Organizations Exempt from Income Tax.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No **Unfunded Mandates:** Undetermined
**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 | 12/00/2008 | |

**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
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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 | 12/00/2008 | |

**Additional Information:** REG-142561-07 Drafting attorney: Richard M. Heinecke (202) 622-7930 Reviewing attorney: Gerald B. Fleming (202) 622-7770 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-BH34

View Related Documents

**Title:** Amendments to New Markets Tax Credit Regulations

**Abstract:** Amendments are proposed to the final new markets tax credit regulations under section 45D.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** 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 45D(i)
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 08/11/2008 | 73 FR 46572 |
| 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-BH35

View Related Documents

**Title:** Guidance Regarding the Recovery of Basis in Redemptions of Corporate Stock Governed by Section 301
**Abstract:** The final regulations under section 301 do not provide guidance as to how basis is to be recovered in certain transactions. Accordingly, additional guidance is required to address these questions.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No **Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 1.302-2(c) (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805; 26 USC 301 and 302
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2008 | |

**Additional Information:** REG-143686-07 Drafting attorney: Theresa M. Kolish (202) 622-6163 Reviewing attorney: Lewis K. Brickates (202) 622-7147 Treasury attorney: Marc Countryman (202) 622-9858 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-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 | 12/00/2008 | |

**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 | 12/00/2008 | |

**Additional Information:** REG-134175-07 Drafting attorney: Rachel L. Gregory (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 61101(i); 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2008 | |

**Additional Information:** REG-153491-07 Drafting attorney: Deborah C. Lambert-Dean (202) 622-7950 Reviewing attorney: Donald M. Squires (202) 622-7950 Treasury attorney: Eric San Juan (202) 622-0224 CC: PA: Branch 6

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** No
**Federalism:** No
**Energy Affected:** No
**Related RINs:** Related to 1545-BH46
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BH47

View Related Documents

**Title:** Exchange of Property for an Annuity
**Abstract:** This regulation proposes application of the installment sale rules to the exchange of property for a private annuity

contract.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Proposed Rule
**Major:** 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 | 12/00/2008 | |

**Additional Information:** REG-140454-07 Drafting attorney: Marnette M. Myers (202) 622-4920 Reviewing attorney: Amy J. Pflazgraf (202) 622-7197 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-BH49

View Related Documents

**Title:** Guidance Regarding the Treatment of Stock of a Controlled Corporation
**Abstract:** The proposed rulemaking will provide guidance regarding the hot stock rule under section 355(a)(3)(B).

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No **Unfunded Mandates:** Undetermined
**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 | 12/00/2008 | |

**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-BH61
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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 S corporations should reduce tax attributes under section 108(b) for taxable years in which the S corporation has discharged of indebtedness that is excluded from gross income.

**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 108; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 08/06/2008 | 73 FR 45656 |
| NPRM Comment Period End | 11/04/2008 | |
| 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-BH57

View Related Documents

**Title:** Guidance Under 382, Including Regs Regarding Built-In Items Under Section 382(h)(6); Built-In Items Under Section 382(h)(6) in Notice 2003-65; Temp Regs June 13, 2007

**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 | 12/00/2008 | |

**Additional Information:** REG-162992-03 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
**Federalism:** No
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BH59

View Related Documents

**Title:** Guidance for Regulated Investment Company (RIC) and Real Estate Investment Trust (REIT) Concerning the Application of Section 1(h) to Capital Gain Dividends
**Abstract:** These proposed regulations 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

View Related Documents

**Title:** Local Lodging Expenses

**Abstract:** These proposed regulations relate to the deductibility of lodging expenses paid or incurred when not traveling away from home (local lodging). The regulations affect taxpayers and employees of taxpayers who pay or incur expenses for local lodging that are otherwise deductible under section 162 of the Internal Revenue Code.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No **Unfunded Mandates:** 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 | 12/00/2008 | |

**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-BH62

View Related Documents

**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:** 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 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 | |
| Final Action | 06/00/2009 | |

**Additional Information:** REG-140029-07 Drafting attorney: Susan J. Kassell (202) 622-5020 Reviewing attorney: Karin G. Gross (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-BH67

View Related Documents

**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 | 12/00/2008 | |

**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
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BH72

View Related Documents

**Title:** Compensation Deferred Under Eligible Deferred Compensation Plans

**Abstract:** The proposed regulations would provide guidance relating to the definitions of a bona fide severance pay plan under section 457(e)(11) of the Internal Revenue Code and substantial risk of forfeiture under section 457(f)(1)(B). These regulations would affect sponsors, administrators, participants, and beneficiaries of nonqualified deferred compensation plans of State and local governments and tax-exempt entities.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No
**Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 1.457.1 to 1.457.12 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805; 26 USC 457
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2008 | |

**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

View Related Documents

**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:** The rules under section 432 are effective for plan years beginning after 2007. Multiemployer plans will need to know what the rules are after they have certified their funding status. A rehabilitation or funding improvement plan is required to be adopted within 240 days after the due date of the certification.

| Action | Source | Description | Date |
|---|---|---|---|
| NPRM | Statutory | Proposed regulations | 12/00/2008 |

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2008 | |

**Additional Information:** REG-107729-08 Drafting attorney: Bruce L. Perlin (202) 622-7059 Reviewing attorney: Michael J. Roach (202) 622-6090 Treasury attorney: William Evans (202) 622-1332 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-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:** Proposed Rule
**Major:** No **Unfunded Mandates:** Undetermined
**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 | 12/00/2008 | |

**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-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 | 12/00/2008 | |

**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

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:** 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 | 12/00/2008 | |

**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

View Related Documents

**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 | 12/00/2008 | |

**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

View Related Documents

**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 | 12/00/2008 | |

**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

View Related Documents

**Title:** Attribute Reduction Following Reorganizations

**Abstract:** The proposed regulations contain guidance concerning the treatment of attributes in reorganizations under section 368(a)(1) where a 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 under the principles of Treasury regulations section 1.1502-3(d).

**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 | 12/00/2008 | |

**Additional Information:** REG-116446-08 Drafting attorney: Bruce A. Decker (202) 622-8039 Reviewing attorney: Lisa A. Fuller (202) 622-7750 Treasury attorney: Marc Countryman (202) 622-9858 CC: CORP

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No
**Federalism:** No
**Energy Affected:** No
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BH87

View Related Documents

**Title:** Guidance Under Section 355(e) Regarding Stock Redemptions
**Abstract:** The regulations will provide guidance regarding the application of section 355(e) to stock redemptions.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No **Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 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 | 12/00/2008 | |

**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-BH90

View Related Documents

**Title:** Disregard 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
**Major:** No **Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 301 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805; 26 USC 7701
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2008 | |

**Additional Information:** REG-116614-08 Drafting attorney: Michael H. Beker (202) 622-7755 Reviewing attorney: Mary Beth Carchia (202) 622-3397 Treasury attorney: John Parcell (202) 622-2578 CC: PSI

**Regulatory Flexibility Analysis Required:** Undetermined **Government Levels Affected:** No
**Federalism:** No
**Related RINs:** Related to 1545-BH91
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BH92

View Related Documents

**Title:** Look-Back Interest and Tax-Exempt Entities

**Abstract:** Amends regulations under 26 CFR 1.460-6, relating to the application of the look-back method for long-term contracts. The amendment will provide guidance on how to compute interest under the look-back method when the method applies to pass-through entities that are partly owned by tax-exempt entities.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No **Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2008 | |

**Additional Information:** REG-139077-07 Drafting attorney: Seoyeon Park (202) 622-4960 Reviewing attorney: William A. Jackson (202) 622-4960 CC: ITA

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** No
**Small Entities Affected:** Business
**Federalism:** No
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BH93

View Related Documents

**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:** Proposed Rule
**Major:** No
**Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 338; 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 |
|---|---|---|
| NPRM | 12/00/2008 | |

**Additional Information:** REG-142640-07 Drafting attorney: Rebecca O. Burch (202) 622-7305 Reviewing attorney: T. Ian Russell (202) 622-7108 Treasury attorney: Marc Countryman (202) 622-9858 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-BH94

View Related Documents

**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 | 12/00/2008 | |

**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:** No
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805; 26 USC 7701(l)
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2008 | |

**Additional Information:** REG-120771-08 Drafting Attorney: Paul J. Carlino (202) 622-3840 Reviewing Attorney: Phyllis 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-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:** 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 6050P
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2008 | |

**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

View Related Documents

**Title:** Genetic Information Nondiscrimination Act

**Abstract:** The proposed regulations provide guidance on prohibitions against group health plans using genetic tests, genetic services, and genetic information in the administration of the plan, with limited exceptions for payment of benefits and research.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No
**Unfunded Mandates:** Undetermined
**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 |
|---|---|---|
| NPRM | 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
**Related RINs:** Related to 1545-BI03

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )**
**RIN:** 1545-BI07

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View Related Documents

**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:** Proposed Rule
**Major:** No
**Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805; 26 USC 1502
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2008 | |

**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-BI09

View Related Documents

**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 as claims against the estate and will provide guidance on the deductibility of amounts paid under a descendent'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 | 12/00/2008 | |

**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:** No
**Small Entities Affected:** No
**Federalism:** No
**Energy Affected:** No
**Related RINs:** Related to 1545-BC56
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BI16

View Related Documents

**Title:** Additional Rules Regarding Hybrid Retirement Plans

**Abstract:** The regulations will provide additional guidance regarding the rules for hybrid retirement plans that were added by the Pension Protection Act of 2006.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No
**Unfunded Mandates:** 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 | 12/00/2008 | |

**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

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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 | 12/00/2008 | |

**Additional Information:** REG-129025-08 Drafting attorney: Marcie P. Barese (202) 622-7790 Reviewing attorney: Debra L. Carlisle (202) 622-7550 CC: CORP

**Regulatory Flexibility Analysis Required:** No

**Government Levels Affected:** No

**Small Entities Affected:** No

**Federalism:** No

**Energy Affected:** No

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BI18

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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 | 12/00/2008 | |

**Additional Information:** REG-163314-03 Drafting attorney: Jean R. Brenner (202) 622-4732 Reviewing attorney: Virginia S. Voorhees (202) 622-3003 CC: CORP

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** No
**Federalism:** No
**Energy Affected:** No
**Related RINs:** Related to 1545-BC88
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )**
**RIN:** 1545-BI19

View Related Documents

**Title:** Indian Tribe Governmental Plans
**Abstract:** The 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 | 12/00/2008 | |

**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-AJ93

View Related Documents

**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 | 12/00/2008 | |

**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-AM12

View Related Documents

**Title:** Computation of a Branch's Taxable Income; Taxation of Exchange Gain or Loss on Branch Remittances

**Abstract:** This regulation relates to branch rules and how to translate branch income, and the taxation of exchange gain or loss on branch remittances.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** 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 | 71 FR 52876 |
| NPRM-Withdrawn | 09/07/2006 | 71 FR 52876 |
| Second NPRM Comment Period End | 12/06/2006 | |
| Final Action | 12/00/2008 | |

**Additional Information:** REG-208270-86 (INTL-965-86) Drafting attorney: Margaret K. Harris (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-AO24

View Related Documents

**Title:** Earnings Stripping Payments
**Abstract:** This regulation addresses the deductibility of interest under section 163 being limited when paid by a corporation to related persons not subject to U.S. tax.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** 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 | 12/00/2008 | |

**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

View Related Documents

**Title:** Registration Required Obligations

**Abstract:** This regulation will finalize all outstanding proposed regulations under section 1.163-1(b)(2) relating to interest deduction in general.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** 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 | 12/00/2008 | |

**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-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 |
| Final Action | 06/00/2009 | |

**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-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:** Undetermined
**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 | 12/00/2008 | |

**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-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 | 12/00/2008 | |

**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-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 | 06/00/2009 | |

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

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-AY54

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View Related Documents

**Title:** Previously Taxed Earnings and Profits Under Subpart F
**Abstract:** This regulation will address the determination of previously taxed earnings and profits under subpart F.

**Priority:** Substantive, Nonsignificant
**Major:** No
**Agenda Stage of Rulemaking:** Final Rule
**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 | 12/00/2008 | |

**Additional Information:** REG-121509-00 Drafting attorney: John H. Seibert (202) 622-3860 Reviewing attorney: Phyllis E. Marcus (202) 622-3840 CC: INTL

**Regulatory Flexibility Analysis Required:** No
**Small Entities Affected:** No
**Energy Affected:** No
**Government Levels Affected:** No
**Federalism:** No

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-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:** Final Rule
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805; 26 USC 1502
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 09/28/2007 | 72 FR 55139 |
| NPRM Comment Period End | 12/27/2007 | |
| Partial Withdrawal Notice | 02/25/2008 | 73 FR 9972 |
| Final Action | 12/00/2008 | |

**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-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 |
| Final Action | 12/00/2008 | |

**Additional Information:** REG-103580-02 Drafting attorneys: Joy C. Spies (202) 622-3998 and Jonathan E. Cornwell (202) 622-4504 Reviewing attorney: Audrey W. Ellis (202) 622-3050 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-BA86

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View Related Documents

**Title:** Guidance on Reporting of Deposit Interest Paid to Nonresident Aliens

**Abstract:** This regulation will provide guidance on the reporting requirements for interest on deposits maintained at U.S. offices of certain financial institutions and paid to nonresident aliens that are residents of certain specified countries.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** 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 | 12/00/2008 | |

**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

View Related Documents

**Title:** Timely Mailing Treatment

**Abstract:** This regulation will expressly provide that a registered or certified mail receipt is the sole means to prove delivery of a document to the Internal Revenue Service.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Final Rule
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 26 CFR 301 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7502; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 09/21/2004 | 69 FR 56377 |
| Final Action | 12/00/2008 | |

**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:** Undetermined
**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 |
| Hearing | 09/10/2003 | 68 FR 35828 |
| Final Action | 04/00/2009 | |

**Additional Information:** REG-141097-02 Drafting attorney: Taylor Cortright (202) 622-7055 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
**Government Levels Affected:** No
**Federalism:** No

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BB23

View Related Documents

**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 | 12/00/2008 | |

**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
**Small Entities Affected:** No
**Energy Affected:** No
**Government Levels Affected:** Local; State
**Federalism:** No
**Related RINs:** Merge with 1545-BC07

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BB28

View Related Documents

**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 | 12/00/2008 | |

**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 | 12/00/2008 | |

**Additional Information:** REG-146893-02 Drafting attorney: Carol Tan (202) 435-5265 Reviewing attorney: Christopher J. Bello (202) 435-5257 Treasury attorney: David Ernick (202) 622-1754 CC: INTL

**Regulatory Flexibility Analysis Required:** No
**Small Entities Affected:** No
**Energy Affected:** No
**Related RINs:** Related to 1545-BC52; Related to 1545-AY38
**Government Levels Affected:** No
**Federalism:** No

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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
**Major:** No
**Agenda Stage of Rulemaking:** Final Rule
**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 |
| Final Action | 12/00/2008 | |

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

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-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:** 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 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 | 12/00/2008 | |

**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-BB82

View Related Documents

**Title:** Notional Principal Contracts; Contingent Nonperiodic Payments

**Abstract:** These regulations relate to the character and the inclusion into income and deduction of contingent nonperiodic payments made pursuant to a notional principal contract.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Final Rule
**Major:** No **Unfunded Mandates:** No

**CFR Citation:** 26 CFR 1; 26 CFR 602 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 02/26/2004 | 69 FR 8886 |
| NPRM Comment Period End | 05/04/2004 | |
| Final Action | 12/00/2008 | |

**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-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:** 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 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 | 12/00/2008 | |

**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:** 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-BB85

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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.

**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 |
| Final Action | 12/00/2008 | |

**Additional Information:** REG-145535-02 Drafting attorney: Ross E. Poulsen (202) 622-7790 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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View Related Documents

**Title:** Partnership Equity for Services

**Abstract:** These regulations will describe the tax treatment of partnership equity issued in connection with the performance of services.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** 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 |
| Public Hearing | 10/05/2005 | 70 FR 29676 |
| Final Action | 12/00/2008 | |

**Additional Information:** REG-105346-03 Drafting attorneys: Jason T. Smyczek (202) 622-3050 Joy C. Spies (202) 622-3998 Jonathan E. Cornwell (202) 622-4504 Reviewing attorney: Audrey W. Ellis (202) 622-3050 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-BB94

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View Related Documents

**Title:** Accrual for Certain Real Estate Mortgage Investment Conduit (REMIC) Regular Interests

**Abstract:** The regulations provide guidance on the accrual of original issue discount on certain REMIC regular interests.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Final Rule
**Major:** No
**Unfunded Mandates:** No
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 08/25/2004 | 69 FR 52217 |
| Final Action | 12/00/2008 | |

**Additional Information:** REG-108637-03 Drafting attorney: Patrick E. White (202) 622-3920 Reviewing attorney: Phoebe A. Mix (202) 622-4634 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 | 12/00/2008 | |

**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-BC23

View Related Documents

**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 |
| Final Action | 07/00/2009 | |

**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

View Related Documents

**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 | 12/00/2008 | |

**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

View Related Documents

**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:** Undetermined
**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 |
| NPRM Comment Period End | 07/28/2008 | 73 FR 22879 |
| Final Action | 12/00/2008 | |

**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

View Related Documents

**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 | |
| Public Hearing | 08/06/2007 | |
| Final Action | 12/00/2008 | |

**Additional Information:** REG-143316-03 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
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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 | 12/00/2008 | |

**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
**Small Entities Affected:** Governmental Jurisdictions
**Energy Affected:** No
**Public Comment URL:** www.regulations.gov (See IRS REG-121475-03)
**Related RINs:** Related to 1545-BG44
**Government Levels Affected:** Local; State
**Federalism:** 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
**Major:** No
**Agenda Stage of Rulemaking:** Final Rule
**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 |
| Final Action | 12/00/2008 | |

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

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-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 regulation concerns the disclosure of corporate tax information to the Bureau of Economic Analysis, Department of Commerce.

**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 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 | 07/00/2009 | |

**Additional Information:** REG-148864-03 Drafting attorney: Wendy L. Kribell (202) 622-4570 Reviewing attorney: 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-BD04

View Related Documents

**Title:** Solid Waste Disposal Facilities
**Abstract:** This regulation will modify the definition of "solid waste disposal facility" for purposes of section 142(a)(6) of the Internal Revenue Code.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** 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 |
| Final Action | 12/00/2008 | |

**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
**Small Entities Affected:** No
**Energy Affected:** No
**Related RINs:** Related to 1545-BG68
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**Government Levels Affected:** Local; State
**Federalism:** No

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BD09

View Related Documents

**Title:** Public Inspection of Written Determinations Under Section 6110 of the Internal Revenue Code (Temporary)

**Abstract:** These temporary regulations will replace and update the existing regulation to include procedures for the public availability of Chief Counsel advice. The regulations also reflect changes to the organizational structure of the Internal Revenue Service and Office of Chief Counsel, changes to the Code, and technological advances related to the electronic availability of Internal Revenue Service documents to the public.

**Priority:** Substantive, Nonsignificant
**Major:** No
**Agenda Stage of Rulemaking:** Final Rule
**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 | 12/00/2008 | |

**Additional Information:** REG-113129-98 Drafting attorney: Deborah C. Lambert-Dean (202) 622-7950 Reviewing attorney: Donald Squires (202) 622-4570 Treasury attorney: Eric San Juan (202) 622-0224 CC: PA: Branch 6

**Regulatory Flexibility Analysis Required:** No
**Small Entities Affected:** No
**Energy Affected:** No
**Related RINs:** Related to 1545-AX40
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**Government Levels Affected:** No
**Federalism:** No

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BD20

View Related Documents

**Title:** Section 42 Qualified Contract Provisions

**Abstract:** This proposed regulation under sections 42(h)(6)(F) and 42(h)(6)(K) will provide guidance for provisions relating to qualified contracts.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Final Rule
**Major:** No
**Unfunded Mandates:** 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 | 06/19/2007 | 72 FR 33706 |
| NPRM Comment Period End | 09/17/2007 | |
| Public Hearing | 10/15/2007 | 72 FR 33706 |
| Final Action | 12/00/2008 | |

**Additional Information:** REG-114084-04 Drafting attorney: Julie Hanlon-Bolton (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

View Related Documents

**Title:** Coordination of United States and Certain Possessions Income Taxes (Temporary)

**Abstract:** Internal Revenue Code section 7654 contains provisions for coordination of U.S. and certain possessions income taxes. Specifically, section 7654 provides for "cover over" of the net collection of taxes imposed under chapter 1 or deducted and withheld under chapter 24. Section 7654 of the Internal Revenue Code of 1986 provides specific rules for cover over with regard to the possessions American Samoa and the U.S. Virgin Islands. Section 7654 of the 1954 Code, as amended in 1972 by Public Law 92-606, provides specific rules for cover over with regard to the possessions Guam and the Northern Mariana Islands (NMI). Section 7654 of the 1954 Code remains applicable to Guam and the NMI because neither of these two possessions has an effective implementing agreement with the United States, in accordance with the Tax Reform Act of 1986, Public Law 99-514. The regulations will provide rules under both the 1954 Code and the 1986 Code versions of section 7654.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Final Rule
**Major:** No
**Unfunded Mandates:** No
**CFR Citation:** 26 CFR 1; 26 CFR 301 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Interim Final Rule | 12/00/2008 | |

**Additional Information:** REG-139900-03 Drafting attorney: Cleve Lisecki (202) 435-5262 Reviewing attorney: Ricardo A. Cadenas (202) 435-5262 Treasury attorney: Gretchen Sierra (202) 622-1755 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 |
| Final Action | 06/00/2009 | |

**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

View Related Documents

**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:** Undetermined
**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 | |
| 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-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:** 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 1367
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 04/12/2007 | 72 FR 18417 |
| NPRM Comment Period End | 07/11/2007 | |
| Final Action | 12/00/2008 | |

**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:** Undetermined
**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-BE04

View Related Documents

**Title:** Dye Injection of Diesel Fuel and Kerosene
**Abstract:** The regulations relate to the diesel fuel and kerosene excise tax and reflect changes made by the American Jobs Creation Act of 2004 (Act) regarding mechanical dye injection systems. Under the Act, diesel fuel and kerosene that are to be used in a nontaxable use must be indelibly dyed by use of a mechanical dye injection system that satisfies the requirements set forth in the regulations. The purpose of the regulations is to establish standards for tamper-resistant mechanical injector dyeing that are reasonable, cost-effective, and set levels of security commensurate with the applicable facility.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Final Rule
**Major:** No
**Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 48 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 04/26/2005 | 70 FR 21361 |
| Final Action | 12/00/2008 | |

**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:** 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 | 06/21/2007 | 72 FR 34204 |
| NPRM Comment Period End | 09/19/2007 | |
| Public Hearing | 10/11/2007 | |
| Final Action | 12/00/2008 | |

**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:** Business; Organizations
**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

View Related Documents

**Title:** Circular 230--Covered Opinion Amendments

**Abstract:** These regulations propose amendments to the standards for tax opinions related to municipal bonds.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Final Rule
**Major:** No
**Unfunded Mandates:** No

**CFR Citation:** 31 CFR 10 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 31 USC 330; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/20/2004 | 69 FR 75887 |
| Final Action | 12/00/2008 | |

**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
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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:** 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 | 08/21/2006 | 71 FR 48590 |
| NPRM Comment Period End | 11/20/2006 | |
| Second NPRM | 03/10/2008 | 73 FR 12838 |
| Second NPRM Comment Period End | 06/09/2008 | |
| Public Hearing | 06/24/2008 | |
| Final Action | 12/00/2008 | |

**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

View Related Documents

**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:** Undetermined
**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: Amy J. Pfalzgraf (202) 622-4960 Treasury attorney: John Parcell (202) 622-2578 CC: ITA

**Regulatory Flexibility Analysis Required:** Undetermined
**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-BE45

View Related Documents

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

**Abstract:** The IRS will finalize 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:** Final Rule
**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 | 12/00/2008 | |

**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-BE58

View Related Documents

**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 | 12/00/2008 | |

**Additional Information:** REG-110405-05 Drafting attorney: Filiz A. Serbes (202) 622-3703 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
**Related RINs:** Related to 1545-BE59
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BE73

View Related Documents

**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 | 12/00/2008 | |

**Additional Information:** REG-155669-04 Drafting attorney: Julie Hanlon-Bolton (202) 622-7028 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

View Related Documents

**Title:** Start-Up and Organizational Expenditures

**Abstract:** The proposed regulations implement the changes to sections 195, 248, and 709 of the Internal Revenue Code, made by section 902 of the American Jobs Creation Act of 2004 (Pub. L. No. 108-357). Under the Act, a corporate taxpayer may elect to deduct up to $5000 of start-up expenditures and $5000 of organizational expenditures in the taxable year in which the trade or business begins. The remainder of the start-up or organizational expenditures are allowed as deductions ratably over the 180-month period beginning with the month the corporation begins business. Similar rules are provided for organizational and syndication fees for partnerships.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Final Rule
**Major:** No
**Unfunded Mandates:** 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:** Undetermined
**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-BE96

View Related Documents

**Title:** Capital Costs Incurred To Comply With EPA Sulfur Regulations

**Abstract:** This regulation provides guidance under section 179B of the Internal Revenue Code relating to EPA sulfur regulations.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Final Rule
**Major:** No
**Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 06/27/2008 | 73 FR 36475 |
| NPRM Comment Period End | 09/25/2008 | 73 FR 36475 |
| Public Hearing | 10/28/2008 | 73 FR 36475 |
| Final Action | 06/00/2009 | |

**Additional Information:** REG-143453-05 Drafting attorney: Nicole R. Cimino (202) 622-3110 Reviewing attorney: Charles B. Ramsey (202) 622-3110 Treasury attorney: John Parcell (202) 622-2578 CC: PSI

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** No
**Small Entities Affected:** Business
**Federalism:** No
**Energy Affected:** No
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BE99

View Related Documents

**Title:** Sections 704(c) and 737--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 |
| NPRM Comment Period End | 11/20/2007 | |
| Public Hearing | 12/05/2007 | |
| Final Action | 12/00/2008 | |

**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-BF08

View Related Documents

**Title:** Nuclear Decommissioning Cost

**Abstract:** This action proposes regulations under the Energy Tax Incentives Act of 2005 concerning nuclear decommissioning costs.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Final Rule
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** Not Yet Determined (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** Not Yet Determined
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/31/2007 | 72 FR 74213 |
| NPRM Comment Period End | 03/31/2008 | |
| Final Action | 12/00/2008 | |

**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

View Related Documents

**Title:** Clean Renewable Energy Bonds (Temporary)

**Abstract:** Section 54 of the Code allows certain specified entities to issue Clean Renewable Energy Bonds. Taxpayers who purchase these bonds are entitled to a credit against income tax in lieu of receiving interest payments from the Clean Renewable Energy Bond issuers. These regulations explain the requirements for issuing the bonds and for claiming the tax credit.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Final Rule
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )

**Legal Authority:** PL 109-58, sec 1303(d); 26 USC 54; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Temporary Regulations | 12/00/2008 | |

**Additional Information:** REG-148071-05 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
**Small Entities Affected:** Business
**Energy Affected:** No
**Related RINs:** Related to 1545-BF11
**Government Levels Affected:** Local; State; Tribal
**Federalism:** No

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BF17

View Related Documents

**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
**Major:** Undetermined
**Agenda Stage of Rulemaking:** Final Rule
**Unfunded Mandates:** Undetermined
**CFR Citation:** 48 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 | |
| Final Action | 06/00/2009 | |

**Additional Information:** REG-155087-05 Drafting attorney: DeAnn K. Malone (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
**Small Entities Affected:** Business
**Government Levels Affected:** No
**Federalism:** No

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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:** 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 45J
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Temporary Regulation | 06/00/2009 | |

**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-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:** 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 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 | 02/00/2009 | |

**Additional Information:** REG-157271-05 Drafting attorney: Mary E. Keys (202) 622-4570 Reviewing attorney: Charles B. Christopher (202) 622-4570 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-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 | 12/00/2008 | |

**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-BF34

View Related Documents

**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 | 72 FR 33169 |
| 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

View Related Documents

**Title:** Failure To Maintain List of Advisees With Respect to Reportable Transactions

**Abstract:** The temporary regulation regards the penalty imposed under section 6708 for a person required to maintain a list under section 6112 who fails to make the list available upon the request of the Secretary.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Final Rule
**Major:** No
**Unfunded Mandates:** No
**CFR Citation:** 26 CFR 301.6708-1T (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 |
|---|---|---|
| Interim Final Rule | 12/00/2008 | |

**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 Required:** Undetermined
**Government Levels Affected:** No
**Federalism:** No
**Energy Affected:** No
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )**
**RIN:** 1545-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 (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 Regulation | 12/00/2008 | |

**Additional Information:** REG-160870-04 Drafting attorney: Laura U. Daly (202) 622-4940 Reviewing attorney: Ashton P. Trice (202) 622-4940 Treasury attorney: Anita Soucy (202) 622-1766 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

View Related Documents

**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 | 12/00/2008 | |

**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

View Related Documents

**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 | 12/00/2008 | |

**Additional Information:** REG-112994-06 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-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 penalities 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 |
|---|---|---|
| Interim Final Rule | 12/00/2008 | |

**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-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:** Final Rule
**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 |
|---|---|---|
| Interim Final Rule | 12/00/2008 | |

**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-BF65

View Related Documents

**Title:** Clarification of Section 6411 Regulations Relating to Tentative Carryback Allowance

**Abstract:** These proposed amendments to the regulations clarify that, after being computed under the terms of 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 | 01/10/2008 | 73 FR 1850 |
| Final Action | 12/00/2008 | |

**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
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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 | 12/00/2008 | |

**Additional Information:** REG-120509-06 Drafting attorney: Mark E. Erwin (202) 622-3870 Reviewing attorney: Steven D.

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**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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View Related Documents

**Title:** Definition of Taxpayer for Purposes of Section 901 and Related Matters
**Abstract:** The application of existing Treasury Regulation section 1.901-2(f) is unclear in certain circumstances, including circumstances in which foreign law permits foreign corporations to determine their taxable income and tax liability on a combined basis. Amendments are needed to clarify the application of Treasury Regulation section 1.901-2 in such circumstances. In some cases, such as cases involving reverse hybrid entities, the application of existing Treasury Regulation section 1.901-2(f) reaches inappropriate results. Amendments are needed to change the results in such cases.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** 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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View Related Documents

**Title:** Guidance Under Section 67 Regarding Miscellaneous Itemized Deductions of a Trust or Estate

**Abstract:** These regulations provide guidance that will address the application of IRC section 67 to the permissible itemized deductions of a trust or estate.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Final Rule
**Major:** No
**Unfunded Mandates:** No
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 67; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| 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

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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 | 12/00/2008 | |

**Additional Information:** REG-125632-06 Drafting attorney: Bruce A. Decker (202) 622-8039 Reviewing attorney: Lisa A. Fuller (202) 622-7152 Treasury attorney: Marc Countryman (202) 622-9858 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 | 72 FR 34650 |
| Hearing | 10/24/2007 | 72 FR 34650 |
| Final Action | 12/00/2008 | |

**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

View Related Documents

**Title:** Withholding and Reporting Obligations Under Section 1441 Regarding Tender Offers

**Abstract:** The proposed regulations provide guidance for U.S. financial institutions to satisfy their withholding, reporting, and deposit obligations under chapter 3 of the Code with respect to payments made to foreign account holders pursuant to a self-tender offer made by a publicly traded corporation.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** 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 | 12/00/2008 | |

**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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View Related Documents

**Title:** Deduction for Qualified Film and Television Production Costs

**Abstract:** This regulation proposes further guidance under section 181 and the treatment of certain qualified film and television productions.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Final Rule
**Major:** No
**Unfunded Mandates:** No
**CFR Citation:** 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 | 12/00/2008 | |

**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 | 06/14/2007 | 72 FR 32828 |
| NPRM Comment Period End | 09/12/2007 | |
| Final Action | 12/00/2008 | |

**Additional Information:** REG-144540-06 Drafting attorney: Keith E. Stanley (202) 622-7750 Reviewing attorney: Mark S. Jennings (202) 622-7750 Treasury attorney: Marc Countryman (202) 622-9858 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-BG09

View Related Documents

**Title:** Section 1.367(a)-8--Revisions to Gain Recognition Agreement Requirements

**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:** Final Rule
**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 | 12/00/2008 | |

**Additional Information:** REG-147144-06 Drafting Attorney: Daniel M. McCall (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:** Final Rule
**Major:** No **Unfunded Mandates:** Undetermined
**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 | |

| | | |
|---|---|---|
| Final Action | 12/00/2008 | |

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

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BG12

View Related Documents

**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 | 72 FR 46421 |
| Public Hearing | 12/06/2007 | 72 FR 46421 |
| Final Action | 12/00/2008 | |

**Additional Information:** REG-148393-06 Drafting attorney: Pamela R. Kinard (202) 622-6060 Reviewing attorney: Lisa Mojiri-Azad (202) 622-6080 CC: TEGE

**Regulatory Flexibility Analysis Required:** No
**Small Entities Affected:** Business; Governmental Jurisdictions
**Energy Affected:** No
**Government Levels Affected:** Local; State
**Federalism:** 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:** Undetermined
**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 | 73 FR 20877 |
| Final Action | 12/00/2008 | |

**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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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BG15

View Related Documents

**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 | 12/00/2008 | |

**Additional Information:** REG-146247-06 Drafting attorney: Richard C. Starke (202) 622-3497 Reviewing attorney: Virginia Voorhees (202) 622-3003 Treasury attorney: Marc Countryman (202) 622-9858 CC: CORP

**Regulatory Flexibility Analysis Required:** No
**Small Entities Affected:** No
**Energy Affected:** No
**Related RINs:** Related to 1545-BG14
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**Government Levels Affected:** No
**Federalism:** No

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BG18

View Related Documents

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

**Abstract:** These regulations 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
**Major:** No
**Agenda Stage of Rulemaking:** Final Rule
**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 Drafting attorney: Tatiana L. Belenkaya (202) 622-1124 Reviewing attorney: Michael Blumenfeld (202) 622-1124 Treasury attorneys: Eric San Juan (202) 622-0224 and Anita Soucy (202) 622-1766 CC: TEGE

**Regulatory Flexibility Analysis Required:** No
**Small Entities Affected:** Business; Governmental Jurisdictions; Organizations
**Related RINs:** Related to 1545-BG19; Related to 1545-BG20
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**Government Levels Affected:** Undetermined
**Federalism:** Undetermined

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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:** Final Rule
**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 | |
| Final Action | 12/00/2008 | |

**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-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:** 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 | 03/30/2007 | 72 FR 15081 |
| NPRM Comment Period End | 06/28/2007 | 72 FR 15081 |
| Final Action | 12/00/2008 | |

**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
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BG28

View Related Documents

**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 | 12/00/2008 | |

**Additional Information:** REG-157834-06 Drafting attorney: Bruce A. Decker (202) 622-8039 Reviewing attorney: Lisa A. Fuller (202) 622-7152 Treasury attorney: Marc Countryman (202) 622-9858 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-BG31

View Related Documents

**Title:** Payout Requirements for Type III Supporting Organizations That Are Not Functionally Integrated

**Abstract:** This regulation will provide the criteria for functionally integrated type III supporting organizations and provide the payout requirement for type III supporting organizations that are not functionally integrated.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Final Rule
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 26 CFR 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 | |
| Final Action | 12/00/2008 | |

**Additional Information:** REG-155929-06 Drafting attorney: Philip T. Hackney (202) 622-7585 Reviewing attorney: Michael Blumenfeld (202) 622-2000 Treasury attorneys: Emily Lam (202) 622-0999 Eric San Juan (202) 622-0224 CC: TEGE

**Regulatory Flexibility Analysis Required:** Undetermined **Government Levels Affected:** Undetermined
**Small Entities Affected:** Organizations **Federalism:** No
**Energy Affected:** No
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BG34

View Related Documents

**Title:** Time and Manner for Electing Capital Gain Treatment for Certain Self-Created Musical Works

**Abstract:** The proposed regulations will provide the time and manner for making the election specified in section 1221(b)(3).

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Final Rule

**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 26 CFR 1.1221-3 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 02/08/2008 | 73 FR 7503 |
| NPRM Comment Period End | 05/08/2008 | |
| Final Action | 12/00/2008 | |

**Additional Information:** REG-153589-06 Drafting attorney: Jamie J. Kim (202) 622-4950 Reviewing attorneys: Christopher F. Kane (202) 622-3415 Andrew J. Keyso, Jr. (202) 622-7924 Treasury attorney: Eric San Juan (202) 622-0224 CC: ITA

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No
**Small Entities Affected:** No **Federalism:** No
**Energy Affected:** No
**Related RINs:** Related to 1545-BG35
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BG36

View Related Documents

**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 | |
| Public Hearing | 06/06/2008 | 73 FR 24186 |
| Final Action | 12/00/2008 | |

**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

View Related Documents

**Title:** Guidance on Arbitrage

**Abstract:** The notice of proposed rulemaking provides that the Department of the Treasury and the Internal Revenue Service propose to provide guidance on arbitrage under section 148 of the Internal Revenue Code.

**Priority:** Substantive, Nonsignificant

**Agenda Stage of Rulemaking:** Final Rule

**Major:** Undetermined

**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 | 12/00/2008 | |

**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

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BG48

View Related Documents

**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:** Undetermined

**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 | 06/20/2008 | |
| Public Hearing | 07/10/2008 | |
| Final Action | 12/00/2008 | |

**Additional Information:** REG-110136-07 Drafting attorney: Pamela R. Kinard (202) 622-8358 Reviewing attorney: Marjorie Hoffman (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

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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 |
|---|---|---|
| NPRM | 07/13/2007 | 72 FR 38534 |
| NPRM Comment Period End | 10/09/2007 | 72 FR 38534 |
| Public Hearing | 11/07/2007 | 72 FR 38534 |
| Final Action | 12/00/2008 | |

**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

View Related Documents

**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

View Related Documents

**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 | 12/00/2008 | |

**Additional Information:** REG-114125-07 Drafting attorney: David A. Juster (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-BG58

View Related Documents

**Title:** Employer-Owned Life Insurance

**Abstract:** This proposed regulation implements the statutory mandate to require reporting concerning employer-owned life insurance.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Final Rule
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 26 CFR 61 (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 | 12/00/2008 | |

**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
**Small Entities Affected:** Business
**Energy Affected:** No
**Related RINs:** Related to 1545-BG59
**Government Levels Affected:** No
**Federalism:** No

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BG62

View Related Documents

**Title:** Stripped Interests in Bond and Preferred Stock Funds

**Abstract:** The temporary regulations provide guidance to taxpayers about the proper treatment of stripped interests in accounts or entities in which substantially all the assets consist of bonds, preferred stock, or a combination thereof. Under the temporary regulations, basis will be allocated among the stripped interests based upon relative fair market value. The temporary regulations also provide rules requiring current recognition of income and basis adjustments by all holders of stripped interests.

**Priority:** Substantive, Nonsignificant
**Major:** No
**Agenda Stage of Rulemaking:** Final Rule
**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 | 12/00/2008 | |

**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
**Federalism:** No
**Related RINs:** Related to 1545-BG61
**Government Levels Affected:** No

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BG71

View Related Documents

**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:** Undetermined
**CFR Citation:** 26 CFR 54 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805; 26 USC 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 | 10/30/2008 | |
| 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

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BG72

View Related Documents

**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 due | 01/07/2008 | |
| Public Hearing | 01/28/2008 | |
| Final Action | 12/00/2008 | |

**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
**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-BG76

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View Related Documents

**Title:** Patented Tax Strategy Transactions

**Abstract:** These proposed regulations provide rules relating to the disclosure of reportable transactions under 26 U.S.C. 6011. These proposed regulations add the patented transactions category of reportable transaction. The regulations affect taxpayers participating in the patented transactions category of reportable transactions under 26 U.S.C. 6011, material advisors responsible for disclosing reportable transactions under section 26 U.S.C. 6111, and material advisors responsible for keeping lists under 26 U.S.C. 6112.

**Priority:** Substantive, Nonsignificant
**Major:** Undetermined
**Agenda Stage of Rulemaking:** Final Rule
**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 | |
| Public Hearing | 02/21/2008 | 73 FR 1851 |
| Final Action | 12/00/2008 | |

**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 Required:** Undetermined
**Government Levels Affected:** 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 | 73 FR 12041 |
| Final Action | 12/00/2008 | |

**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-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:** Final Rule
**Major:** Undetermined
**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 | 73 FR 16610 |
| Final Action | 12/00/2008 | |

**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:** Final Rule
**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 | 12/00/2008 | |

**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:** Final Rule
**Major:** Undetermined
**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 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 | 06/00/2009 | |

**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
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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:** 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 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 | 12/00/2008 | |

**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-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 |
|---|---|---|
| Temporary Regulation | 12/00/2008 | |

**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-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:** 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; 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 | 12/00/2008 | |

**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-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:** Undetermined
**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 | 12/00/2008 | |

**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

View Related Documents

**Title:** Diversification Requirements for Certain Defined Contribution Plans
**Abstract:** The proposed regulations will provide guidance on the implementation of the new diversification requirements for

certain defined contribution plans.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** 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 | 12/00/2008 | |

**Additional Information:** REG-136701-07 Drafting attorney: Dana A. Barry (202) 622-7424 Reviewing attorney: Lisa Mojiri-Azad (202) 622-6080 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

View Related Documents

**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 | |
| Public Hearing | 05/29/2008 | 73 FR 21860 |
| Final Action | 12/00/2008 | |

**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
**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-BH13

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View Related Documents

**Title:** Treatment of Overall Foreign and Domestic Losses

**Abstract:** Section 402 of the American Jobs Creation Act of 2004 enacted a new section 904(g) providing for the recharacterization of U.S. source income as foreign source income where a taxpayer's foreign tax credit limitation has been reduced as a result of an overall domestic loss. The regulation will provide rules for maintaining and recapturing overall domestic loss accounts relating to such recharacterization. The regulation will also include some revisions of the existing regulations regarding overall foreign loss recapture under section 904(f).

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** 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 | 06/00/2009 | |

**Additional Information:** REG-141399-07 Drafting attorney: Jeffrey L. Parry (202) 622-3850 Reviewing attorney: Barbara A. Felker (202) 622-3850 Treasury attorney: Gretchen Sierra (202) 874-1755 CC: INTL

**Regulatory Flexibility Analysis Required:** No
**Small Entities Affected:** No
**Energy Affected:** No
**Government Levels Affected:** No
**Federalism:** No
**Related RINs:** Related to 1545-BH14

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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:** Final Rule
**Major:** No **Unfunded Mandates:** Undetermined
**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 | |
| Final Action | 12/00/2008 | |

**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-BH32

View Related Documents

**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:** 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 41(f)
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 06/17/2008 | 73 FR 34237 |
| 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 J. Wilson (202) 622-3040 Treasury attorney: Brandon Carlton (202) 622-6865 CC: PSI

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** Undetermined
**Federalism:** No
**Related RINs:** Related to 1545-BH33
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BH36

View Related Documents

**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:** Final Rule
**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 | 12/00/2008 | |

**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-BH39

View Related Documents

**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:** Undetermined
**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 | |
| Public Hearing | 07/31/2008 | 73 FR 36476 |
| Final Action | 06/00/2009 | |

**Additional Information:** REG-151135-07 Drafting attorney: Bruce L. Perlin (202) 622-7059 Reviewing attorney: Michael J. Roach (202) 622-6090 CC: TEGE

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No
**Federalism:** No
**Related RINs:** Related to 1545-BH40
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BH46

View Related Documents

**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 | 12/00/2008 | |

**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
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BH48

View Related Documents

**Title:** Remedial Actions Applicable to Tax-Exempt Bonds Issued By State and Local Governments
**Abstract:** These regulations provide certain remedial actions for tax-exempt bonds issued by state and local governments.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Final Rule
**Major:** No
**Unfunded Mandates:** No
**CFR Citation:** 26 CFR 1.141-12; 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 | 12/00/2008 | |

**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-BH50

View Related Documents

**Title:** Accrual Rules for Defined Benefit Plans

**Abstract:** These regulations will provide guidance on the application of the accrual rules for defined benefit plans in cases where plan benefits are determined on the basis of the greater of two or more separate formulas.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Final Rule
**Major:** No **Unfunded Mandates:** Undetermined
**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. 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-BH53

View Related Documents

**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:** Undetermined
**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-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:** Final Rule
**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 |
|---|---|---|
| Temporary Regulations | 12/00/2008 | |

**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

View Related Documents

**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:** 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 |
|---|---|---|
| Temporary Regulations | 12/00/2008 | |

**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-BH63

View Related Documents

**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:** 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 2642
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 04/17/2008 | 73 FR 20870 |
| NPRM Comment Period End | 07/16/2008 | |

| | | |
|---|---|---|
| Public Hearing--Cancelled | 08/05/2008 | 73 FR 43904 |
| 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
**Small Entities Affected:** No
**Government Levels Affected:** No
**Federalism:** No

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BH65

View Related Documents

**Title:** Qualified Nonpersonal Use Vehicle

**Abstract:** 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 vehicles.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Final Rule
**Major:** No
**Unfunded Mandates:** Undetermined

**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 | 06/09/2008 | 73 FR 32500 |
| NPRM Comment Period End | 09/08/2008 | |
| Final Action | 06/00/2009 | |

**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
**Small Entities Affected:** Governmental Jurisdictions
**Energy Affected:** No
**Government Levels Affected:** No
**Federalism:** No

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BH66

View Related Documents

**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:** Undetermined
**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 |
| 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 Liquerman (202) 622-3060 Treasury attorney: Catherine Hughes (202) 622-9407 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-BH68

View Related Documents

**Title:** Employee Stock Purchase Plans Under Section 423

**Abstract:** These proposed 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:** 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 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: Thomas D. Scholz (202) 622-6030 Reviewing attorney: Kenneth M. Griffin (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

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View Related Documents

**Title:** Information Reporting Under Section 6039
**Abstract:** These proposed 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:** Undetermined
**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: Thomas D. Scholz (202) 622-6030 Reviewing attorney: Kenneth M. Griffin (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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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BH71

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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:** Undetermined

**CFR Citation:** 26 CFR 1.430(a)-1; 26 CFR 1.430(j)-2; 26 CFR 54.4971(c)-1 (To search for a specific CFR, visit the Code of Federal Regulations )

**Legal Authority:** 26 USC 430; 26 USC 4971; 26 USC 7701; 26 USC 7805

**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 04/15/2008 | 73 FR 20203 |
| Outlines of Topics Due | 07/15/2008 | |
| NPRM Comment Period End | 07/14/2008 | |
| Public Hearing | 08/04/2008 | |
| Final Action | 12/00/2008 | |

**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-BH79

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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 | 12/00/2008 | |

**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 | 12/00/2008 | |

**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 | 12/00/2008 | |

**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-BH83

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )**
**RIN:** 1545-BH85

View Related Documents

**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:** Final Rule
**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 | 12/00/2008 | |

**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
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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:** Undetermined
**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 | |
| 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
**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-BH91

View Related Documents

**Title:** Disregard 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 Regulation | 12/00/2008 | |

**Additional Information:** REG-116614-08 Drafting attorney: Michael H. Beker (202) 622-7755 Reviewing attorney: Mary Beth Carchia (202) 622-3397 Treasury attorney: John Parcell (202) 622-2578 CC: PSI

**Regulatory Flexibility Analysis Required:** Undetermined
**Government Levels Affected:** No
**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 |
|---|---|---|
| Interim Final Rule | 12/00/2008 | |

**Additional Information:** REG-107845-08 Drafting attorney: Mayer R. Samuels (202) 622-3090 Reviewing attorney: Lorrraine 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-BH99

View Related Documents

**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:** 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 |
|---|---|---|
| Temporary Regulations | 12/00/2008 | |

**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
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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:** Final Rule
**Major:** No **Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 301 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 6713; 26 USC 7216; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 07/02/2008 | 73 FR 37910 |
| Outlines of Topics Due | 09/15/2008 | |
| NPRM Comment Period End | 09/30/2008 | |
| Public Hearing | 10/06/2008 | |
| Final Action | 06/00/2009 | |

**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
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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: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Temporary Regulations | 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
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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 | 12/00/2008 | |

**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
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BI12

View Related Documents

**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 | 12/00/2008 | |

**Additional Information:** REG-143705-06 Drafting attorney: Richard T. Probst (202) 622-3060 Reviewing attorney: James A. Quinn (202) 622-3080 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
**Related RINs:** Related to 1545-BG01
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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:** Undetermined
**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 | 12/00/2009 | |

**Additional Information:** REG-209020-86 (INTL-061-86) Drafting attorney: Teresa B. Hughes (202) 622-3850 Reviewing attorney: Barbara A. Felker (202) 622-3850 Treasury attorney: Ginny Y. Chung (202) 622-9461 CC: INTL

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** No
**Small Entities Affected:** No
**Federalism:** No
**Energy Affected:** No
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )**
**RIN:** 1545-AC10

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:** 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 |
|---|---|---|
| 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 M. Breen (202) 435-5265 CC: INTL

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

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-AI16

View Related Documents

**Title:** FSC Transfer Pricing Rules, Distributions, Dividends Received, Deduction, and Other Special Rules for FSC

**Abstract:** The regulations provide rules for application of the FSC (Foreign Sales Corporation) transfer pricing rules, distributions, dividends received, deductions, and other special FSC provisions.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Long-term Action
**Major:** No
**Unfunded Mandates:** No
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805; 26 USC 925; 26 USC 927
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Next Action Undetermined | | |
| NPRM | 03/03/1987 | 52 FR 6467 |
| NPRM Comment Period End | 05/02/1987 | |

**Additional Information:** REG-209015-86 (INTL-153-86) Drafting attorney: 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-AK74

View Related Documents

**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:** 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 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: Thomas D. Beem (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

View Related Documents

**Title:** Nonrecognition of Corporate Distributions and Reorganizations Under the Foreign Investment in Real Property Tax Act
**Abstract:** These regulations will provide rules concerning the effect of certain distributions including dividends, redemptions, distributions pursuant to reorganizations, and liquidations on corporations and their shareholders under the Foreign Investment in Real Property Tax Act. The regulations will also provide rules for determining the extent to which nonrecognition would apply to certain transfers of real property interests and the extent to which certain reorganizations will be treated as sales of property at fair market value.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Long-term Action
**Major:** No
**Unfunded Mandates:** No
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 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: 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

**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-AM11

View Related Documents

**Title:** Clarification of Treatment of Separate Limitation Losses
**Abstract:** Section 1203 of the Tax Reform Act of 1986 amends section 904(f) by adding paragraph (f)(5) at the end thereof, which requires that foreign source losses with respect to any income category first offset a taxpayer's other foreign source

income before such losses offset the taxpayer's U.S. source income. The regulation will provide rules for the allocation of foreign source losses.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Long-term Action
**Major:** No
**Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Next Action Undetermined | | |

**Additional Information:** REG-209044-89 (INTL-338-89) Drafting attorney: Jeffrey L. Parry (202) 622-3850 Reviewing attorney: Barbara A. Felker (202) 622-3850 CC: INTL

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** No
**Small Entities Affected:** No
**Federalism:** No
**Energy Affected:** No
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-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 (Code).

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Long-term Action
**Major:** No
**Unfunded Mandates:** No
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805; 26 USC 964
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 01/25/1990 | 55 FR 2535 |
| Final Action | 12/00/2009 | |

**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-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:** Undetermined
**Small Entities Affected:** No
**Energy Affected:** No
**Government Levels Affected:** No
**Federalism:** No
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-AP10

View Related Documents

**Title:** Information Reporting and Record Maintenance
**Abstract:** This regulation will implement the directives of section 6038C. This will be accomplished by requiring foreign corporations engaged in a U.S. business to provide specific information regarding related party transactions.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Long-term Action
**Major:** No
**Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805; 26 USC 7801; 26 USC 6038C
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Next Action Undetermined | | |

**Additional Information:** REG-208265-90 (INTL-102-90) Drafting attorney: Sheila Ramaswamy (202) 622-3870 Reviewing attorney: Paul S. Epstein (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-AQ55

View Related Documents

**Title:** Use of General Accepted Accounting Priniciple (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-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:** 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 101; 26 USC 7702 to 7702A
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Next Action Undetermined | | |
| NPRM | 12/15/1992 | 57 FR 59319 |
| NPRM Comment Period End | 02/26/1993 | |
| Hearing | 03/19/1993 | |

**Additional Information:** REG-209552-92 (FI-25-92) Drafting attorney: James A. Polfer (202) 622-3970 Reviewing attorney: Donald J. Drees, Jr. (202) 622-3970 CC: FIP

**Regulatory Flexibility Analysis Required:** No
**Small Entities Affected:** No
**Energy Affected:** No
**Government Levels Affected:** No
**Federalism:** No

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-AQ74

View Related Documents

**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
**Major:** No
**Agenda Stage of Rulemaking:** Long-term Action
**Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805; 26 USC 414
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 02/19/1988 | 53 FR 4999 |
| NPRM Comment Period End | 04/19/1988 | |
| Partially Closed by TD 8548 | 06/27/1994 | 59 FR 32911 |
| NPRM | 12/00/2009 | |

**Additional Information:** REG-209558-92 Drafting attorney: Marjorie Hoffman (202) 622-3421 Reviewing attorney: Lisa Mojiri-Azad (202) 622-6060 Treasury attorney: W. Thomas Reeder (202) 622-1341 CC: TEGE

**Regulatory Flexibility Analysis Required:** No
**Small Entities Affected:** No
**Government Levels Affected:** Local; State
**Federalism:** Undetermined

**Energy Affected:** No
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-AS85

View Related Documents

**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:** 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 475
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 01/04/1995 | 60 FR 397 |
| 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-AT82

View Related Documents

**Title:** Allocation of Accrued Benefits Between Employer and Employee Contributions

**Abstract:** This regulation modifies section 1.411(c)-1 providing guidance on calculation of an employee's accrued benefit derived from the employee's contributions to a qualified defined benefit pension plan.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Long-term Action
**Major:** No
**Unfunded Mandates:** No
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Next Action Undetermined | | |
| NPRM | 12/22/1995 | 60 FR 66532 |
| NPRM Comment Period End | 03/21/1996 | |

**Additional Information:** REG-209784-95 (EE-35-95) Drafting attorney: Cathy V. Pastor (202) 622-6090 Reviewing attorney: Janet A. Laufer (202) 622-6090 CC: TEGE

**Regulatory Flexibility Analysis Required:** No
**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-AU49

View Related Documents

**Title:** Recomputation of Life Insurance Reserves
**Abstract:** These regulations will permit recomputation of life insurance reserves that were not originally computed according to the requirements of section 816(b)(1)(A).

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** 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 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-AV27

View Related Documents

**Title:** Electronic Transmission of Withholding Certificates
**Abstract:** This regulation provides guidance for the electronic transmission of withholding certificates.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Long-term Action
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805; 26 USC 6061; 26 USC 1441
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|

| | | |
|---|---|---|
| Next Action Undetermined | | |
| NPRM | 10/14/1997 | 62 FR 53504 |

**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-AV55

View Related Documents

**Title:** Substantiating Travel Expense Deductions for Members of Congress
**Abstract:** This regulation provides rules for the substantiation of Congress members' travel expenses. The current regulations are out of date because the authorizing legislation was subsequently repealed.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Long-term Action
**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 |
|---|---|---|
| Next Action Undetermined | | |

**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
**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:** 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 475; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 01/28/1999 | 64 FR 4374 |
| 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-AX72

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View Related Documents

**Title:** Allocation and Apportionment of Interest Expense and Certain Other Expenses

**Abstract:** These regulations provide rules for the allocation and apportionment of interest expenses and certain other expenses for purposes of the foreign tax credit and certain other international tax provisions.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Long-term Action
**Major:** No
**Unfunded Mandates:** No
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 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
**Small Entities Affected:** No
**Energy Affected:** No
**Government Levels Affected:** No
**Federalism:** No
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-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 | 57 FR 15272 |

**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
**Small Entities Affected:** No
**Energy Affected:** No
**Government Levels Affected:** No
**Federalism:** 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-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:** Long-term Action
**Major:** No
**Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 301 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 6103; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2009 | |

**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-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 | 12/00/2009 | |

**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-BA09

View Related Documents

**Title:** Consolidated Returns; Nonapplicability of Section 357(c)

**Abstract:** The regulations make amendments to section 1.1502-80(d) of the consolidated return regulations dealing with the scope of the nonapplicability of section 357(c) in a consolidated group.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Long-term Action
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805; 26 USC 1502
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 11/14/2001 | 66 FR 57021 |
| Public Hearing | 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

View Related Documents

**Title:** Amendment to the Definition of Refunding

**Abstract:** This regulation will amend the definition of a refunding issue applicable to tax-exempt bonds issued by State and local governments.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Long-term Action
**Major:** No **Unfunded Mandates:** Undetermined
**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 |
|---|---|---|
| Next Action Undetermined | | |
| NPRM | 04/10/2002 | 67 FR 17309 |

**Additional Information:** REG-165706-01 Drafting attorney: Johanna Som de Cerff (202) 622-4438 CC: FIP

**Regulatory Flexibility Analysis Required:** No
**Small Entities Affected:** No
**Energy Affected:** No
**Government Levels Affected:** Local; State
**Federalism:** No

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BC11

View Related Documents

**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:** 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 1042(a)(1); 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Next Action Undetermined | | |
| NPRM | 07/10/2003 | 68 FR 41087 |
| NPRM Comment Period End | 10/08/2003 | |

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

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**Department of the Treasury (TREAS)**

**Internal Revenue Service ( IRS )** **RIN:** 1545-BC16

View Related Documents

**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:** Long-term Action
**Major:** No **Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 1; 26 CFR 602 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805; 26 USC 468
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Next Action Undetermined | | |

**Additional Information:** REG-103422-03 Drafting attorney: Steven J. Gee (202) 622-4970 Reviewing attorney: Roy A. Hirschhorn (202) 622-4970 Treasury attorney: Marc Countryman (202) 622-9858 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-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:** 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 351
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Next Action Undetermined | | |
| NPRM | 03/10/2005 | 70 FR 11903 |
| NPRM Comment Period End | 06/08/2005 | |

**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-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:** Long-term Action
**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 | 72 FR 26012 |
| 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: 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-BD44

View Related Documents

**Title:** Transfers of Restricted Stock

**Abstract:** The proposed regulations address the application of section 83 to the transfer of substantially nonvested stock to a related person.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Long-term Action
**Major:** No
**Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 83; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| 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-BD81

View Related Documents

**Title:** Update and Revision of Treasury Regulation Sections 1.381(c)(4) and (5)-1

**Abstract:** The proposed amendments will 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:** 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 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: 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-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:** 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 6012; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Next Action Undetermined | | |
| NPRM | 07/29/2005 | 70 FR 43811 |
| NPRM Comment Period End | 10/27/2005 | |

**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-BD93

View Related Documents

**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:** Long-term Action
**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 |
|---|---|---|
| Next Action Undetermined | | |
| NPRM | 01/03/2006 | 71 FR 46 |
| NPRM Comment Period End | 04/03/2006 | |

**Additional Information:** REG-148568-04 Tax Law Specialist: Raymond Bailey (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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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BD98

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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:** 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 6012; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Next Action Undetermined | | |

**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
**Small Entities Affected:** No
**Energy Affected:** No
**Related RINs:** Related to 1545-BD92
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**Government Levels Affected:** No
**Federalism:** No

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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
**Major:** No
**Agenda Stage of Rulemaking:** Long-term Action
**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 | | |
| 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
**Small Entities Affected:** No
**Energy Affected:** No
**Related RINs:** Related to 1545-BF26
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**Government Levels Affected:** No
**Federalism:** No

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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:** 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 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-BF87

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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:** Long-term Action
**Major:** No
**Unfunded Mandates:** Undetermined
**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 |
|---|---|---|
| Next Action Undetermined | | |
| NPRM | 10/19/2006 | 71 FR 61693 |
| NPRM Comment Period End | 01/16/2007 | |

**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
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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:** Long-term Action
**Major:** No **Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 1.382-2T (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 382(m); 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Next Action Undetermined | | |

**Additional Information:** REG-209159-86 Drafting attorney: Keith E. Stanley (202) 622-7750 Reviewing attorney: Mark S. Jennings (202) 622-7750 CC: CORP

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No
**Small Entities Affected:** No **Federalism:** No
**Energy Affected:** No
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-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:** Long-term Action
**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 |
|---|---|---|
| Next Action Undetermined | | |

**Additional Information:** REG-142004-06 Drafting attorney: William F. Conroy (202) 622-3620 Reviewing attorney: Glenn J. Melcher (202) 622-3620 Treasury attorney: Anita Soucy (202) 622-1766 CC: PA: Branch 5

**Regulatory Flexibility Analysis Required:** Undetermined
**Government Levels Affected:** Undetermined
**Federalism:** Undetermined
**Energy Affected:** No
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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 | 12/00/2009 | |

**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
**Small Entities Affected:** Organizations
**Energy Affected:** No
**Related RINs:** Related to 1545-BG38
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**Government Levels Affected:** Undetermined
**Federalism:** No

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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
**Major:** No
**Agenda Stage of Rulemaking:** Long-term Action
**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 | | |
| 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: Marc Countryman (202) 622-9858 CC: CORP

**Regulatory Flexibility Analysis Required:** No
**Small Entities Affected:** No
**Energy Affected:** No
**Related RINs:** Related to 1545-BG40
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**Government Levels Affected:** No
**Federalism:** No

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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 | 12/00/2009 | |

**Additional Information:** REG-116215-07 Drafting attorney: Sylvia F. Hunt (202) 622-1124 Reviewing attorney: Don R. Spellmann (202) 622-1124 CC: TEGE

**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-BG73

View Related Documents

**Title:** Disclosure of Return Information in Connection With Contractual Arrangements Between the IRS and Whistleblowers

**Abstract:** The proposed regulations rule on disclosure of return information in connection with contractual arrangements between the IRS and whistleblowers.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Long-term Action
**Major:** No
**Unfunded Mandates:** Undetermined
**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 | 73 FR 15687 |
| 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-BG96

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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:** Long-term Action
**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: Daniel M. McCall (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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View Related Documents

**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:** Long-term Action
**Major:** No
**Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805; 26 USC 0954; PL 109-357 sec 415
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Next Action Undetermined | | |
| NPRM | 07/03/2008 | 73 FR 38162 |
| NPRM Comment Period End | 10/01/2008 | |

**Additional Information:** REG-138355-07 Drafting attorney: John H. Seibert (202) 622-3860 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-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:** Long-term 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 |
|---|---|---|
| Next Action Undetermined | | |

**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:** Long-term 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 |
|---|---|---|
| Next Action Undetermined | | |
| NPRM | 03/08/2002 | 67 FR 10641 |
| Public Hearing | 09/18/2002 | |

**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
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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:** 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 6695A; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Next Action Undetermined | | |

**Additional Information:** REG-138090-07 Drafting attorney: Rosy L. Lor (202) 622-9251 Reviewing attorney: Joseph E. Conley (202) 622-7782 CC: PA: Branch 5

**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-BH23

View Related Documents

**Title:** Addition of Bulgaria to Section 7701 Per Se List

**Abstract:** This regulation will add Bulgaria's aktsionerno druzhestvo to list of per se corporations under section 7701.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Long-term Action
**Major:** Undetermined **Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 301.7701-2T (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Next Action Undetermined | | |

| | | |
|---|---|---|
| NPRM | 03/21/2008 | 73 FR 15107 |

**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:** Undetermined
**Federalism:** No
**Related RINs:** Related to 1545-BH24
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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:** Long-term Action
**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 |
|---|---|---|
| Next Action Undetermined | | |

**Additional Information:** REG-138718-07 Drafting attorney: Charles W. Gorham (202) 622-3630 Reviewing attorney: Joseph W. Clark (202) 622-3630 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-BH26
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BH26

View Related Documents

**Title:** Penalty for Erroneous Claim for Refund or Credit

**Abstract:** Section 8247 of the U.S. Troop Readiness, Veterans' Care, Katrina Recovery, and Iraq Accountability Act, which became law on May 25, 2007, enacted section 6676 of the Internal Revenue Code. Section 6676 imposes a penalty of 20 percent of the excessive amount of an erroneous claim for refund or credit. These temporary regulations establish the Service's regulatory guidance regarding the penalty.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Long-term Action
**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 |
|---|---|---|
| Next Action Undetermined | | |

**Additional Information:** REG-138718-07 Drafting attorney: Charles W. Gorham (202) 622-3630 Reviewing attorney: Joseph W. Clark (202) 622-3630 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-BH25

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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:** Long-term Action
**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 |
|---|---|---|

| | | |
|---|---|---|
| Next Action Undetermined | | |

**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 Required:** Undetermined

**Government Levels Affected:** No

**Federalism:** No

**Energy Affected:** No

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BH38

View Related Documents

**Title:** Guidance on Arbitrage II

**Abstract:** The notice of proposed rulemaking provides that the Department of the Treasury and the Internal Revenue Service propose to provide guidance on arbitrage under section 148 of the Internal Revenue Code.

**Priority:** Substantive, Nonsignificant

**Agenda Stage of Rulemaking:** Long-term Action

**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 |
|---|---|---|
| Next Action Undetermined | | |

**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

**Related RINs:** Related to 1545-BG41

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**Department of the Treasury (TREAS)**

**Internal Revenue Service ( IRS )** **RIN:** 1545-BH51

View Related Documents

**Title:** 704(b) Related Party Substantiality Regulations

**Abstract:** The project removes certain related party partnership allocations from the substantial economic effect safe harbor under section 704(b) and requires reallocation in accordance with the partner's interest in the partnership.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Long-term Action
**Major:** 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 |
|---|---|---|
| Next Action Undetermined | | |

**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 Required:** Undetermined
**Government Levels Affected:** Undetermined
**Federalism:** Undetermined
**Energy Affected:** Undetermined

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BH56

View Related Documents

**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:** Long-term Action
**Major:** Undetermined
**Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 856(e); 26 USC 367(b); 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Next Action Undetermined | | |
| NPRM | 06/24/2008 | 73 FR 35606 |
| NPRM Comment Period End | 09/22/2008 | |

**Additional Information:** REG-102122-08 Drafting attorney: John H. Seibert (202) 622-3860 Reviewing attorney: Phyllis E.

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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-BH58
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BH64

View Related Documents

**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:** Long-term Action
**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 |
|---|---|---|
| Next Action Undetermined | | |
| NPRM | 04/25/2008 | 73 FR 22300 |
| NPRM Comment Period End | 07/24/2008 | |

**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-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:** Long-term Action
**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 7701(l)
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2009 | |

**Additional Information:** REG-113462-08 Drafting Attorney: Paul J. Carlino (202) 622-3840 Reviewing Attorney: Phyllis Marcus (202) 622-3840 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-BH89

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View Related Documents

**Title:** Treatment of Grantor of an Option on a Partnership Interest

**Abstract:** The proposed regulations include partnership interests in the definition of “securities” for purposes of section 1234(b).

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Long-term Action
**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 |
|---|---|---|
| Next Action Undetermined | | |

**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-BI04

View Related Documents

**Title:** Information Reporting on Transactions With Foreign Trusts and on Large Foreign Gifts

**Abstract:** These regulations propose guidance under sections 6048, 6677 and 6039F of the Internal Revenue Code relating to information reporting on transactions with foreign trusts and on large foreign gifts. This document also contains proposed regulations under section 643(i) relating to loans from foreign trusts.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Long-term Action
**Major:** No **Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 643; 26 CFR 6039F; 26 CFR 6048; 26 CFR 6677 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2009 | |

**Additional Information:** REG-124850-08 Drafting Attorney: Quyen P. Huynh (202) 622-3880 Reviewing Attorney: M. Grace Fleeman (202) 622-3880 Treasury Attorney: Unassigned CC:INTL

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No
**Federalism:** No

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BI05

View Related Documents

**Title:** Regulations Under Section 1441(a) Relating to Withholding of Tax on Certain U.S. Source Income Paid to U.S. Agents of Foreign Persons

**Abstract:** This regulation will provide guidance regarding the application of section 1441 relating to the deduction and withholding of income tax on certain U.S. source payments to foreign persons.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Long-term Action
**Major:** No **Unfunded Mandates:** No

**CFR Citation:** 26 CFR 1; 26 CFR 1441 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/00/2009 | |

**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:** Long-term Action
**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)**
**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:** Long-term Action
**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 Merrick (202) 622-3800 CC:INTL

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No
**Federalism:** No
**Energy Affected:** No
**Related RINs:** Related to 1545-BI14
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BI14

View Related Documents

**Title:** Related Corporations and Section 304 (Temporary)
**Abstract:** This regulation will address related corporations and section 904 of the Intenal Revenue Code.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Long-term Action
**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-BI15

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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 lead to a request for guidance on the definition of qualified timber property under section 194 as amended by the American Jobs Creation Act.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Long-term Action
**Major:** No
**Unfunded Mandates:** Undetermined
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 194; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Next Action Undetermined | | |

**Additional Information:** REG-133283-08 Drafting attorney: Jennifer C. Bernardini (202) 622-3110 Reviewing attorney: Brenda M. Stewart (202) 622-3110 Treasury attorney: John Parcell (202) 622-2578 CC: PSI

**Regulatory Flexibility Analysis Required:** Undetermined
**Government Levels Affected:** Undetermined
**Federalism:** No
**Energy Affected:** No
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BA31

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View Related Documents

**Title:** Suspension of Statutes of Limitation in John Doe and Third Party Summons Disputes, and Expansion of Taxpayers' Rights To Receive Notice and Seek Judicial Review of Third Party Summonses

**Abstract:** The proposed regulation provides guidance regarding modified rules for serving summonses on third party recordkeepers, the broadened range of summonses subject to the notice requirements, and the suspension of limitations periods when court actions are brought or when a summoned third party fails to fully respond to a summons. This proposed regulation incorporates the changes enacted in the Internal Revenue Service Restructuring and Reform Act of 1998, Omnibus Budget Reconciliation Act of 1990, Technical and Miscellaneous Revenue Act of 1988, and the Tax Reform Act of 1986. This regulation is a continuation of the regulation project previously numbered at REG-208225-88.

**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 7603; 26 USC 7609; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 07/21/2006 | 71 FR 41377 |
| NPRM Comment Period End | 10/09/2006 | |
| Final Action Completed by TD 9395 | 04/30/2008 | 73 FR 23342 |

**Additional Information:** REG-153037-01 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-BA96

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View Related Documents

**Title:** Guidance To Facilitate Electronic Tax Administration

**Abstract:** These regulations facilitate electronic tax administration.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Completed Action
**Major:** No
**Unfunded Mandates:** No
**CFR Citation:** 26 CFR 301 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/08/2005 | 70 FR 72954 |
| Final Action Completed by TD 9375 | 01/07/2008 | 73 FR 1058 |

**Additional Information:** REG-137243-02 Drafting attorney: Lawrence E. Mack (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
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BC22

View Related Documents

**Title:** Utility Allowance Regulation Update
**Abstract:** This regulation will modify and update utility allowance regulations under section 1.42-10, which provides for an alternative method for computing utility allowances under section 1.42-10(b)(4)(ii). Also, the regulation will provide for annual updates of utility allowances.

**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 42; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 06/19/2007 | 72 FR 33703 |
| NPRM Comment Period End | 09/17/2007 | |
| Public Hearing | 10/09/2007 | 72 FR 33703 |
| Final Action Completed by TD 9420 | 07/29/2008 | 73 FR 43863 |

**Additional Information:** REG-128274-03 Drafting attorney: David A. Selig (202) 622-3040 Reviewing attorney: Paul F. Handleman (202) 622-3040 Treasury reviewer: Jeanne Ross (202) 622-0999 CC: PSI

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** No
**Small Entities Affected:** No
**Federalism:** No
**Energy Affected:** No
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BC45

View Related Documents

**Title:** Substitute for Return (SFR) and Automated Substitute for Return (ASFR)

**Abstract:** The regulation serves as IRS's expression of intent that certain documents generated in the Substitute for Return (SFR) and Automated Substitute for Return (ASFR) processes constitute section 6020(b) returns for purposes of assessing the section 6651(a)(2) addition to tax.

**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 6020
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 07/18/2005 | 70 FR 41165 |
| NPRM Comment Period End | 10/17/2005 | |
| Hearing | 03/08/2006 | |
| Final Action Completed by TD 9380 | 02/20/2008 | 73 FR 9188 |

**Additional Information:** REG-131739-03 Drafting attorney: Alicia E. Goldstein (202) 622-3630 Reviewing attorney: Peter J. Devlin (202) 622-3630 Treasury attorney: Michael Desmond (202) 622-1981 CC: PA: Branch 4

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No
**Federalism:** No
**Energy Affected:** No
**Related RINs:** Related to 1545-BC46
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BD01

View Related Documents

**Title:** Support Test in the Case of a Child of Divorced Parents

**Abstract:** These proposed regulations will update section 1.152-4, relating to a support test in the case of a child of divorced parents.

**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 152; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|

| | | |
|---|---|---|
| NPRM | 05/02/2007 | 72 FR 24192 |
| NPRM Comment Period End | 07/31/2007 | |
| Final Action Completed by TD 9408 | 07/02/2008 | 73 FR 37797 |

**Additional Information:** REG-149856-03 Drafting attorney: Victoria J. Driscoll (202) 622-4920 Reviewing attorney: Stephen J. Toomey (202) 622-4920 Treasury attorney: Eric San Juan (202) 622-0224 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-BD19

View Related Documents

**Title:** Escrow Accounts, Trusts, and Other Funds Used During Deferred Exchanges of Like-Kind Property
**Abstract:** These regulations provide rules under section 468B(g) regarding the taxation and reporting of the income earned on escrow accounts, trusts, and other funds used for deferred exchanges of like-kind property under section 1031(a)(3). The regulations affect qualified escrow accounts, qualified trusts, and other funds established in connection with deferred like-kind exchanges, and the taxpayers, escrowees, trustees, qualified intermediaries, and other parties who receive the funds or establish, maintain, and administer the accounts.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed Action
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 26 CFR 1; 26 CFR 602 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805; 26 USC 468B(g)
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Hearing | 02/07/2006 | 71 FR 6233 |
| NPRM | 02/07/2006 | 71 FR 6231 |
| Final Action Completed by TD 9413 | 07/10/2008 | 73 FR 39614 |

**Additional Information:** REG-113365-04 Drafting attorney: Jeffrey T. Rodrick (202) 622-4930 Reviewing attorney: Jeffrey G. Mitchell (202) 622-4930 Treasury attorney: Dennis Tingey (202) 622-1335 CC: ITA

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No
**Federalism:** No
**Energy Affected:** No
**Related RINs:** Split From 1545-AR82
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BD21

View Related Documents

**Title:** Payments for Which No Return of Information Is Required Under Section 6041
**Abstract:** This proposed regulation will remove section 1.6041-3(g) of the Income Tax Regulations.

**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 6041; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Withdrawn/Nonpublication | 06/23/2008 | |

**Additional Information:** REG-147136-03 Drafting attorney: Timothy S. Sheppard (202) 622-4910 Reviewing attorney: James C. Gibbons (202) 622-7085 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
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BD70

View Related Documents

**Title:** Section 704(b)(2); Partner's Distributive Share; and Substantiality
**Abstract:** Clarify the substantiality rules under section 1.704-1(b)(2)(iii) as to the impact of the tax consequences to owners or partners on the determination of substantiality.

**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 704(b)(2); 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 11/18/2005 | 70 FR 69919 |
| Final Action Completed by TD 9398 | 05/19/2008 | 73 FR 28699 |

**Additional Information:** REG-144620-04 Drafting attorneys: Kevin I. Babitz (202) 622-3060 Jonathan E. Cornwell (202) 622-3050 Reviewing attorney: David R. Haglund (202) 622-3050 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
**Related RINs:** Related to 1545-BB11

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BD80

View Related Documents

**Title:** Special Rules To Reduce Section 1446 Withholding

**Abstract:** The regulations provide guidance for partnerships obligated to pay withholding tax under section 1446 of the Internal Revenue Code. Specifically, the regulations address the circumstances under which a partnership may reduce its withholding tax due based upon certifications of losses by foreign partners or when the partnership is in bankruptcy. The regulations will be effective for partnership taxable years beginning after the date the regulations are published in the Federal Register.

**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 1446
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Public Hearing - 10/03/2005 | 05/18/2005 | 70 FR 28743 |
| NPRM | 05/18/2005 | 70 FR 28743 |
| NPRM Comment Period End | 08/16/2005 | |
| Hearing Rescheduled: 11/16/2005 | 10/03/2005 | 70 FR 57523 |
| Final Action Completed by TD 9394 | 04/29/2008 | 73 FR 23069 |

**Additional Information:** REG-148649-05 Drafting attorney: Ronald M. Gootzeit (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
**Federalism:** No

**Energy Affected:** No
**Related RINs:** Related to 1545-AY28
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BE39

View Related Documents

**Title:** Farmer and Fisherman Income Averaging Under the American Jobs Creation Act of 2004 (AJCA) (Temporary)
**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:** 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 1301; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Temporary Final Action Completed by TD 9417 | 07/22/2008 | 73 FR 42522 |

**Additional Information:** REG-161695-04 Drafting attorney: Amy J. Pfalzgraf (202) 622-4960 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-BE23
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BE62

View Related Documents

**Title:** Simplification of Extension Process Under Section 6081
**Abstract:** This proposed regulation will allow certain taxpayers a 6-month extension of time to file their tax returns.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed Action
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 26 CFR 1; 26 CFR 53; 26 CFR 55; 26 CFR 156; 26 CFR 301 (To search for a specific CFR, visit the Code of

Federal Regulations )
**Legal Authority:** 26 USC 6081; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Final Action Completed by TD 9407 | 07/01/2008 | 73 FR 37362 |

**Additional Information:** REG-144898-04 Drafting attorney: Matthew P. Howard (202) 622-4910 Reviewing attorney: Charles A. Hall (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
**Related RINs:** Related to 1545-BE63
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BE65

View Related Documents

**Title:** Converting an IRA Annuity to a Roth IRA
**Abstract:** The proposed regulations provide guidance concerning the tax consequences of converting a non-Roth IRA annuity to a Roth IRA. The regulations affect individuals establishing Roth IRAs, beneficiaries under Roth IRAs, trustees, custodians, and issuers of Roth IRAs.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Completed Action
**Major:** No
**Unfunded Mandates:** No
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 08/22/2005 | 70 FR 48924 |
| NPRM Comment Period End | 11/21/2005 | |
| Final Action Completed by TD 9418 | 07/29/2008 | 73 FR 43860 |

**Additional Information:** REG-122857-05 Drafting attorney: William D. Gibbs (202) 622-7631 Reviewing attorney: Cathy V. Pastor (202) 622-6090 Treasury attorney: Harlan Weller (202) 622-1001 CC: TEGE

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** No
**Federalism:** No
**Energy Affected:** No
**Related RINs:** Related to 1545-BE66
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BE67

View Related Documents

**Title:** Assumption of Liabilities
**Abstract:** This regulation will provide special rules for assumption of liabilities.

**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 358
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 05/26/2005 | 70 FR 30380 |
| Closed as 1545-BH95 Is Completed by TD 9397 | 05/09/2008 | 73 FR 26321 |

**Additional Information:** REG-106736-00 Drafting attorney: Douglas C. Bates (202) 622-7550 Reviewing attorney: T. Ian Russell (202) 622-7550 CC: CORP

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No
**Small Entities Affected:** No **Federalism:** No
**Energy Affected:** No
**Related RINs:** Related to 1545-AX93; Related to 1545-BH95
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BE93

View Related Documents

**Title:** Guidance Under Section 7874 for Determining Ownership by Former Shareholders or Partners of Domestic Entities
**Abstract:** This regulation will provide guidance under section 7874(c)(2). Section 7874(a)(2)(B) provides that a foreign corporation will be a surrogate foreign corporation, if among other requirements, 60 percent of the stock of the entity is owned by former shareholders or partners of the domestic entity by reason of their holding an interest in the domestic entity. Section 7874(c)(2) states that in determining ownership under section 7874(a)(2)(B)(ii) stock held by members of the expanded affiliated group is disregarded.

**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 7874
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/28/2005 | 70 FR 76732 |
| Final Action Completed by TD 9399 | 05/20/2008 | 73 FR 29054 |

**Additional Information:** REG-143244-05 Drafting attorney: Milton M. Cahn (202) 622-3860 Reviewing attorney: Charles Besecky (202) 622-3810 CC: INTL

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** No
**Small Entities Affected:** No
**Federalism:** No
**Related RINs:** Related to 1545-BE94
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )**
**RIN:** 1545-BE95

View Related Documents

**Title:** S Corporation Guidance Under American Jobs Creation Act of 2004
**Abstract:** These regulations revise S corporation regulations under section 1361 and other affected code sections to reflect provisions of (AJCA) "American Jobs Creation Act of 2004" & (GOZA) Gulf Opportunity Zone Act, including family shareholder rules under Act section 231; also update or replace obsolete references in regulations.

**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 1361 and 1362; 26 USC 1366; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 09/28/2007 | 72 FR 55132 |
| NPRM Comment Period End | 12/27/2007 | |
| Public Hearing Cancelled | 01/07/2008 | 73 FR 1131 |
| Public Hearing | 01/16/2008 | |
| Final Action Completed by TD 9422 | 08/14/2008 | 73 FR 47526 |

**Additional Information:** REG-143326-05 Drafting attorney: Charles J. Langley (202) 622-3060 Reviewing attorney: Bradford R. Poston (202) 622-3060 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-BE97

View Related Documents

**Title:** Capital Costs Incurred To Comply With EPA Sulfur Regulations (Temporary)
**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:** 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 9404 | 06/27/2008 | 73 FR 36420 |

**Additional Information:** REG-143453-05 Drafting attorney: Nicole R. Cimino (202) 622-3110 Reviewing attorney: Charles B. Ramsey (202) 622-3110 Treasury attorney: John Parcell (202) 622-2578 CC: PSI

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No
**Small Entities Affected:** Business **Federalism:** No
**Energy Affected:** No
**Related RINs:** Related to 1545-BE96
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BF06

View Related Documents

**Title:** Election To Expense Certain Refineries (Temporary)
**Abstract:** These regulations provide guidance under section 179C of the Internal Revenue Code relating to the expense of certain refineries.

**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 179C
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Temporary Final Action Completed by TD 9412 | 07/09/2008 | 73 FR 39227 |

**Additional Information:** REG-146895-05 Drafting attorney: Philip Tiegerman (202) 927-9524 Reviewing attorney: Charles B. Ramsey (202) 622-3110 Drafting 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-BF44

View Related Documents

**Title:** Regulations Under Sections 501(c)(3) and 4958 on Revocation Standards
**Abstract:** These final regulations will clarify the substantive requirements for tax exemption under section 501(c)(3) and the relationship between those requirements and the imposition of excise taxes under section 4958.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed Action
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 26 CFR 1.501(c)(3)-1(d)(1)(ii)(a); 26 CFR 1.501(c)(3)-1(g); 26 CFR 53.4958-2(a)(6) (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 | 03/10/2008 | |

**Additional Information:** REG-111244-05 Drafting attorney: Galina V. Kolomietz (202) 622-6070 Reviewing attorney: Paul Accettura (202) 622-8464 Treasury attorneys: Eric San Juan (202) 622-0224 and Emily Lam (202) 622-5293 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-BF54

View Related Documents

**Title:** Change to Office to Which Notices of Nonjudicial Sale and Requests for Return of Wrongfully Levied Property Must Be Sent

**Abstract:** These proposed amendments to the regulations provide guidance relating to the giving of notice of nonjudicial sales under section 7425(b) of the Internal Revenue Code and requests for return of wrongfully levied property under section 6343(b) of the Internal Revenue Code. In order to account for the IRS's current organizational structure and to allow for future reorganizations of the IRS, the proposed regulations remove certain specific titles.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed Action
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 26 CFR 301.6343-2; 26 CFR 301.7425-3 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 6343; 26 USC 7425; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 07/20/2007 | 72 FR 39771 |
| NPRM Comment Period End | 10/18/2007 | |
| Final Action completed by TD 9410 | 07/08/2008 | 73 FR 38915 |

**Additional Information:** REG-148951-05 Drafting attorney: Robin M. Ferguson (202) 622-3630 Reviewing attorney: Mitch Hyman (202) 622-3600 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
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BG05

View Related Documents

**Title:** Electronic Payment System Mailbox Rule

**Abstract:** These proposed regulations extend the time by which a taxpayer may initiate an electronic tax payment and still have such payment be considered a timely payment.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed Action
**Major:** No **Unfunded Mandates:** No

**CFR Citation:** 31 CFR 6302-1(h)(6); 31 CFR 6311-2(b) (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 6302; 26 USC 6311; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Withdrawn/Nonpublished | 03/24/2008 | |

**Additional Information:** REG-145147-05 Drafting attorney: Elizabeth K. Mezheritsky (202) 622-3600 Reviewing attorney: Charles A. Hall (202) 622-4940 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-BG06
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BG06

View Related Documents

**Title:** Electronic Payment System Mailbox Rule
**Abstract:** These temporary regulations extend the time by which a taxpayer may initiate an electronic tax payment and still have such payment be considered a timely payment.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Completed Action
**Major:** No
**Unfunded Mandates:** No
**CFR Citation:** 31 CFR 6302-1(h)(6); 31 CFR 6311-2(b) (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 6302; 26 USC 6311; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Withdrawn/Nonpublished | 03/24/2008 | |

**Additional Information:** REG-145147-05 Drafting attorney: Elizabeth K. Mezheritsky (202) 622-3600 Reviewing attorney: Charles A. Hall (202) 622-4940 CC: PA: Branch 3

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** No
**Federalism:** No
**Energy Affected:** No
**Related RINs:** Related to 1545-BG05
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BG17

View Related Documents

**Title:** Regulations Relating to Postponement of Certain Deadlines

**Abstract:** These temporary regulations relate to the postponement of certain tax-related deadlines by reason of Presidentially Declared Disaster Area.

**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 |
|---|---|---|
| Withdrawn | 05/12/2008 | |

**Additional Information:** REG-142680-06 Drafting attorney: Mary E. Keys (202) 622-4570 Reviewing attorney: Robin M. Tuczak (202) 622-4570 CC: PA: Branch 7

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No
**Federalism:** No
**Energy Affected:** No
**Related RINs:** Related to 1545-BG16
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BG20

View Related Documents

**Title:** Regulations To Prescribe Forms for Payment of Section 4965 Taxes

**Abstract:** These regulations provide that certain tax-exempt entities (non-plan entities) that are liable for Internal Revenue Code section 4965 excise taxes and entity managers of such entities who are liable for section 4965 excise taxes are required to file Form 4720. The regulations also provide that entity managers of certain tax-exempt entities (plan entities) who are liable for section 4965 excise taxes are required to file Form 5330. The regulations also specify the filing dates for these returns.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed Action
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 26 CFR 53.6011-1; 26 CFR 53.6071-1; 26 CFR 54.6011-1 (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 9334 | 07/06/2007 | 72 FR 36871 |

**Additional Information:** REG-139268-06 Drafting attorney: Galina V. Kolomietz (202) 622-6070 Reviewing attorney: Michael Blumenfeld (202) 622-1124 Treasury attorneys: Eric San Juan (202) 622-0224 and Anita Soucy (202) 622-1766 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-BG30

View Related Documents

**Title:** Mortality Table for Determining Present Value
**Abstract:** These regulations will provide guidelines regarding mortality tables to be used to determine present value for purposes of the qualified defined benefit plan funding requirements that will become effective in 2008.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Completed Action
**Major:** No
**Unfunded Mandates:** No
**CFR Citation:** 26 CFR 1.430(h)-1 to 1.430(h)-2 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 430(h)(3); 26 USC 7701; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 05/29/2007 | 72 FR 29456 |
| NPRM Comment Period End | 08/27/2007 | |
| Final Action Completed by TD 9419 | 07/31/2008 | 73 FR 44632 |

**Additional Information:** REG-143601-06 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:** 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-BG50

View Related Documents

**Title:** Employment Tax Adjustments

**Abstract:** These are final regulations under sections 6205 and 6413 provide guidance for employers and employees relating to the adjustment process for employment taxes. These final regulations also modify the process for filing claims for refund of overpayments of employment taxes under sections 6402 and 6414. These final regulations also modify the regulations under section 6302 to clarify deposit obligations with respect to interest-free adjustments of underpayments of employment taxes and the effect of adjustments and refunds on the deposit schedule of a Form 943. These final regulations also modify the regulations under section 6011 relating to the return requirements to reflect the changes to the adjustment and refund processes and to reflect additional statutory and process updates.

**Priority:** Info./Admin./Other **Agenda Stage of Rulemaking:** Completed Action
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 26 CFR 31.6205-1; 26 CFR 31.6413(a)-1; 26 CFR 31.6413(a)-2 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 6205; 26 USC 6413; 26 USC 7805; 26 USC 6011; 26 USC 6302; 26 USC 6402; 26 USC 6414; ...
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 12/31/2007 | 72 FR 74233 |
| NPRM Comment Period End | 03/27/2008 | |
| Public Hearing | 04/17/2008 | |
| Final Action Completed by TD 9405 | 07/01/2008 | 73 FR 37371 |

**Additional Information:** REG-111583-07 Drafting attorney: Ligeia M. Donis (202) 622-0047 Reviewing attorney: Janine Cook (202) 622-0047 Treasury attorney: Kevin Knopf (202) 622-2329 CC: TEGE

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No
**Small Entities Affected:** Business **Federalism:** No
**Energy Affected:** No
**Related RINs:** Related to 1545-BG51
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BG78

View Related Documents

**Title:** Patented Tax Strategy Transactions

**Abstract:** These temporary regulations provide rules relating to the disclosure of reportable transactions under 26 U.S.C. 6011. These temporary regulations add the patented transactions category of reportable transaction. The regulations affect taxpayers participating in the taxpayers 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:** 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 6011; 26 USC 6111; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Withdrawn | 07/10/2008 | |

**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 Required:** No **Government Levels Affected:** No
**Federalism:** No
**Related RINs:** Related to 1545-BG76
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BG90

View Related Documents

**Title:** Failure To Deposit Employment Taxes
**Abstract:** The proposed rule relates to Federal tax deposit rules for taxes under the Federal Insurance Contributions Act (FICA) and collection on Income Tax at Source. The proposed rule also provides guidance concerning the application of the penalty imposed by section 6656.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed Action
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 26 CFR 31.6302 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805; 26 USC 6302
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Withdrawn/Nonpublished | 06/23/2008 | |

**Additional Information:** REG-144901-04 Drafting attorney: Jason A. Bremer (202) 622-4570 Reviewing attorney: Robin M. Tuczak (202) 622-4570 CC: PA: Branch 07

**Regulatory Flexibility Analysis 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-BG97

View Related Documents

**Title:** Regulations Implementing Notices 2006-85 and 2007-48 (Temporary)

**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:** Completed Action
**Major:** No
**Unfunded Mandates:** No
**CFR Citation:** 26 CFR 1; 26 CFR 1.367(b)-14T (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805; 26 USC 0367
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Temporary Final Action Completed by TD 9400 | 05/27/2008 | 73 FR 30301 |

**Additional Information:** REG-136020-07 Drafting attorney: Daniel M. McCall (202) 622-3860 Reviewing attorney: Charles P. Besecky (202) 622-3860 CC: INTL

**Regulatory Flexibility Analysis Required:** No
**Government Levels Affected:** No
**Federalism:** No
**Related RINs:** Related to 1545-BG96
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BH02

View Related Documents

**Title:** Unrelated Business Income Tax on Charitable Remainder Trusts

**Abstract:** The regulations relate to the recent change in section 664 to impose a 100 percent tax on the unrelated business taxable income (UBTI) of charitable remainder trusts (CRTs).

**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 664; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 03/07/2008 | 73 FR 12313 |
| Public Hearing | 04/11/2008 | |
| Final Action Completed by TD 9403 | 06/24/2008 | 73 FR 35583 |

**Additional Information:** REG-127391-07 Drafting attorney: Cynthia D. Morton (202) 622-3060 Reviewing attorneys: Melissa C. Liquerman (202) 622-3060 Beverly Katz (202) 622-3000 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-BH03

View Related Documents

**Title:** Modification to Subpart F Treatment of Aircraft and Vessel Leasing Income (Temporary)
**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 predominately outside the United States under section 367 of the Code.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed Action
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805; 26 USC 0954; PL 109-357 sec 415
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Temporary Final Action Completed by TD 9406 | 07/03/2008 | 73 FR 38113 |

**Additional Information:** REG-138355-07 Drafting attorney: John Seibert (202) 622-3860 and Paul J. Carlino (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-BG98

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BH09

View Related Documents

**Title:** Substitute for Return

**Abstract:** These final regulations reflect amendments to 26 CFR part 301 under section 6020 of the Internal Revenue Code. Section 301.6020-1 provides for the preparation or execution of returns by authorized Internal Revenue officers or employees. These regulations provide that a document (or set of documents) signed by an authorized Internal Revenue officer or employee is a return under section 6020(b) if the document (or set of documents) identifies the taxpayer by name and taxpayer identification number, contains sufficient information from which to compute the taxpayer's tax liability, and the document (or set of documents) purports to be a return under section 6020(b). A Form 13496, "IRC Section 6020(b) Certification," or any other form that an authorized Internal Revenue officer or employees signs and uses to identify a document (or set of documents) containing the information set forth above as a section 6020(b) return, and the documents identified, constitute a valid section 6020(b)return.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed Action
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 26 CFR 53.6011-1; 26 CFR 301.6020 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 6020; 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Temporary Final Action Completed by TD 9380 | 02/20/2008 | 73 FR 9188 |

**Additional Information:** REG-131739-03 Drafting attorney: Alicia E. Goldstein (202) 622-3239 Reviewing attorney: Peter J. Devlin (202) 622-8496 Treasury attorney: Jeanne Ross (202) 622-0999 CC: PA: Branch 4

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No
**Federalism:** No
**Related RINs:** Related to 1545-BC45; Related to 1545-BC46

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BH19

View Related Documents

**Title:** Agreements to Payments 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:** Completed Action
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 26 CFR 301.6159-1; 26 CFR 301.6331-4 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 6159; 26 USC 7805; 26 USC 6331
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Withdrawn/Nonpublished | 07/25/2008 | |

**Additional Information:** REG-138486-07 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
**Federalism:** No
**Energy Affected:** No
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BH33

View Related Documents

**Title:** Alternative Simplified Credit Under Section 41(c)(5)

**Abstract:** These temporary regulations provide guidance on computation of the alternative simplified credit under section 41(c)(5).

**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 41(f)
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Temporary Final Action completed by TD 9401 | 06/17/2008 | 73 FR 34185 |

**Additional Information:** REG-149405-07 Drafting attorney: David A. Selig (202) 622-3040 Reviewing attorney: Christopher J. Wilson (202) 622-3040 Treasury attorney: Brandon Carlton (202) 622-6865 CC: PSI

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No
**Federalism:** No
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BH40

View Related Documents

**Title:** Multi-Employer Plan Funding Guidance
**Abstract:** The temporary 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 temporary regulations would affect sponsors of, and participants and beneficiaries in, multi-employer defined benefit pension plans.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed Action
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 26 CFR 1.432(a) - 1T; 26 CFR 1.432(b) - 1T (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 |
|---|---|---|
| Withdrawn/Nonpublication | 07/14/2008 | |

**Additional Information:** REG-151135-07 Drafting attorney: Bruce L. Perlin (202) 622-7059 Reviewing attorney: Michael J. Roach (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-BH52

View Related Documents

**Title:** Amendment to Transfers of Assests or Stock Following a Reorganization

**Abstract:** These final regulations provide guidance regarding the effect of certain transfers to or from the former shareholders of the corporation whose stock or assets are acquired in a reorganization on the continuing qualification of transactions as reorganizations under section 368(a).

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Completed Action
**Major:** No
**Unfunded Mandates:** No
**CFR Citation:** 26 CFR 1.368-2 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805; 26 USC 368
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Final Action Completed by TD 9396 | 05/09/2008 | 73 FR 26322 |

**Additional Information:** REG-155358-07 Drafting attorney: Mary W. Lyons (202) 622-7056 Reviewing attorney: Alfred C. Bishop (202) 622-8483 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-BD56

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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )**
**RIN:** 1545-BH58

View Related Documents

**Title:** Basis of Property Acquired in Certain Nonrecognition Transactions (Temporary)

**Abstract:** This regulation will provide proposed and temporary regulations clarifying the basis rules under section 956 relating to certain nonrecognition transactions.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Completed Action
**Major:** No
**Unfunded Mandates:** No
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 856(e); 26 USC 367(b); 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Temporary Final Action Completed by TD 9402 | 06/24/2008 | 73 FR 35580 |

**Additional Information:** REG-102122-08 Drafting attorney: John H. Seibert (202) 622-3860 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
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )** **RIN:** 1545-BH70

View Related Documents

**Title:** Information Reporting Under Section 6039
**Abstract:** These temporary 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:** Completed Action
**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 |
|---|---|---|
| Withdrawn | 07/08/2008 | |

**Additional Information:** REG-103146-08 Drafting attorney: Thomas D. Scholz (202) 622-6030 Reviewing attorney: Kenneth M. Griffin (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-BH74

View Related Documents

**Title:** Determining the Amount of Taxes Paid for Purposes of Section 901 (Temporary)
**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 temporary regulations would provide guidance in determining the amount of foreign taxes paid for purposes of section 901.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Completed Action
**Major:** No
**Unfunded Mandates:** No
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Temporary Final Action Completed by TD 9416 | 07/16/2008 | 73 FR 40727 |

**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-BG27
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**Department of the Treasury (TREAS)**
**Internal Revenue Service ( IRS )**
**RIN:** 1545-BH95

View Related Documents

**Title:** Assumption of Liabilities
**Abstract:** Special rules relate to the assumption of certain liabilities under section 358(h).

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Completed Action
**Major:** No
**Unfunded Mandates:** No
**CFR Citation:** 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 26 USC 7805; 26 USC 385
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Final Action Completed by TD 9397 | 05/09/2008 | 73 FR 26321 |

**Additional Information:** REG-162650-03 Drafting attorney: Robert M. Rhyne (202) 622-7029 Reviewing attorney: Douglas C. Bates (202) 622-8027 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-BI01

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 |
|---|---|---|
| Temporary Final Action Completed by TD 9409 | 07/02/2008 | 73 FR 37804 |

**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
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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 | 11/00/2008 | |

**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-AC02

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View Related Documents

**Title:** Risk Based Capital--Market Risk Rule

**Abstract:** The Banking Agencies jointly issued a NPRM in September 2006 that revised a 1996 market risk rule that OTS had not adopted. OTS proposed to adopt the 2006 rule as revised. The Banking Agencies are now jointly re-proposing a market risk capital rule due to a decision to broaden the rule to address recent market events affecting the trading book. Upon adoption of a joint final market risk rule in 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:** Proposed Rule
**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
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**Department of the Treasury (TREAS)**
**Office of Thrift Supervision ( OTS )** **RIN:** 1550-AC13

View Related Documents

**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 | 11/00/2008 | |

**Regulatory Flexibility Analysis 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-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:** Proposed Rule
**Major:** No
**Unfunded Mandates:** No
**CFR Citation:** 12 CFR 563e (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 12 USC 1462a; 12 USC 1463 and 1464; 12 USC 1467a; 12 USC 1814; 12 USC 1816; 12 USC 1828(c); 12 USC 2901 to 2907
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 11/00/2008 | |

**Regulatory Flexibility Analysis 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-AC22

View Related Documents

**Title:** Minimum Capital Ratios: Deduction of Goodwill Net of Associated Deferred Tax Liability

**Abstract:** In a joint NPR the banking agencies are proposing 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:** Proposed Rule
**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 |
|---|---|---|
| NPRM | 11/00/2008 | |

**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)**
**Office of Thrift Supervision ( OTS )** **RIN:** 1550-AC01

View Related Documents

**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 | 11/00/2008 | |

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

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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:** Undetermined
**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 | 12/00/2008 | |

**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-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. A proposal issued by the FRB, NCUA and OTS on May 19, 2008 solicits comments. The comment period closed August 4, 2008.

**Priority:** Substantive, Nonsignificant
**Agenda Stage of Rulemaking:** Final Rule
**Major:** No
**Unfunded Mandates:** Undetermined
**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 | 12/00/2008 | |

**Regulatory Flexibility Analysis Required:** Undetermined

**Government Levels Affected:** Undetermined

**Federalism:** Undetermined

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**Department of the Treasury (TREAS)**
**Office of Thrift Supervision ( OTS )** **RIN:** 1550-AC19

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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 is proposing 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 baiss, 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:** Undetermined

**Government Levels Affected:** Undetermined

**Federalism:** No

**Energy Affected:** Undetermined

**Related RINs:** Related to 1550-AB98

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**Department of the Treasury (TREAS)**
**Office of Thrift Supervision ( OTS )** **RIN:** 1550-AC23

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View Related Documents

**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 | 11/00/2008 | |

**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-AC15

View Related Documents

**Title:** Optional Charter Provisions in Mutual Holding Company Structures

**Abstract:** OTS is proposing to amend its mutual holding company (MHC) regulations to permit certain MHC subsidiaries to adopt an optional charter provision that would prohibit any person from acquiring, or offering to acquire, beneficial ownership of more than 10 percent of the MHC subsidiary's minority stock (stock held by persons other than the subsidiary's MHC).

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed Action
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 12 CFR 575 (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; 12 USC 2901
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 06/27/2007 | 72 FR 35205 |
| NPRM Comment Period End | 08/27/2007 | |
| Final Rule | 07/09/2008 | 73 FR 39216 |
| Final Rule Effective | 10/01/2008 | |

**Regulatory Flexibility Analysis Required:** No **Government Levels Affected:** No
**Small Entities Affected:** No **Federalism:** No
**Energy Affected:** No

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**Department of the Treasury (TREAS)**
**Comptroller of the Currency ( OCC )** **RIN:** 1557-AB93

View Related Documents

**Title:** Recordkeeping Requirements for Bank Exceptions From Securities Broker or Dealer Registration

**Abstract:** This joint rulemaking would implement section 204 of the Gramm-Leach-Bliley Act (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 | 12/00/2008 | |

**Regulatory Flexibility Analysis Required:** Undetermined
**Government Levels Affected:** Undetermined
**Federalism:** Undetermined
**Energy Affected:** No
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**Department of the Treasury (TREAS)**
**Comptroller of the Currency ( OCC )** **RIN:** 1557-AD10

View Related Documents

**Title:** Community Reinvestment Act Regulations

**Abstract:** The OCC, FRB, FDIC, and OTS are planning to issue a notice of proposed rulemaking to revise the term "community development" on a temporary basis, to include certain activities, including affordable housing, that revitalize or stabilize middle-income geographies designated by the agencies as affected by high levels of mortgage loan delinquencies and foreclosures. In addition, the proposal would provide favorable CRA consideration for credit, home-ownership, and foreclosure prevention counseling, and financial education to middle-income homeowners in default on the primary residence mortgage or where such default is reasonably foreseeable. The proposal would also incorporate into the agencies' rules statutory language that allows the agencies to consider capital investment, loan participation, and other ventures undertaken by nonminority-owned and nonwomen-owned financial institutions in cooperation with minority- and women-owned financial institutions and low-income credit unions.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Proposed Rule
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 12 CFR 25 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 12 USC 21 and 22; 12 USC 26 and 27; 12 USC 30; 12 USC 36; 12 USC 93a; 12 USC 161; 12 USC 215 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 |
|---|---|---|
| NPRM | 12/00/2008 | |

**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-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 | 02/00/2009 | |

**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 would implement section 312 of the 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 | 12/00/2008 | |

**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-AD07

View Related Documents

**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:** This rulemaking is necessary to enhance the risk-sensitivity of the risk-based capital rules for those banks that will not be subject to the New Basel Capital Accord (Basel II) capital framework.

**Legal Basis:** The OCC is implementing the Basel II Standardized Approach capital framework for domestic financial institutions that choose to adopt it. This initiative is based on the OCC's general rulemaking authority in 12 U.S.C. 93a and its specific authority under 12 U.S.C. 3907 and 3909. 12 U.S.C. 3907(a)(2) specifically authorizes the OCC to establish minimum capital levels for financial institutions that the OCC, in its discretion, deems necessary or appropriate.

**Alternatives:** Please see the OCC's regulatory impact analysis, which can be found in its entirety at http://www.occ.treas.gov/law/basel.htm under the link of "Regulatory Impact Analysis for Risk-Based Capital Guidelines; Capital Adequacy Guidelines; Capital Maintenance: Standardized Risk-Based Capital Rules (Basel II: Standardized Option), Office of the Comptroller of the Currency, International and Economic Affairs (2008)."

**Costs and Benefits:** Not yet determined.

**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-AD11

View Related Documents

**Title:** Rules of Practice and Procedure; Civil Money Penalty Inflation Adjustments
**Abstract:** The OCC plans to issue a final rule to adjust civil money penalties (CMPs) to account for inflation. The Federal Civil Penalties Inflation Adjustment Act of 1990, as amended by the Debt Collection Improvement Act of 1996 requires federal agencies with authority to impose CMPs to publish regulations to adjust the maximum penalties for various CMPs. 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:** Final Rule
**Major:** Undetermined **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 |
|---|---|---|---|
| Other | Statutory | Adjustment must be made every four years. | 10/23/2008 |

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Final Action | 11/00/2008 | |

**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 public welfare investments directly or indirectly if the investments primarily benefit low- and moderate-income areas, or other areas targeted by a governmental entity for redevelopment or if the investment would receive consideration under the part 25 CRA regulations as a "qualified investment." This interim final rule implements the changes made to section 24 (Eleventh) by the HERA.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Final Rule

**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 | 02/00/2009 | |

**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-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 plan to issue a proposal to permit banks, bank holding companies, and savings associations to compute the deduction from tier 1 capital of goodwill net of associated deferred tax liabilities. Under current capital rules, goodwill arising from nontaxable business combinations is deducted from tier 1 capital net of associated deferred tax liabilities. The rule would extend this treatment to goodwill arising from all business combinations, regardless of the tax status of the underlying transaction.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Final Rule
**Major:** Undetermined **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 Rule | 01/00/2009 | |

**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-AD14

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**Title:** Fair Credit Reporting Affiliate Marketing Regulations; Identity Theft Red Flags and Address Discrepancies Under the Fair and Accurate Credit Transactions Act of 2003; Technical Corrections

**Abstract:** The OCC, FRB, FDIC, OTS, NCUA, and FTC published final rules to implement the affiliate marketing provisions in section 214 of the Fair and Accurate Credit Transactions Act of 2003 (FACT Act) on November 7, 2007. The final rules provide model forms that a person can use for complying with the requirements of the rules. The technical corrections included in this Federal Register document include one clarification regarding the model forms and one clarification regarding the instructions accompanying the model forms. In each case, the technical corrections are being adopted to promote consistency between the model forms or instructions and the final rules. This Federal Register document also corrects four minor typographical errors in the final rules and supplement to the guidelines implementing section 114 of the FACT Act that the Agencies published in the Federal Register on November 9, 2007. The Federal Register document also corrects a minor error in the scope section of the FRB's final rules regarding identity theft red flags and modifies the captions in the NCUA's and FTC's final rules regarding identity theft red flags and address discrepancies.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Final Rule
**Major:** Undetermined **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
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Interim Final Rule | 12/00/2008 | |

**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-AC99

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**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

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**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

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**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-AC79

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**Title:** Regulatory Burden Reduction and Technical Amendments

**Abstract:** This rulemaking revised the OCC's rules in order to reduce regulatory burden and to make technical, clarifying, and conforming changes. The revisions update part 1 to codify recent OCC precedents and clarify current requirements; make technical changes to parts 4 and 5 to reflect the OCC's current organizational restructuring; simplify, clarify, and make conforming and technical corrections to the OCC's corporate application procedures and standards in part 5; conform parts 5, 23, 31, and 32 to the Federal Reserve Board's Regulation W; revise part 7 to clarify a national bank's authority to act as a guarantor or surety; update and clarify national bank authority to engage in electronic activities; conform part 9 to regulations adopted by the Securities and Exchange Commission; streamline certain requirements under part 16; amend part 34 to provide additional flexibility in selecting indices for use with adjustable rate mortgages; update and make technical corrections to part 37; amend various parts of title 12 to remove OCC authority over District of Columbia-chartered banks pursuant to the 2004 District of Columbia Omnibus Authorization Act; and amend parts 5, 7, 19, and 24 to reflect changes made by the Financial Services Regulatory Relief Act of 2006 (Pub. L. 109-351, 10/13/2006).

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed Action
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 12 CFR 1 to 5; 12 CFR 7; 12 CFR 9 to 11; 12 CFR 16; 12 CFR 19; 12 CFR 21; 12 CFR 22 and 23; 12 CFR 26 to 28; 12 CFR 31 and 32; 12 CFR 37; 12 CFR 40 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 5 USC 301; 5 USC 504; 5 USC 552; 5 USC 554 to 557; 12 USC 1 et seq; 12 USC 24 to 24a; 12 USC 71

to 71a; 12 USC 84; 12 USC 92 to 92a; 12 USC 93 to 93a; 12 USC 161; 12 USC 164; 12 USC 215a-2 and 215a-3; 12 USC 375a and 375b; 12 USC 481 and 482; 12 USC 484; 12 USC 505; 12 USC 1442; 12 USC 1817 and 1818; 12 USC 1820 and 1821; 12 USC 1831m; 12 USC 1831p-1; 12 USC 1831o; 12 USC 1833e; 12 USC 1867; 12 USC 1951 et seq; 12 USC 1972; 12 USC 2601 et seq; 12 USC 2801 et seq; 12 USC 2901 et seq; 12 USC 3101 et seq; 12 USC 3102; 12 USC 3108; 12 USC 3401 et seq; 12 USC 3909; 12 USC 4717; 15 USC 77uu; 15 USC 78; 15 USC 78o-4 and 78o-5; 15 USC 78q; 15 USC 78q-1; 15 USC 78s; 15 USC 78u-2; 15 USC 78u-3; 15 USC 78w; 18 USC 641; 18 USC 1905 and 1906; 28 USC 2461 note; 29 USC 1204; 31 USC 330; 31 USC 5321; 31 USC 9701; 42 USC 3601; 42 USC 4012a; 42 USC 4104a and 4104b; 42 USC 4106; 42 USC 4128; 44 USC 3506; 44 USC 3510

**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| NPRM | 07/03/2007 | 72 FR 36550 |
| NPRM Comment Period End | 09/04/2007 | |
| Final Action | 04/24/2008 | 73 FR 22216 |
| Final Action Effective | 07/01/2008 | |

**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-AD06

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**Title:** Assessment of Fees

**Abstract:** The OCC is adopting as final an interim rule that amended its assessment regulation to add two new asset-size categories to the table in 12 CFR 8.2(a) used to calculate each national bank's semiannual assessment. The addition of these categories is warranted to take account of significant structural changes in the national banking system since 1992, when the table was last revised, and will enable the OCC to realign assessments to better reflect industry structure and OCC's corresponding expenses of operations.

**Priority:** Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed Action
**Major:** No **Unfunded Mandates:** No
**CFR Citation:** 12 CFR 8 (To search for a specific CFR, visit the Code of Federal Regulations )
**Legal Authority:** 12 USC 93a; 12 USC 481 and 482; 12 USC 1867; 12 USC 3102; 12 USC 3108; 15 USC 78c; 15 USC 78l
**Legal Deadline: None**

**Timetable:**

| Action | Date | FR Cite |
|---|---|---|
| Interim Final Rule Effective | 02/19/2008 | |
| Interim Final Rule | 02/19/2008 | 73 FR 9012 |
| Interim Final Rule Correction | 02/21/2008 | 73 FR 9625 |
| Interim Final Rule Comment Period End | 03/20/2008 | |
| Final Action Effective | 09/10/2008 | |
| Final Action | 09/10/2008 | 73 FR 52576 |

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