DEPARTMENT OF THE TREASURY

31 CFR Subtitle A, Chs. I and II

Semiannual Agenda

AGENCY: Department of the Treasury.

ACTION: Semiannual regulatory agenda.

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

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

SUPPLEMENTARY INFORMATION: The semiannual regulatory agenda includes regulations that the Department has issued or expects to issue and rules currently in effect that are under departmental or agency review. Beginning with the fall 2007 edition, the Internet is the basic means for disseminating the Unified Agenda. The complete Unified Agenda will be available online at www.reginfo.gov, in a format that offers users an enhanced ability to obtain information from the Agenda database. Because publication in the **Federal Register** is mandated for the regulatory flexibility agendas required by the Regulatory Flexibility Act (5 U.S.C. 602), Treasury's printed agenda entries include only:

(1) Rules that are in the regulatory flexibility agenda, in accordance with the Regulatory Flexibility Act, because they are likely to have a significant economic impact on a substantial number of small entities; and

(2) any rule that has been identified for periodic review under section 610 of the Regulatory Flexibility Act.

Printing of these entries is limited to fields that contain information required by the Regulatory Flexibility Act's Agenda requirements. Additional information on these entries is available in the Unified Agenda published on the Internet. 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 of the Department of the Treasury conforms to the Unified Agenda format developed by the Regulatory Information Service Center (RISC).

Dated: March 4, 2008.

NAME: Bernard J. Knight,
Assistant General Counsel for
General Law, Ethics, and Regulation.

The 517 Regulatory Agendas

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Financial Crimes Enforcement Network - Proposed Rule

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Internal Revenue Service - Long-term Action

Title	Regulation Identifier Number
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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
Allocation of Accrued Benefits Between Employer and Employee Contributions	1545-AT82
Foreign Corporations Regulations	1545-AT96
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Electronic Transmission of Withholding Certificates	1545-AV27
Substantiating Travel Expense Deductions for Members of Congress	1545-AV55
Special Rules for S Corporations	1545-AY44
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Transactions Involving the Transfer of No Net Equity Value	1545-BC88
Revision of Section 301.6103(j)-1 for Disclosure to the Bureau of Economic Analysis, Department of Commerce	1545-BC93
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Return for Subchapter T Cooperatives	1545-BD92
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Extended Periods of Limitations on Assessment for Fraud of Someone Other Than The Taxpayer and for Undisclosed Listed Transactions	1545-BH37
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Section 108 Reduction of Tax Attributes for S Corporations	1545-BH54
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Internal Revenue Service - Completed Action

Title	Regulation Identifier Number
Conforming Taxable Years of CFCs (Controlled Foreign Corporations) and FPHCs (Foreign Personal Holding Companies)	1545-AO22
Interest-Free Adjustments	1545-AQ61
Intercompany Obligations	1545-AW30
Normalization	1545-AY75
Reductions of Accruals and Allocations Because of Increased Age	1545-BA10
Deductibility of Employer Contributions for Deferred Compensation	1545-BA13
Allocation and Apportionment Rules: Guidance on Selected Issues	1545-BA64
Circular 230--Phase 2 Nonshelter Revisions	1545-BA72
Additional Guidance Regarding Mark-to-Market Accounting for Traders in Securities and/or Commodities, Including Foreign Currency Instruments	1545-BC48
Guidance Under Section 1502; Miscellaneous Operating Rules for Successor Persons; Succession to Items of the Liquidating Corporation	1545-BD54
Mandatory e-Filing for Forms 1120 (U.S. Corporation Income Tax Return)	1545-BD65
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Rules Under Section 302 of the Katrina Emergency Tax Relief Act of 2005	1545-BF14
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Applying Section 1(h) to Capital Gain Dividends of RICS and REITS	1545-BF72
Tax Increase Prevention and Reconciliation Act of 2005 Amendments to Section 199	1545-BF79
Source Rules Involving U.S. Possessions and Other Conforming Changes	1545-BF85
Employer Comparable Contributions to Health Savings Accounts (HSAs)--No HSA Opened	1545-BF97
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Time and Manner for Electing Capital Gain Treatment for Certain Self-Created Musical Works	1545-BG35
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Calculating and Apportioning the Section 11(b)(1) Additional Tax Under Section 1561 for Controlled Groups	1545-BG40
Employment Tax Adjustments	1545-BG51
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Employer-Owned Life Insurance	1545-BG59
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Withdrawal of Regulations Under Old Section 6323(B)(10)	1545-BG79
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Section 3121(a)(5)(D) Regulation (Salary Reduction Agreement)	1545-BG99
Section 3121(a)(5)(D) Regulation (Salary Reduction Agreement)	1545-BH00
Application of Section 470 to Controlled Foreign Corporations	1545-BH06
Treatment of Overall Foreign and Domestic Losses (Temporary)	1545-BH14
Amending Section 1.1502-13(C)(6)(ii)(C)	1545-BH21
Addition of Bulgaria to Section 7701 Per Se List (Temporary)	1545-BH24
Disclosure of Return Information to the Bureau of the Census	1545-BH30
Presidential Primary Matching Payment Account	1545-BH41

Office of Thrift Supervision - Proposed Rule

Title	Regulation Identifier Number
Securities-Related Activities of Savings Associations	1550-AB92
Recordkeeping Requirements for Savings Association Exceptions From Securities Broker or Dealer Registration	1550-AC13
Unfair or Deceptive Acts or Practices	1550-AC17
Risk-Based Capital Guidelines; Capital Adequacy Guidelines; Capital Maintenance; Standardized Risk-Based Capital Rules	1550-AC19

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
Risk Based Capital--Market Risk Rule	1550-AC02
Model Privacy Form Under the Gramm-Leach-Bliley Act	1550-AC12
Optional Charter Provisions in Mutual Holding Company Structures	1550-AC15

Office of Thrift Supervision - Completed Action

Title	Regulation Identifier Number
Implementation of a Revised Basel Capital Accord (Basel II)	1550-AB56
Risk-Based Capital Guidelines; Capital Adequacy Guidelines; Maintenance: Domestic Capital Modifications	1550-AB98
Federal Savings Association Bylaws; Integrity of Directors	1550-AC00
Permissible Activities of Savings and Loan Holding Companies	1550-AC10
Prohibited Service at Savings and Loan Holding Companies	1550-AC14
Personal Transactions in Securities	1550-AC16
Community Reinvestment Act Regulations	1550-AC18

Comptroller of the Currency - Proposed Rule

Title	Regulation Identifier Number
Recordkeeping Requirements for Bank Exceptions From Securities Broker or Dealer Registration	1557-AB93
Basel II Standardized Approach	1557-AD07

Comptroller of the Currency - Final Rule

Title	Regulation Identifier Number
Regulatory Burden Reduction and Technical Amendments	1557-AC79
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
Risk-Based Capital Standards: Market Risk	1557-AC99
Assessment of Fees	1557-AD06

Comptroller of the Currency - Long-term Action

Title	Regulation Identifier Number
Lending Limits Pilot Program	1557-AD03

Comptroller of the Currency - Completed Action

Title	Regulation Identifier Number
Identity Theft Detection, Prevention, and Mitigation Program for Financial Institutions and Creditors	1557-AC87
Implementation of a Revised Basel Capital Accord (Basel II)	1557-AC91
Risk-Based Capital Guidelines; Capital Adequacy Guidelines; Capital Maintenance: Domestic Capital Modifications (Basel IA)	1557-AC95
Securities Offering Disclosure Rules	1557-AD04
Community Reinvestment Act Regulations	1557-AD05

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

View Related Documents

Title: Terrorism Risk Insurance Program; Recoupments 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, (Public Law 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:** Proposed 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

Legal Deadline:

Action	Source	Date
NPRM	Statutory	06/26/2008

Timetable:

Action	Date	FR Cite
NPRM	06/00/2008	

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-AB22

View Related Documents

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

Abstract: Amendment to expand the number of ways that the Bureau of Customs and Border Protection will accept payment of duties, taxes, fees, interest, and other charges. Currently, the regulations allow for credit or charge cards, which have been authorized by the Commissioner of the Bureau of Customs and Border Protection (Commissioner), to be used at designated customs-serviced locations with a limitation that this method of payment may only be used by noncommercial entities. Amendment allows credit and charge cards authorized by the Commissioner of CBP to be used for payment of duties, taxes, fees, interest, and other charges not related to formal consumption entries for consumption in United States commerce, warehouse withdrawals, or quarterly user fees, and by removing the limitation that these methods of payment may only be used for noncommercial entries.

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 to 19 USC 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	07/00/2008	

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

Abstract: 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	06/00/2008	

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

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)
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; 19 USC 1624

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-AB54

View Related Documents

Title: Centralization of the Continuous Bond Program at the CBP National Finance Center

Abstract: Amendment to reflect CBP's planned centralization of the continuous bond program at the National Finance Center (NFC). Pursuant to this centralization, all continuous bonds would be filed at the NFC via mail, fax, or in an electronic format. The NFC would assume most of the bond functions previously performed at the port level, with the noted exception that the authority to approve single transaction bonds will remain with port directors. These changes would support CBP's bond program by ensuring an efficient and uniform approach to the approval, maintenance, and periodic review of continuous bonds.

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

Major: Undetermined **Unfunded Mandates:** No

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

Legal Authority: 19 USC 1623

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2008	

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-AB65

View Related Documents

Title: Administrative Rulings and Protests

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

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

Major: No **Unfunded Mandates:** No

CFR Citation: 19 CFR 177; 19 CFR 174; 19 CFR 173; 19 CFR 142 (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; 19 USC 1625; 19 USC 1514; 19 USC 1515; 19 USC 1448; 19 USC 1484; 19 USC 1501; 19 USC 1520; ...

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	09/00/2008	

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-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; 19 USC 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	10/00/2008	

Regulatory Flexibility Analysis Required: No **Government Levels Affected:** No
Federalism: No
Energy Affected: No
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Department of the Treasury (TREAS)
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 will be published in the Federal Register and be subject to notice and comment before final regulations are published. 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:** Proposed 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	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	

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)
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:** Proposed 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

Legal Deadline:

Action	Source	Date
Other	Statutory	08/26/2008

Timetable:

Action	Date	FR Cite
NPRM	05/00/2008	

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

Federalism: Yes

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Department of the Treasury (TREAS)
Departmental Offices (DO) **RIN:** 1505-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	09/00/2008	

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

Federalism: No

Related RINs: Related to 1505-AB69

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Department of the Treasury (TREAS)
Departmental Offices (DO) **RIN:** 1505-AB20

View Related Documents

Title: Remote Location Filing

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

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

Major: No **Unfunded Mandates:** No

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

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

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	03/23/2007	72 FR 13714
NPRM Comment Period End	05/22/2007	
Final Action	06/00/2008	

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 Bureau of Customs and Border Protection 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	07/00/2008	

Additional Information: Transferred from RIN 1515-AC32

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

Federalism: No

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Department of the Treasury (TREAS)
Departmental Offices (DO) **RIN:** 1505-AB24

View Related Documents

Title: User and Navigation Fees; Other Reimbursable Charges

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

Priority: Substantive, Nonsignificant **Agenda Stage of Rulemaking:** 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; 19 USC 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	09/00/2008	

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; 19 USC 1624; 19 USC 2461; 19 USC 3314; 19 USC 3721

Legal Deadline:

Action	Source	Date
Other	Statutory	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	09/00/2008	

Additional Information: Transferred from RIN 1515-AC72

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-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; 19 USC 1624; 19 USC 2701; 19 USC 3314

Legal Deadline:

Action	Source	Date
Other	Statutory	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	09/00/2008	

Additional Information: Transferred from RIN 1515-AC76

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-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	Date
Other	Statutory	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	09/00/2008	

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; 19 USC 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	09/00/2008	

Additional Information: Transferred from RIN 1515-AD20

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-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; 19 USC 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	09/00/2008	

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	Date
Other	Statutory	01/01/2005

Timetable:

Action	Date	FR Cite
Interim Final Rule Effective	06/11/2007	
Interim Final Rule	06/11/2007	72 FR 31990
Interim Final Rule Comment Period End	08/10/2007	
Final Action	06/00/2008	

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-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; 15 USC 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	10/00/2008	

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-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	09/00/2008	

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-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	07/00/2008	

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

Federalism: No

Energy Affected: No

Related RINs: Related to 1505-AA95

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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:** Final Rule

Major: No **Unfunded Mandates:** No

CFR Citation: 19 CFR 10, subpart M; 19 CFR 162; 19 CFR 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 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-MFTA entered into force on January 1, 2006.

Action	Source	Date
Other	Statutory	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	06/00/2008	

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

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)
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; 19 CFR 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	Date
Other	Statutory	01/01/2006

Timetable:

Action	Date	FR Cite
Interim Final Rule	10/00/2008	

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

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)
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: Other Significant **Agenda Stage of Rulemaking:** Final Rule
Major: No **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	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	09/00/2008	

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-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:** Final Rule

Major: No **Unfunded Mandates:** No

CFR Citation: 19 CFR 10; 19 CFR 24; 19 CFR 162; 19 CFR 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 USC 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	Date
Other	Statutory	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	07/00/2008	

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

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)
Departmental Offices (DO) **RIN:** 1505-AB82

View Related Documents

Title: Haitian Hemispheric Opportunity Through Partnership Encouragement Act of 2006

Abstract: This document amends the Customs and Border Protection (CBP) regulations on an interim basis to implement the duty-free provisions of the Haitian Hemispheric Opportunity through Partnership Encouragement (HOPE) Act of 2006.

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

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; 19 USC 1624; 19 USC 3314; 19 USC 2703A

Legal Deadline: Section 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 section 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 (December 20, 2006).

Action	Source	Date
Other	Statutory	06/20/2007

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	07/00/2008	

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

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)
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: Heading to Ch I; Heading to Ch 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	06/00/2008	

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; 19 CFR 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 USC 4001 note), August 2, 2005, requires that intial 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	Date
Other	Statutory	03/01/2007

Timetable:

Action	Date	FR Cite
Interim Final Rule	06/00/2008	

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

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)
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 1555; 19 USC 1484; 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	09/00/2008	

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

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)
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	05/00/2008	

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-AB90

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: Final Rule
Major: Undetermined
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; 19 USC 1624; 19 USC 3314

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Final Action	06/00/2008	

Regulatory Flexibility Analysis Required: No
Government Levels Affected: No
Small Entities Affected: No
Federalism: No
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Department of the Treasury (TREAS)
Departmental Offices (DO) **RIN:** 1505-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:** Final Rule

Major: Undetermined **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	06/00/2008	

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

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)
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 proposed and 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 28, 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

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule	05/00/2008	

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-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

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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-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:** Long-term 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
Next Action Undetermined		
NPRM	01/03/2001	66 FR 307
NPRM Comment Period End	03/02/2001	
NPRM	05/01/2001	66 FR 12440

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	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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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; 19 USC 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

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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	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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Department of the Treasury (TREAS)
Departmental Offices (DO) **RIN:** 1505-AB73

View Related Documents

Title: Entry of Certain Softwood Lumber Products From Canada

Abstract: This document adopts as a final rule, with changes, the interim rule amending title 19 of the Code of Federal Regulations (19 CFR) that was published in the Federal Register (71 FR 61399) on October 18, 2006, as Customs and Border Protection (CBP) Dec. 06-25. The interim rule amended the CBP regulations by prescribing the collection of certain entry summary information for purposes of monitoring and enforcing the Softwood Lumber Agreement (SLA 2006) between the Governments of Canada and the United States, entered into on September 12, 2006. In an effort to better enable CBP to accurately and timely fulfill its data collection and reporting obligations under the SLA 2006, this document identifies an additional entry code option that designates softwood lumber products that are specifically identified as exempt from SLA 2006 export measures pursuant to Annex 1A of the Agreement, notwithstanding the fact that the exempt goods are classifiable in residual Harmonized Tariff Schedule of the United States provisions that are listed as covered by the SLA 2006. This document also amends the list of required entry records set forth in the appendix to part 163 of title 19 of the Code of Federal Regulations (19 CFR part 163) to reflect the record-keeping requirements prescribed in CBP Dec. 06-25. Lastly, this document conforms the bond provisions applicable to certain imports of Canadian softwood lumber to reflect the softwood lumber provisions set forth in section 12.140 of title 19 of the Code of Federal Regulations.

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

Major: No **Unfunded Mandates:** No

CFR Citation: 19 CFR 12.140; 19 CFR 113.62; app to 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 (General Note 3(i), Harmonized Tariff Schedule of the United States (HTSUS)); 19 USC 1624; ...

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule Effective	10/18/2006	
Interim Final Rule	10/18/2006	71 FR 61399
Interim Final Rule Comment Period End	12/18/2006	
Final Action Effective	04/17/2008	
Final Action	04/17/2008	73 FR 20782

Regulatory Flexibility Analysis 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-AB75

View Related Documents

Title: United States-Jordan Free Trade Agreement

Abstract: 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 U.S.-Jordan Free Trade Agreement entered into by the United States and the Hashemite Kingdom of Jordan.

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

Major: No **Unfunded Mandates:** No

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

Legal Authority: 19 USC 2112 note; 19 USC 1202; 19 USC 66; 19 USC 1624; ...

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule Effective	06/27/2007	
Interim Final Rule	06/27/2007	72 FR 35154
Interim Final Rule Comment Period End	08/27/2007	
Final Action	03/31/2008	73 FR 16752
Final Action Effective	04/30/2008	

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-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 PL 107-56 Bank Secrecy Act

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	08/00/2008	

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 1559; 31 USC 5311 to 5330

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2008	

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; 31 CFR 103.66; 31 CFR 103.67 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 31 USC 5316(h)

Legal Deadline:

Action	Source	Date
Other	Statutory	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	08/00/2008	

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 Crimes Enforcement Network (FINCEN) **RIN:** 1506-AA23

View Related Documents

Title: Amendment to the Bank Secrecy Act Regulations--Exemptions From the Requirement To Report Transactions in Currency

Abstract: This document contains an interim final rule that further reforms and simplifies the process by which depository institutions may exempt transactions of retail and other businesses from the requirement to report transactions in currency in excess of $10,000. The interim final rule is part of a continuing program to reduce unnecessary burdens upon financial institutions complying with the Bank Secrecy Act and increase the cost-effectiveness of the counter-money laundering policies of the Department of the Treasury.

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

Major: No **Unfunded Mandates:** No

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

Legal Authority: 12 USC 1829b; 12 USC 1951 to 1959; 31 USC 5311 to 5330

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Final Action	07/28/2000	65 FR 46356
Interim Final Rule	07/28/2000	65 FR 46356
Interim Final Rule Effective	07/31/2000	
Interim Final Rule Comment Period End	09/20/2000	

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

Small Entities Affected: No **Federalism:** No

Public Comment URL: regcomments@fincen.gov

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-AA88

View Related Documents

Title: Final Rule To Amend the Bank Secrecy Act Regulations Regarding Financial Institutions Exempt From Establishing Anti-Money Laundering Programs

Abstract: The Final Rule amends 31 CFR 103.170 (“Temporary Exemption Rule”), which defers, for certain categories of financial institutions, the application of the anti-money laundering program requirements found in section 5318(h)(1) of the Bank Secrecy Act. In the years since the Temporary Exemption Rule was published, FinCEN has promulgated a number of rules that require previously exempted categories of financial institutions to establish anti-money laundering programs, including dealers in precious metals, stones, or jewels, and insurance companies. Despite these rulemakings, the Temporary Exemption Rule has not been updated to reflect these changes. Accordingly, this rulemaking updates the Temporary Exemption Rule by removing dealers in precious metals, stones, or jewels, and insurance companies, from the list of exempted financial institutions.

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

Major: No **Unfunded Mandates:** No

CFR Citation: 31 CFR 103.170 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: USC 5318(h)(1)

Legal Deadline:

Action	Source	Date
Other	Statutory	12/00/2007

Timetable:

Action	Date	FR Cite
Final Action	01/11/2008	73 FR 1975

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

Small Entities Affected: No **Federalism:** No

Energy Affected: No

Related RINs: Related to 1506-AA28

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Department of the Treasury (TREAS)
Financial Crimes Enforcement Network (FINCEN) **RIN:** 1506-AA89

View Related Documents

Title: Financial Crimes Enforcement Network; Withdrawal of the Finding of Primary Money Laundering Concern and the Notice of Proposed Rulemaking Against First Merchant Bank

Abstract: This document withdraws the August 24, 2004 finding that First Merchant Bank is a financial institution of primary money laundering concern and our notice of proposed rulemaking recommending the imposition of the fifth special measure, pursuant to the authority contained in 31 U.S.C. 5318A of the Bank Secrecy Act. The original action (NPRM) was assigned RIN 1506-AA65.

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

Major: No **Unfunded Mandates:** No

CFR Citation: 31 CFR 103.189 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 31 USC 5318A

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Other	04/10/2008	73 FR 19452

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

Small Entities Affected: No **Federalism:** No

Energy Affected: No

Related RINs: Related to 1506-AA65

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Department of the Treasury (TREAS)
Financial Crimes Enforcement Network (FINCEN) **RIN:** 1506-AA91

View Related Documents

Title: Financial Crimes Enforcement Network; Withdrawal of the Notice of Proposed Rulemaking Against the Republic of Nauru

Abstract: This notice withdraws the April 17, 2003 Notice of Proposed Rulemaking proposing to impose a special measure pursuant 31 U.S.C. 5318A.

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

Major: No **Unfunded Mandates:** No

CFR Citation: 31 CFR 103.184 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: PL 107-56, sec 311; USC 5318A

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Withdrawn	04/18/2008	73 FR 21179

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

Small Entities Affected: No **Federalism:** No

Energy Affected: No

Related RINs: Previously Reported as 1506-AA43

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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 (FMS), is proposing to amend 31 CFR part 205 to clarify the circumstances under which Federal interest liabilities accrue for certain Federal assistance programs and to make other clarifications. Additionally, changes to the procedures and timeframes for submitting Treasury-State Agreements to FMS are being contemplated.

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	03/00/2009	

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

Small Entities Affected: No **Federalism:** Undetermined

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 (FMS), 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 an agency from making a check payment to another agency, and would instead require that all agency-to-agency payments be made through the Intra-Governmental Payment and Collection System. FMS anticipates publishing the proposed rule with a 60-day comment period.

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 to 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 to 3328; 31 USC 3332; 31 USC 3335 to 3336; 31 USC 6503; PL 104-208

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	10/00/2008	
NPRM Comment Period End	12/00/2008	

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

Small Entities Affected: No **Federalism:** No

Energy Affected: No

Public Comment URL: www.regulations.gov

Related RINs: Split From 1510-AB00

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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: The Department of the Treasury, Financial Management Service, is proposing to amend 31 CFR part 208 (Part 208). Part 208 sets forth the responsibilities of Federal agencies and recipients with respect to the electronic delivery of Federal payments and establishes the circumstances under which waivers from the electronic delivery requirement are available. The proposed rule would 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.

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 to 3328; 31 USC 3332; 31 USC 3335 to 3336; 31 USC 6503; PL 104-208

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/00/2009	
NPRM Comment Period End	03/00/2009	

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: The Department of the Treasury, Financial Management Service, is proposing to amend 31 CFR part 225 to incorporate changes required by section 901 of the Financial Services Regulatory Relief Act of 2006, which amends 31 U.S.C. 9301. This amendment includes allowing the Secretary of the Treasury to determine the types of securities that may be pledged in lieu of surety bonds.

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

Major: No **Unfunded Mandates:** No

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

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

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	10/00/2008	

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

Small Entities Affected: No **Federalism:** Undetermined

Energy Affected: No

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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	10/00/2008	

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-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 is publishing a notice of proposed rulemaking to amend 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 proposed rule would provide 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 proposed rule would codify this waiver. The proposed rule would also provide 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. FMS is publishing the proposed rule with a 60-day comment period.

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

Major: No **Unfunded Mandates:** No

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

Legal Authority: 5 USC 301; 5 USC 5525; 12 USC 90; 12 USC 265 to 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 to 3328; 31 USC 3332; 31 USC 3335 to 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	05/00/2008	

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

Small Entities Affected: No **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-AA91

View Related Documents

Title: Federal Claims Collection Standard--Collection by Installments

Abstract: Section 901.9, paragraph (f) is being modified to state that when an administrative charge is being paid out of amounts collected from the debtor, the amounts collected should be applied to that charge first. Remaining amounts are then applied to penalties, any other administrative charges, interest, and principal.

Priority: Substantive, Nonsignificant
Agenda Stage of Rulemaking: Completed Action
Major: No
Unfunded Mandates: No
CFR Citation: 31 CFR 901.9 (To search for a specific CFR, visit the Code of Federal Regulations)
Legal Authority: 31 USC 3711; 31 USC 3717
Legal Deadline: None
Timetable:

Action	Date	FR Cite
Interim Final Rule	03/07/2008	73 FR 12272
Interim Final Rule Comment Period End	04/07/2008	

Regulatory Flexibility Analysis Required: No
Government Levels Affected: Federal; Local; State; Tribal
Small Entities Affected: No
Federalism: No
Energy Affected: No
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Department of the Treasury (TREAS)
Financial Management Service (FMS) **RIN:** 1510-AB01

View Related Documents

Title: Payment of Federal Taxes and the Treasury Tax and Loan Program
Abstract: Title 31 CFR part 203 governs the processing of Federal Tax collections by financial institutions and the operation of the Treasury Tax and Loan program. This rule includes general revisions that will provide needed updates to support operational changes to the system used for the collection of corporate withholding taxes and the investment of the Government's excess operating funds, and incorporate other needed updates.
Priority: Substantive, Nonsignificant
Agenda Stage of Rulemaking: Completed Action
Major: No
Unfunded Mandates: No
CFR Citation: 31 CFR 203 (To search for a specific CFR, visit the Code of Federal Regulations)
Legal Authority: 12 USC 90; 12 USC 265 to 266; 12 USC 321; 12 USC 323; 12 USC 332; 12 USC 391; 12 USC 1452(d); 12 USC 1464(k); 12 USC 1767; 12 USC 1789(a); 12 USC 2013; 12 USC 2122; 12 USC 3102; 12 USC 6302; 31 USC 3301 to 3304
Legal Deadline: None
Timetable:

Action	Date	FR Cite
Interim Final Rule	10/19/2007	72 FR 59177

Regulatory Flexibility Analysis Required: No
Government Levels Affected: Federal
Federalism: No
Public Comment URL: www.regulations.gov

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Department of the Treasury (TREAS)
Financial Management Service (FMS) **RIN:** 1510-AB10

View Related Documents

Title: Depositaries and Financial Agents of the Federal Government

Abstract: Proposed amendment to 31 CFR part 202 has been withdrawn for further development.

Priority: Info./Admin./Other **Agenda Stage of Rulemaking:** Completed Action

Major: No **Unfunded Mandates:** No

CFR Citation: 31 CFR 202 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 12 USC 90; 12 USC 265 to 266; 12 USC 391; 12 USC 1452(d); 12 USC 1464(k); 12 USC 1789(a); 12 USC 2013; 12 USC 2122; 12 USC 3101 to 3102; 31 USC 3303; 31 USC 3336

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Withdrawn	01/02/2008	

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	06/00/2008	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Energy Affected: No

Related RINs: Related to 1513-AA12

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Department of the Treasury (TREAS)
Alcohol and Tobacco Tax and Trade Bureau (TTB) **RIN:** 1513-AB24

View Related Documents

Title: Use of Various Winemaking Terms on Wine Labels and in Advertisements; Request for Public Comment

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

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: PreRule

Major: Undetermined

Unfunded Mandates: No

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

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	12/00/2008	

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-AB54

View Related Documents

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

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

Priority: Substantive, Nonsignificant **Agenda Stage of Rulemaking:** PreRule
Major: No **Unfunded Mandates:** No
CFR Citation: 27 CFR 13 (To search for a specific CFR, visit the Code of Federal Regulations)
Legal Authority: 27 USC 205; 31 USC 9701
Legal Deadline: None
Timetable:

Action	Date	FR Cite
ANPRM	06/00/2008	

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 USC7805
Legal Deadline: None
Timetable:

Action	Date	FR Cite
ANPRM	09/08/1992	57 FR 40887
ANPRM Comment Period End	10/08/1992	
Other	10/15/1992	57 FR 47320
Other	12/07/1992	
ANPRM	08/09/1996	61 FR 41500
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; 27 CFR 41 (To search for a specific CFR, visit the Code of Federal Regulations)
Legal Authority: 26 USC 5701; 26 USC 5702
Legal Deadline: None
Timetable:

Action	Date	FR Cite
NPRM	09/00/2008	

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-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:** 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 7805
Legal Deadline: None
Timetable:

Action	Date	FR Cite
NPRM	06/00/2008	

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-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	07/00/2008	

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	05/00/2008	

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-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: Proposed Rule
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	12/00/2008	

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-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:** Proposed Rule

Major: No **Unfunded Mandates:** No

CFR Citation: 27 CFR 19 to 20; 27 CFR 27 to 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
NPRM	12/00/2008	

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

Federalism: No

Energy Affected: No

RIN: 1513-AB09

View Related Documents

Title: Alternating Brewery Proprietors

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

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

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 5051; 26 USC 5401

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/00/2008	

Regulatory Flexibility Analysis Required: No
Small Entities Affected: Business
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-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: Proposed Rule
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 to 4182; 26 USC 4216 to 4219; 26 USC 4221 to 4223; 26 USC 4225; 26 USC 6001; 26 USC 6011; 26 USC 6020 to 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
NPRM	12/00/2008	

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

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 to 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	
Commend Period Extended	02/16/2006	71 FR 8228
ANPRM Comment Period End	03/20/2006	
NPRM	08/00/2008	

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 to 5223; 26 USC 5232; 26 USC 5386; 26 USC 5401; 26 USC 5555

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	09/00/2008	

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

Small Entities Affected: Business **Federalism:** No

Energy Affected: No

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Department of the Treasury (TREAS)

Alcohol and Tobacco Tax and Trade Bureau (TTB) **RIN:** 1513-AB31

View Related Documents

Title: Proposed Expansion of the Santa Maria Valley Viticultural Area

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

Priority: Routine and Frequent **Agenda Stage of Rulemaking:** Proposed Rule

Major: No **Unfunded Mandates:** No

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

Legal Authority: 27 USC 205(e)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/00/2008	

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-AB33

View Related Documents

Title: Proposed Amendment to the Standards of Identity for Distilled Spirits
Abstract: TTB has received a petition to establish Cachaça as a distinctive product of Brazil. TTB proposes to amend the regulations governing standards of identity for distilled spirits accordingly.
Priority: Substantive, Nonsignificant
Agenda Stage of Rulemaking: Proposed Rule
Major: No
Unfunded Mandates: No
CFR Citation: 27 CFR 5.22 (To search for a specific CFR, visit the Code of Federal Regulations)
Legal Authority: 27 USC 205(e)
Legal Deadline: None
Timetable:

Action	Date	FR Cite
NPRM	06/00/2008	

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

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	06/00/2008	
NPRM	06/00/2008	

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-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:** Proposed Rule

Major: No **Unfunded Mandates:** No

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

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/00/2008	

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	08/00/2008	

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-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:** Proposed Rule

Major: No **Unfunded Mandates:** No

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

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/00/2008	

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	08/00/2008	

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-AB46

View Related Documents

Title: Proposed Establishment of the Indiana Uplands Viticultural Area

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

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

Action	Date	FR Cite
NPRM	08/00/2008	

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-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:** Proposed Rule

Major: No **Unfunded Mandates:** No

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

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/00/2008	

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-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:** Proposed Rule

Major: No **Unfunded Mandates:** No

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

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/00/2008	

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

Action	Date	FR Cite
NPRM	08/00/2008	

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-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	08/00/2008	

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-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	08/00/2008	

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-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; 27 CFR 5 (To search for a specific CFR, visit the Code of Federal Regulations)
Legal Authority: 26 USC 5301(a); 26 USC 205(e)
Legal Deadline: None
Timetable:

Action	Date	FR Cite
NPRM	06/00/2008	

Regulatory Flexibility Analysis Required: No
Small Entities Affected: No
Energy Affected: No
Government Levels Affected: No
Federalism: 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	08/00/2008	

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: Implementation of Public Law 105-33, Section 9302, Requiring the 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-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:** Final Rule
Major: No **Unfunded Mandates:** No
CFR Citation: 27 CFR 4 (To search for a specific CFR, visit the Code of Federal Regulations)
Legal Authority: 27 USC 205
Legal Deadline: None
Timetable:

Action	Date	FR Cite
NPRM	04/10/2002	67 FR 17312
NPRM Comment Period Extended	06/06/2002	67 FR 38915
NPRM Comment Period End	10/08/2002	
Final Action	01/00/2009	

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-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; 27 CFR 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
Other	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 Action	08/00/2008	

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 Action	08/00/2008	

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-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
Commend Period Extended	12/17/2007	72 FR 71289
NPRM Comment Period End	12/20/2007	
Comment Period End	03/20/2008	
Final Action	09/00/2008	

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-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: Final Rule
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 Action	06/00/2008	

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-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:** Final Rule

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	Date
Other	Statutory	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	
Final Action	06/00/2008	

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

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)
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
Commend 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 End	09/20/2007	72 FR 53742
NPRM Comment Period End	01/27/2008	
Final Action	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
Commend Period Extended	09/20/2006	71 FR 54943
NPRM Comment Period End	09/25/2006	
Comment Period End	12/26/2006	
Final Action	12/00/2008	

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; 27 CFR 25; 27 CFR 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	Date
NPRM	Statutory	01/01/2006

Timetable:

Action	Date	FR Cite
Other	01/01/2006	
NPRM	02/02/2006	71 FR 5629
Other	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-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: Final Rule
Major: No
Unfunded Mandates: No

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

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	09/12/2006	71 FR 53612
NPRM Comment Period End	11/13/2006	
Final Action	08/00/2008	

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-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: 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	11/08/2006	71 FR 65432
NPRM Comment Period End	01/08/2007	
Final Action	08/00/2008	

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-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	
Comment Period End	04/24/2007	
Final Action	08/00/2008	

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 40.11 to 40.13; 27 CFR 41.11 to 41-13; 27 CFR 44.11 to 4-13; 27 CFR 45.11 to 45-13 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 26 USC 5142 to 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 to 5754; 26 USC 5761 to 5763; 26 USC 6061; 26 USC 6065; 26 USC 6109; 26 USC 6151; 26 USC 6301 to 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 to 7503; 26 USC 7606; 26 USC 7805; 31 USC 9301; 31 USC 9303 to 9304; 31 USC 9306; 18 USC 2342; 26 USC 5708; 26 USC 7101; 26 USC 7651 to 7652; 44 USC 3504(h)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	10/25/2006	71 FR 62506
NPRM Comment Period End	12/05/2006	71 FR 70476
NPRM Comment Period End	12/26/2006	
NPRM Comment Period End	03/26/2007	
Final Rule	09/00/2008	

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-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 Action	10/00/2008	

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-AB37

View Related Documents

Title: Implementation of Public Law 105-33, Section 9302, Relating to 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 to 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 to 5703; 26 USC 5704(b); 26 USC 5712 to 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
Related RINs: Related to 1512-AB99
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-AB39

View Related Documents

Title: Proposed Revision of Part 9--American Viticultural Areas
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 Action	12/00/2008	

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-AB43

View Related Documents

Title: Implementation of Public Law 103-465, Section 712, Time for Payment and Deposits of Certain Excise Taxes (No. 277)

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, 19.523; 27 CFR 24.271; 27 CFR 25.163, 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 24; 27 CFR 53.142; 27 CFR 53.151, 53.152; 27 CFR 53.157, 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 Action	08/00/2008	

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-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: 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	11/21/2007	72 FR 65489
NPRM Comment Period End	01/22/2008	
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-AA06

View Related Documents

Title: Implementation of Public Law 105-34, Section 1416, Relating To Refund of Tax for Domestic Wine Returned To Bond Regardless of Merchantability (Taxpayer Relief Act of 1997)

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

Priority: Substantive, Nonsignificant
Agenda Stage of Rulemaking: Long-term Action
Major: No
Unfunded Mandates: No

CFR Citation: 27 CFR 24.66; 27 CFR 24.295; 27 CFR 24.312 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 26 USC 5044; 26 USC 5361; 26 USC 5367; 26 USC 5371
Legal Deadline: None
Timetable:

Action	Date	FR Cite
Interim Final Rule	00/00/0000	

Additional Information: Transferred from RIN 1512-AB74
Regulatory Flexibility Analysis Required: No
Government Levels Affected: No
Small Entities Affected: No
Federalism: No

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Department of the Treasury (TREAS)
Alcohol and Tobacco Tax and Trade Bureau (TTB) **RIN:** 1513-AA08

View Related Documents

Title: Amended Standard of Identity for Sherry

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

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

Major: No **Unfunded Mandates:** No

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

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	00/00/0000	

Additional Information: Transferred from RIN 1512-AB96

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

Small Entities Affected: No **Federalism:** No

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Department of the Treasury (TREAS)
Alcohol and Tobacco Tax and Trade Bureau (TTB) **RIN:** 1513-AA05

View Related Documents

Title: Implementation of Wine Credit Provisions of Public Law 104-188

Abstract: TTB is amending wine regulations to implement a change in the law that allows certain transferees in bond to deduct the tax credit for small wine producers. Changes to bond calculations are also included in this regulation.

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

Major: No **Unfunded Mandates:** No

CFR Citation: 27 CFR 24.278 to 24.279 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 5 USC 552(a); 26 USC 5041

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule	06/02/1997	62 FR 29663
NPRM	06/02/1997	62 FR 29681
NPRM Comment Period End	08/01/1997	
Final Action Effective	11/21/2007	
Final Action	11/21/2007	72 FR 65452

Additional Information: Transferred from RIN 1512-AB65

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-AA07

View Related Documents

Title: Prohibition of Alcohol Beverage Containers and Standard of Fill for Distilled Spirits and Wine

Abstract: TTB proposes to amend regulations to clarify the standards of fill for distilled spirits and wine. TTB also proposes to amend regulations to prohibit certain alcohol beverage containers that are likely to mislead consumers as to the identity or character of the distilled spirits, wine, or malt beverage products or to be confused with other (nonalcohol) food products.

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

Major: No **Unfunded Mandates:** No

CFR Citation: 27 CFR 4 to 5; 27 CFR 7 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	02/09/1999	64 FR 6486
NPRM Comment Period End	04/12/1999	
Withdrawn	02/21/2008	

Additional Information: Transferred from RIN 1512-AB89

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-AA98

View Related Documents

Title: Availability of Information

Abstract: TTB is revising and consolidating in one new part of its regulations all regulatory provisions that deal with the availability of information. This new part will include rules regarding the disclosure of information pursuant to the Freedom of Information Act and the Privacy Act of 1974 and in connection with litigation or other legal proceedings. TTB is also revising 27 CFR 70.701(d) to change the publication of the TTB Bulletin. Rather than publishing our bulletin quarterly in print form, we are changing it to be published as a monthly online bulletin. All content of the bulletin as currently prescribed by regulation will remain the same.

Priority: Info./Admin./Other **Agenda Stage of Rulemaking:** Completed Action

Major: No **Unfunded Mandates:** No

CFR Citation: 27 CFR 70 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 5 USC 552; 5 USC 552(a); 26 USC 301; 26 USC 6103; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Withdrawn	02/20/2008	

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-AA99

View Related Documents

Title: Removal of Tobacco Products and Cigarette Papers and Tubes, Without Payment of Tax, for Use by the United States in Law Enforcement Activities

Abstract: The Department of the Treasury and the Alcohol and Tobacco Tax and Trade Bureau propose to amend the regulations relating to the removal of tobacco products and cigarette papers and tubes, without payment of tax, for use by the United States in law enforcement activities. Specifically, we propose to allow manufacturers of tobacco products and cigarette papers and tubes to remove these articles without payment of tax for use by Federal agencies in their law enforcement activities, and to exempt packages of those removed products from the tax-exempt labeling requirement. We take this action to timely meet the needs of Federal law enforcement operations, particularly investigations involving tobacco diversion and cigarette smuggling.

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

Major: No **Unfunded Mandates:** No

CFR Citation: 27 CFR 45.31 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 26 USC 5703 to 5705; 26 USC 5723; 26 USC 5741; 26 USC 5751; 26 USC 5762 to 5763; 26 USC 6313; 26 USC 7212; 26 USC 7342; 26 USC 7606; 26 USC 7805; 44 USC 3504(h)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule Effective	04/15/2005	
Interim Final Rule	04/15/2005	70 FR 19888
Interim Final Rule Comment Period End	06/15/2005	
Final Action Effective	11/21/2007	
Final Action	11/21/2007	72 FR 65456

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

Small Entities Affected: No **Federalism:** No

Energy Affected: No

RIN: 1513-AB19

View Related Documents

Title: Lehigh Valley

Abstract: The Lehigh Valley Wine Trail Appellation Committee proposed the establishment of the Lehigh Valley viticultural area, which includes 1,888 square miles and 220 vineyard acres, north of Philadelphia, in Lehigh, Northampton, Berks, Schuylkill, Carbon, and Monroe counties in Pennsylvania. Distinguishing features include climate, soil, and terrain.

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	11/08/2006	71 FR 65437
NPRM Comment Period End	01/08/2007	
Final Action	03/11/2008	73 FR 12870
Final Action Effective	04/10/2008	

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)
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RIN: 1513-AB21

View Related Documents

Title: San Francisco Bay Expansion
Abstract: Hestan Vineyards proposes to expand the San Francisco Bay viticultural area northward into Solano County, California. This 56,280-acre expansion will include 2 acres of vineyards and portions of the Carquinez Strait in the City of Vallejo. The distinguishing features include climate, soil, and terrain.
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	12/05/2006	71 FR 70472
NPRM Comment Period End	02/05/2007	
Final Action	03/11/2008	73 FR 12878
Final Action Effective	04/10/2008	

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-AB23

View Related Documents

Title: Proposed Expansion of the Alexander Valley Viticultural Area

Abstract: The petitioner proposes to expand the Alexander Valley viticultural area by 1,300 acres, in a region along Hiatt Road adjacent to the current diagonal northwestern boundary. The proposed expansion area, south-southwest of Cloverdale, resembles an east-facing triangle that joins the diagonal northwestern boundary line. The current diagonal boundary line divides a vineyard, leaving about 10 acres outside of the established Alexander Valley viticultural area. Expansion of the boundary line would correct this vineyard problem and allow for another vineyard to be included in the viticultural area.

Priority: Routine and Frequent **Agenda Stage of Rulemaking:** Completed Action

Major: No **Unfunded Mandates:** No

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

Legal Authority: 27 USC 205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/17/2006	71 FR 40465
NPRM Comment Period End	09/15/2006	
Final Action	03/11/2008	73 FR 12875
Final Action Effective	04/11/2008	

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-AB38

View Related Documents

Title: Tobacco Products and Cigarette Papers and Tubes Shipped From Puerto Rico to the U.S.

Abstract: The Alcohol and Tobacco Tax and Trade Bureau (TTB) is adopting as a final rule, with some editorial changes, the temporary regulations concerning TTB onsite supervision of, and TTB forms for, certain tobacco products and cigarette papers and tubes manufactured in Puerto Rico and shipped from Puerto Rico to the United States. The temporary regulations eliminated TTB supervision and related forms when taxes are determined. Companies in Puerto Rico that currently ship Puerto Rican tobacco products from Puerto Rico to the United States are required to use commercial records to document such shipments.

Priority: Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed Action
Major: No **Unfunded Mandates:** No
CFR Citation: 27 CFR 41.11; 27 CFR 41.29; 27 CFR 41.105 to 41.106; 27 CFR 41.110 to 41.111; 27 CFR 41.114; 27 CFR 41.121 (To search for a specific CFR, visit the Code of Federal Regulations)
Legal Authority: 26 USC 5703; 26 USC 57.11; 26 USC 5641
Legal Deadline: None
Timetable:

Action	Date	FR Cite
Final Action Effective	03/31/2008	
Final Action	03/31/2008	73 FR 16755

Regulatory Flexibility Analysis Required: No **Government Levels Affected:** No
Small Entities Affected: No **Federalism:** No
Energy Affected: No
Related RINs: Related to 1513-AA17; Related to 1512-AC24

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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-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: PreRule

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	06/00/2008	

Additional Information: REG-136596-07 Drafting attorney: Dillon J. Taylor (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-AC09

View Related Documents

Title: Income Tax--Taxpayer's Obligation To File a Notice of Redetermination of Foreign Tax and Civil Penalties for Failure To File

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:** Proposed Rule

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	12/00/2008	

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-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

View Related Documents

Title: Taxation of Global Trading

Abstract: These regulations will improve the taxation of global trading.

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

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

Legal Authority: 26 USC 7805; 26 USC 864; 26 USC 482; 26 USC 863

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) 622-0253 Reviewing attorney: Paul S. Epstein (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-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
Agenda Stage of Rulemaking: Proposed Rule
Major: No
Unfunded Mandates: Undetermined
CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations)
Legal Authority: 26 USC 7805; 26 USC 414
Legal Deadline: None
Timetable:

Action	Date	FR Cite
NPRM	02/19/1988	53 FR 4999
NPRM Comment Period End	04/19/1988	
Other	06/27/1994	59 FR 32911
NPRM	12/00/2008	

Additional Information: REG-209558-92 Drafting attorney: Marjorie Hoffman (202) 622-3421 Reviewing attorney: E. Preston Rutledge (202) 622-6090 Treasury attorney: W. Thomas Reeder (202) 622-1341 CC: TEGE

Regulatory Flexibility Analysis Required: No
Small Entities Affected: No
Energy Affected: No
Government Levels Affected: Local; State
Federalism: Undetermined

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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: 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-AU91

View Related Documents

Title: Application of Attribution Rules to Foreign Trusts

Abstract: The regulations will provide attribution rules for foreign trusts with respect to foreign personal holding companies, foreign passive investment companies, and controlled foreign corporations.

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

Major: No **Unfunded Mandates:** Undetermined

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

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2008	

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

Energy Affected: No

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-AX12

View Related Documents

Title: Guidance on Cost Recovery in the Entertainment Industry

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

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

Action	Date	FR Cite
NPRM	05/31/2002	67 FR 38025
Second NPRM	06/00/2008	

Additional Information: REG-103823-99 Drafting attorney: Bernard P. Harvey (202) 622-4930 Reviewing attorney: Kathleen Reed (202) 622-4930 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-AX40

View Related Documents

Title: Inspection of Written Determinations

Abstract: This regulation amends 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	06/00/2008	

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 **Government Levels Affected:** No

Small Entities Affected: No **Federalism:** No

Energy Affected: No

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-AX78

View Related Documents

Title: Definition of Passive Foreign Investment Company (PFIC) Under Section 1297

Abstract: This regulation defines a passive foreign investment company (PFIC) under section 1297(a) and the terms "passive income" and "passive asset" under section 1297(b). The regulation will also set forth the exceptions to the terms "passive income" and "passive asset," and provide guidance on the applicability of the look-through rule under section 1297(c), in cases involving PFICs that own 25 percent or more of a lower-tier foreign subsidiary. In addition, the regulation will provide guidance under section 1297(e), regarding the overlap rule between a controlled foreign corporation and a PFIC.

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

Major: No **Unfunded Mandates:** Undetermined

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

Legal Authority: 26 USC 7805; 26 USC 1297

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2008	

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 **Government Levels Affected:** No

Small Entities Affected: No **Federalism:** No

Energy Affected: No

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

View Related Documents

Title: Clarification of Foreign Base Company Sales Income Rules

Abstract: This regulation will clarify application of the 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

View Related Documents

Title: Authorized Placement Agency

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

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

Action	Date	FR Cite
NPRM	11/30/2000	65 FR 71277
Second NPRM	12/00/2008	

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: Kathryn T. Holman (202) 622-3840 Reviewing attorney: Phyllis E. Marcus (202) 622-3840 CC: INTL

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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

RIN: 1545-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

Government Levels Affected: No

Small Entities Affected: No

Federalism: Undetermined

Energy Affected: No

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

View Related Documents

Title: Liabilities Assumed in Certain Corporate Transactions

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

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

Action	Date	FR Cite
ANPRM	05/06/2003	68 FR 23931
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 **Government Levels Affected:** No
Small Entities Affected: No **Federalism:** No
Energy Affected: No

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-AY89

View Related Documents

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

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

Priority: Substantive, Nonsignificant
Agenda Stage of Rulemaking: Proposed Rule
Major: No
Unfunded Mandates: Undetermined
CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the Code of Federal Regulations)
Legal Authority: 26 USC 6103; 26 USC 7805
Legal Deadline: None
Timetable:

Action	Date	FR Cite
NPRM	12/00/2008	

Additional Information: REG-120297-01 Drafting attorney: Sarah Tate (202) 622-4570 Reviewing attorney: Charles B. Christopher (202) 622-4570 Treasury attorney: Anita Soucy (202) 622-1766 CC: PA: Branch 7
Regulatory Flexibility Analysis Required: No
Government Levels Affected: No
Small Entities Affected: No
Federalism: No
Energy Affected: No
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Department of the Treasury (TREAS)
Internal Revenue Service (IRS)
RIN: 1545-AY90

View Related Documents

Title: Payments for Interest in Partnership
Abstract: The proposed regulations relate to section 736(b)(3)(B), regarding payments for interest in a partnership if the retiring or deceased partner was a general partner in the partnership.
Priority: Substantive, Nonsignificant
Agenda Stage of Rulemaking: Proposed Rule
Major: No
Unfunded Mandates: Undetermined
CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations)
Legal Authority: 26 USC 736; 26 USC 7805
Legal Deadline: None
Timetable:

Action	Date	FR Cite
NPRM	12/00/2008	

Additional Information: REG-123382-01 Drafting attorney: Stacy L. Short (202) 622-3070 Reviewing attorney: Christine E. Ellison (202) 622-3070 CC: PSI
Regulatory Flexibility Analysis Required: No
Government Levels Affected: No
Small Entities Affected: No
Federalism: No
Energy Affected: No

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

View Related Documents

Title: Allocation of New Markets Tax Credit

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

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

Major: No **Unfunded Mandates:** Undetermined

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

Legal Authority: 26 USC 45D; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	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

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: Amending 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: Jack R. Malgeri (202) 622-3040 Reviewing attorney: Paul F. Handleman (202) 622-3040 Treasury attorney: Sharon Kay (202) 622-0865 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-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: 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: 25 USC 6503; 26 USC 7805
Legal Deadline: None
Timetable:

Action	Date	FR Cite
NPRM	07/31/2003	68 FR 44905
NPRM	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-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	12/00/2008	

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

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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:** 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 6041; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2008	

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-BD28

View Related Documents

Title: Definition of Disqualified Person

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

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

Major: Undetermined **Unfunded Mandates:** Undetermined
CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations)
Legal Authority: 26 USC 7805
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 **Government Levels Affected:** No
Small Entities Affected: No **Federalism:** No
Energy Affected: No
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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BD44

View Related Documents

Title: Transfers of Restricted Stock
Abstract: The proposed regulations address the application of section 83 to the transfer of substantially nonvested stock to a related person.
Priority: Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Proposed Rule
Major: No **Unfunded Mandates:** Undetermined
CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations)
Legal Authority: 26 USC 83; 26 USC 7805
Legal Deadline: None
Timetable:

Action	Date	FR Cite
NPRM	12/00/2008	

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-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:** 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 7477; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2008	

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-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	06/00/2008	

Additional Information: REG-143640-04 Drafting attorney: Angella L. Warren (202) 622-4950 Reviewing attorney: Glenn Bogdonoff (202) 622-4950 Treasury attorney: Sharon Kay (202) 622-0865 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	06/00/2008	

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: This regulation proposes 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	12/00/2008	

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: Brenda M. Stewart (202) 622-3110 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-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:** 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	08/21/2006	71 FR 48590
NPRM Comment Period End	11/20/2006	
Second NPRM	06/00/2008	

Additional Information: REG-168745-03 Drafting attorney: Merrill D. Feldstein (202) 622-4950 Treasury attorney: Dennis Tingey (202) 622-1335 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:** 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 1301; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2008	

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-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: Undetermined

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	12/00/2008	

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: Joseph H. Makurath (202) 622-3110 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-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:** 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 195; 26 USC 248; 26 USC 709; 26 USC 7805
Legal Deadline: None
Timetable:

Action	Date	FR Cite
NPRM	12/00/2008	

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-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: Jack R. Malgeri (202) 622-3040 Reviewing attorney: Paul F. Handleman (202) 622-3040 Treasury reviewer: Sharon Kay (202) 622-0865 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-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:** 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-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: Undetermined **Government Levels Affected:** No

Small Entities Affected: Business
Federalism: No
Energy Affected: No
Related RINs: Related to 1545-BE97
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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-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	06/00/2008	

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	06/00/2008	

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	12/00/2008	

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: Undetermined
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	12/00/2008	

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: Patricia M. Zweibel (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	06/00/2008	

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-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 **Agenda Stage of Rulemaking:** Proposed Rule

Major: Undetermined **Unfunded Mandates:** Undetermined

CFR Citation: 48 CFR 6426; 48 CFR 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	12/00/2008	

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: Undetermined **Government Levels Affected:** No

Small Entities Affected: Business **Federalism:** No

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-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	06/00/2008	

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: Proposed regulations address partnership issues relating to the satisfaction of a debt with a partnership interest.

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	06/00/2008	

Additional Information: REG-164370-05 Drafting attorney: Megan A. Stoner (202) 622-3070 Reviewing attorney: Mary Beth Collins (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	06/00/2008	

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: Mike Desmond (202) 622-1981 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	07/00/2008	

Additional Information: REG-162699-05 Drafting Paralegal: Eboni P. Stokes (202) 622-4783 Reviewing Branch Chief: 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	06/00/2008	

Additional Information: REG-161948-05 Drafting attorney: Joanne M. Fay (202) 622-8877 Reviewing attorney: Filiz A. Serbes (202) 622-3703 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-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:** Proposed Rule

Major: No **Unfunded Mandates:** Undetermined

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
NPRM	06/00/2008	

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-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	06/00/2008	

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	06/00/2008	

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-BF53

View Related Documents

Title: Section 475 Security Held for Investment

Abstract: This is a notice of proposed rulemaking relating to whether a security is held for investment and excluded from the application of section 475(a) of the Internal Revenue Code.

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

Major: No **Unfunded Mandates:** Undetermined

CFR Citation: 26 CFR Part 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	12/00/2008	

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-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: Dillon J. Taylor (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	06/00/2008	

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

Government Levels Affected: Federal; Local; State; Tribal

Small Entities Affected: No

Federalism: Yes

Energy Affected: No

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BF76

View Related Documents

Title: Guidance on Determination of Interest Expense Allocable in a Global Dealing Operation

Abstract: This regulation will address guidance on determination of interest expense allocable in a global dealing operation; coordination of interest expense allocable to global dealing operation with interest allocation rules of section 861, and determination of interest deduction of foreign corporations under section 882.

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

Major: Undetermined **Unfunded Mandates:** Undetermined

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

Legal Authority: 26 USC 7805; 26 USC 0882; 26 USC 0861; 26 USC 0864

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2008	

Additional Information: REG-125604-06 Drafting attorney: Mark E. Erwin (202) 622-0253 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-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) 622-0253 Reviewing attorney: Paul S. Epstein (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) 622-0253 Reviewing attorney: Paul S. Epstein (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	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; 31 CFR 10.36; 31 CFR 10.37; 31 CFR 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: John Parcell (202) 622-2578 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-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: Proposed Rule
Major: No
Unfunded Mandates: Undetermined
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
NPRM	12/00/2008	

Additional Information: REG-145147-05 Drafting attorney: Natasha M. Mulleneaux (202) 622-4604 Reviewing attorney: Charles A. Hall (202) 622-4940 CC: PA: Branch 2
Regulatory Flexibility Analysis Required: No
Government Levels Affected: No
Small Entities Affected: No
Federalism: No
Energy Affected: No
Related RINs: Related to 1545-BG06
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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; 26 CFR 1.263A-2; 26 CFR 1.263A-3 (To search for a specific CFR, visit the Code of Federal Regulations)
Legal Authority: 26 USC 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-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:** Proposed 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 **Government Levels Affected:** No

Small Entities Affected: No **Federalism:** No

Energy Affected: No

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BG13

View Related Documents

Title: Withdrawal of Regulations Under Old Section 6323(B)(10)

Abstract: The proposed regulations provide guidance on the deletion of dollar limits and other references to make regulation conform to the current version of 26 U.S.C. 6323.

Priority: Info./Admin./Other **Agenda Stage of Rulemaking:** Proposed 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	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-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; 26 USC 7508A; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2008	

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-BG17

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BG21

View Related Documents

Title: Section 751(b) Update for Certain Distributions Treated as Sales or Exchanges

Abstract: These are revised regulations under section 751(b) for certain distributions treated as sales or exchanges.

Priority: Substantive, Nonsignificant
Agenda Stage of Rulemaking: Proposed Rule
Major: No
Unfunded Mandates: Undetermined
CFR Citation: 26 CFR 1.751-1 (To search for a specific CFR, visit the Code of Federal Regulations)
Legal Authority: 26 USC 751(b); 26 USC 7605; 26 USC 7805
Legal Deadline: None
Timetable:

Action	Date	FR Cite
NPRM	06/00/2008	

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
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-BG42

View Related Documents

Title: Interest on Overpayments

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

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

Major: No **Unfunded Mandates:** No

CFR Citation: 26 CFR 301.6611-1 (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 **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-BG43

View Related Documents

Title: Determination of Governmental Plan Status

Abstract: The proposed regulations 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. There proposed regulations 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:** Proposed Rule

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
NPRM	06/00/2008	

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-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:** Proposed 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	06/00/2008	

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-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 re-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 to the corporation. The income would be re-characterized as non-qualifying if the effect of the arrangements 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	06/00/2008	

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: Rebecca L. Harrigal (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	12/00/2008	

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-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:** Proposed Rule

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	06/00/2008	

Additional Information: REG-114942-07 Drafting attorney: Helene R. Newsome (202) 622-7950 Reviewing attorney: Donald M. Squires (202) 622-7950 Treasury attorney: Eric San Juan (202) 622-0224 CC: PA: Branch 6

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

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BG74

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BG75

View Related Documents

Title: Application of Section 6404(g) Suspension Provisions

Abstract: The proposed regulations are meant to clarify the types of cases in which interest and penalties are suspended for the IRS's failure to issue a notice alerting taxpayers of their liability and the basis therefore within the statutory period.

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

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2008	

Additional Information: REG-149036-04 Drafting attorney: Stuart Spielman (202) 622-3620 Reviewing attorney: Brinton T. Warren (202) 622-4940 Treasury attorney: Anita Soucy (202) 622-1766 CC: PA: Branch 5

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

Small Entities Affected: Business; Organizations **Federalism:** No

Energy Affected: No

Related RINs: Related to 1545-BE07; Related to 1545-BG64

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

View Related Documents

Title: S Corporation Back-to-Back Loans

Abstract: The proposed regulations will provide guidance to taxpayers regarding S corporations and back-to-back loan transactions under section 1367 of the Internal Revenue Code.

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

Major: No **Unfunded Mandates:** Undetermined

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

Legal Authority: 26 USC 7805; 26 USC 1367

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2008	

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: Undetermined

Federalism: Undetermined

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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 No. 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:** Proposed 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; 26 USC 6695; 26 USC 6696; 26 USC 7701(a)(36); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	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

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BG85

View Related Documents

Title: Treatment Under Sections 892 and 897(h)(1) of Distributions to Foreign Governments From Qualified Investment Entities

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 provide rules regarding whether the inclusion of a deficit restoration obligation (DRO) in the operating agreement of a limited liability company (LLC) is sufficient to provide at-risk basis to members of the LLC for liabilities of the LLC, for purposes of section 465 of the Internal Revenue Code.

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 704; 26 USC 752; 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) 622-3070 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-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) 622-3070 Reviewing attorney: Tara P. Volungis (202) 622-3070 Treasury attorney: Anita Soucy (202) 622-1766 CC: PSI
Regulatory Flexibility Analysis Required: Undetermined
Government Levels Affected: Undetermined
Federalism: No
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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:** Proposed Rule

Major: No **Unfunded Mandates:** Undetermined

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
NPRM	06/00/2008	

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-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: Rebecca L. Harrigal (202) 622-3449 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-BG92

View Related Documents

Title: Travel Expenses of State Legislators

Abstract: The proposed 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: Proposed Rule

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 162(h)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2008	

Additional Information: REG-119518-07 Drafting attorney: Ronald M. 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-BG93

View Related Documents

Title: Unitary Basis Rule

Abstract: These proposed regulations under section 1502 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	06/00/2008	

Additional Information: REG-134924-07 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-BG94

View Related Documents

Title: Clarification of Controlled Group Rules of Section 1.1563-1

Abstract: This regulation will clarify that all corporations that satisfy the definition of one of the types of controlled groups described in section 1563(a) are members of that controlled group, whether they are classified as component members, additional members, or excluded members of such group (within the meaning of section 1563(b)).

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

Major: No **Unfunded Mandates:** Undetermined

CFR Citation: 26 CFR 301.7805 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	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

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BG96

View Related Documents

Title: Regulations Implementing Notices 2006-85 and 2007-48

Abstract: These regulations implement the rules announced in Notices 2006-85 (issued September 22, 2006) and 2007-48 (issued May 31, 2007). These notices announced that Treasury and the IRS would issue regulations under section 367(b) to address transactions where foreign or domestic corporations seek to avoid treating as a dividend the amount of property that a subsidiary transfers to its parent or its parent's shareholders in exchange for parent stock, which the subsidiary then uses to acquire the stock or assets of another corporation in a triangular reorganization.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1; 26 CFR 1.367(b)-14T (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 26 USC 7805; 26 USC 0367

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/00/2008	

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

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:** 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 0954; PL 109-357 sec 415
Legal Deadline: None
Timetable:

Action	Date	FR Cite
NPRM	12/00/2008	

Additional Information: REG-138355-07 Drafting attorney: 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-BH03

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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:** 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 664; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2008	

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: 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-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 attorneys: Brandon Carlton (202) 622-6865 Dennis Tingey (202) 622-1335 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	06/00/2008	

Additional Information: REG-137603-07 Drafting attorney: Shareen S. Pflanz (202) 622-4920 Reviewing attorney: Michael J. Montemurro (202) 622-4920 Treasury attorney: Dennis Tingey (202) 622-1335 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-BH16

View Related Documents

Title: Regulations Regarding the Application of Section 172(h) (Corporate Equity Reduction Interest Losses) to a Consolidated Group

Abstract: These regulations regard the application of section 172(h) (corporate equity reduction interest losses) to a consolidated group.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Proposed Rule

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 1.1502 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 26 USC 172; 26 USC 1502; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2008	

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 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-BH18

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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:** Proposed Rule

Major: No **Unfunded Mandates:** Undetermined

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
NPRM	06/00/2008	

Additional Information: REG-138486-07 Drafting attorney: Walter Ryan (202) 622-7162 Reviewing attorney: William Beard (202) 622-4173 CC: PA: Branch 5

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

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-AU97

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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 Reviewing attorney: Ross E. Poulsen (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	06/00/2008	

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-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:** Proposed Rule

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
NPRM	12/00/2008	

Additional Information: REG-143468-07 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

Federalism: Undetermined

Related RINs: Related to 1545-BH24

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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	06/00/2008	

Additional Information: REG-142333-07 Drafting attorney: Terri L. Harris (202) 622-6070 Reviewing attorney: James L. Brokaw (202) 622-6070 CC: TEGE

Regulatory Flexibility Analysis Required: No **Government Levels Affected:** No
Federalism: No
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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BH31

View Related Documents

Title: Regulations Revising Section 1.1502-77 Regarding Agency for a Consolidated Group
Abstract: This notice of proposed rulemaking will clarify and update current final regulations under section 1.1502-77. Section 1.1502-77 provides rules for determining which entity is the agent for a consolidated tax group.
Priority: Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Proposed Rule
Major: No **Unfunded Mandates:** Undetermined
CFR Citation: 26 CFR 1.1502-77 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 26 USC 7805; 26 USC 1502
Legal Deadline: None
Timetable:

Action	Date	FR Cite
NPRM	06/00/2008	

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-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:** 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 41(f)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2008	

Additional Information: REG-149405-07 Drafting attorney: David A. Selig (202) 622-3040 Reviewing attorney: Christopher J. Wilson (202) 622-3040 Treasury attorney: Sharon Kay (202) 622-0865 CC: PSI

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

Federalism: No

Related RINs: Related to 1545-BH33

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BH34

View Related Documents

Title: Amendments to New Markets Tax Credit Regulations

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

Priority: Substantive, Nonsignificant **Agenda Stage of Rulemaking:** 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	06/00/2008	

Additional Information: REG-149404-07 Drafting attorney: Jack R. Malgeri (202) 622-3040 Reviewing attorney: Paul F. Handleman (202) 622-3040 Treasury attorney: Sharon Kay (202) 622-0865 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; 26 USC 302
Legal Deadline: None
Timetable:

Action	Date	FR Cite
NPRM	06/00/2008	

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-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:** Proposed Rule

Major: No **Unfunded Mandates:** No

CFR Citation: 26 CFR 702.9037-1; 26 CFR 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:** Proposed Rule

Major: No **Unfunded Mandates:** Undetermined

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
NPRM	06/00/2008	

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

Related RINs: Related to 1545-BH40

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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 USC §330 with respect to the amount of the penalty and when such penalties may be imposed.

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

Major: No **Unfunded Mandates:** Undetermined

CFR Citation: 26 CFR 31.10; 26 CFR 31.330 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 26 USC 10; 26 USC 330; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2008	

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 6166; 26 USC 6165; 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	06/00/2008	

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	06/00/2008	

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 Hot Stock Under Section 355(a)(3)(B)

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(a)(3)(B)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2008	

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-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:** Proposed 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	06/00/2008	

Additional Information: REG-100464-08 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:** 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:** Proposed Rule

Major: No **Unfunded Mandates:** Undetermined

CFR Citation: 26 CFR 1.401(a)(9)-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
NPRM	12/00/2008	

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-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:** 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 856(e); 26 USC 367(b); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2008	

Additional Information: REG-102122-08 Drafting attorney: John H. Seibert (202) 622-0171 Reviewing attorney: Phyllis E. Marcus (202) 622-3840 Treasury attorney: Jose Murillo (202) 622-5156 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-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	06/00/2008	

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 (lodge lodging). The regulations affect taxpayers and employees of taxpayers who pay or incur expenses for local lodging that are otherwise deductible under section 162 or 212 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	06/00/2008	

Additional Information: REG-140029-07 Drafting attorney: Susan J. Kassell (202) 622-5020 Reviewing attorney: Karin G. Gross (202) 622-5020 Treasury attorney: Eric San Juan (202) 622-0224 CC: ITA

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

Federalism: No

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BH63

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: 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 2642

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2008	

Additional Information: REG-147775-06 Drafting attorney: Theresa M. Melchiorre (202) 622-7830 Reviewing attorney: James F. Hogan (202) 622-7830 Treasury attorney: Catherine Hughes (202) 622-9407 CC: PSI

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

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS)
RIN: 1545-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: Proposed Rule
Major: No
Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 20 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 26 USC 7805; 26 USC 2032

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/00/2008	

Additional Information: REG-112196-07 Drafting attorney: Theresa M. Melchiorre (202) 622-7830 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-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:** Proposed 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	06/00/2008	

Additional Information: REG-106897-08 Drafting attorney: Selvan V. Boominathan (202) 622-0047 Reviewing attorney: Lynne A. Camillo (202) 622-6040 CC: TEGE

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

Small Entities Affected: Governmental Jurisdictions **Federalism:** No

Energy Affected: 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:** Proposed 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	06/00/2008	

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-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 12/31/1989. These tables are required to be updated every 10 years to take into account the most recent mortality experience available as of the time of the revision.

Action	Source	Date
Other	Statutory	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-AC10

View Related Documents

Title: Income Tax--Definition of Qualified Possession Source Investment Income for Purposes of Puerto Rico and Possession Tax Credit

Abstract: This regulation will provide rules with respect to what constitutes qualified possession source investment income for purposes of the Puerto Rico and possession tax credit.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

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

Legal Authority: 26 USC 7805; 26 USC 936

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/21/1986	51 FR 2726
Final Action	12/00/2008	

Additional Information: REG-209013-86 (INTL-44-86) Drafting attorney: Joseph P. Dewald (202) 435-5158 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-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-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:** Final Rule

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 7805; 26 USC 367

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/16/1986	51 FR 17990
Final Action	12/00/2008	

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:** Final Rule

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 7805; 26 USC 897

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/05/1988	53 FR 16233
Hearing	03/01/1989	54 FR 1189
Final Action	12/00/2008	

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-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	09/07/2006	71 FR 52876
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-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:** Final Rule
Major: No **Unfunded Mandates:** No
CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations)
Legal Authority: 26 USC 7805; 26 USC 964
Legal Deadline: None
Timetable:

Action	Date	FR Cite
NPRM	01/25/1990	55 FR 2535
Final Action	12/00/2008	

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-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-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:** Final Rule

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 7805; 26 USC 475

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/04/1995	60 FR 397
Final Action	12/00/2008	

Additional Information: REG-209724-94 (FI-42-94) Drafting attorney: Alice M. Bennett (202) 622-3950 Reviewing attorney: Robert B. Williams (202) 622-3960 Treasury attorney: Michael Novey (202) 622-1339 CC: FIP Sections 1.475(a)-3 finalized in TD 8700. Sections 1.475(b)-4 finalized in TD 8700. Sections 1.475(c)-2 finalized in TD 8700.

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

Small Entities Affected: No **Federalism:** No

Energy Affected: No

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-AT46

View Related Documents

Title: Straddles--Miscellaneous Issues

Abstract: This regulation clarifies the circumstances in which common stock may be personal property for purposes of section 1092.

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

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 7805; 26 USC 1092

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/02/1995	60 FR 21482
Final Action	12/00/2008	

Additional Information: REG-209768-95 (FI-21-95) Drafting attorney: Mary J. Brewer (202) 622-3960 Reviewing attorney: Christina A. Morrison (202) 622-3950 Treasury attorney: Michael Novey (202) 622-1339 CC: FIP

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

Small Entities Affected: No **Federalism:** No

Energy Affected: No

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-AU49

View Related Documents

Title: Recomputation of Life Insurance Reserves

Abstract: These regulations will permit recomputation of life insurance reserves that were not originally computed according to the requirements of section 816(b)(1)(A).

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

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 7805; 26 USC 816

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/02/1997	62 FR 71
Final Action	12/00/2008	

Additional Information: REG-246018-96 Drafting attorney: James A. Polfer (202) 622-3970 Reviewing attorney: Sheryl B. Flum (202) 622-6282 Treasury attorney: Mark S. Smith (202) 622-0180 CC: FIP

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

Small Entities Affected: No
Federalism: No
Energy Affected: No
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Department of the Treasury (TREAS)
Internal Revenue Service (IRS)
RIN: 1545-AU97

View Related Documents

Title: Agreements for Payment of Tax Liabilities in Installments

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

Priority: Substantive, Nonsignificant
Agenda Stage of Rulemaking: Final Rule
Major: No
Unfunded Mandates: No
CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the Code of Federal Regulations)
Legal Authority: 26 USC 6159; 26 USC 7805
Legal Deadline: None
Timetable:

Action	Date	FR Cite
NPRM	12/31/1997	62 FR 68241
Second NPRM	01/21/1998	63 FR 3186
Other	03/05/2007	72 FR 9712
NPRM	03/05/2007	72 FR 9712
NPRM Comment Period End	06/04/2007	
Final Rule	12/00/2008	

Additional Information: REG-100841-97 Drafting attorney: G. William Beard (202) 622-3620 Reviewing attorney: Lawrence Schattner (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-AW06

View Related Documents

Title: Mark-to-Market Accounting for Dealers in Commodities and Traders in Securities and Commodities

Abstract: This regulation provides guidance concerning mark-to-market accounting for securities traders and commodities dealers and traders.

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

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 475; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/28/1999	64 FR 4374
Final Action	12/00/2008	

Additional Information: REG-104924-98 Drafting attorney: Marsha A. Sabin (202) 622-3950 Reviewing attorney: Robert B. Williams (202) 622-3950 Treasury attorney: Michael Novey (202) 622-1339 CC: FIP

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

Small Entities Affected: No **Federalism:** No

Energy Affected: No

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-AW13

View Related Documents

Title: Stocks and Securities Safe Harbor Exception

Abstract: This regulation clarifies and updates the safe harbor that one is not engaged in a trade or business as a result of trading in stocks and securities. The amendment will provide additional guidance regarding the definitions of stocks and securities.

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

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/12/1998	63 FR 32164
Hearing	09/09/1998	
NPRM Comment Period End	09/10/1998	
Final Action	12/00/2008	

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-AX72

View Related Documents

Title: Allocation and Apportionment of Interest Expense and Certain Other Expenses

Abstract: These regulations provide rules for the allocation and apportionment of interest expenses and certain other expenses for purposes of the foreign tax credit and certain other international tax provisions.

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

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 7805; 26 USC 864

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	02/05/1990	55 FR 3750
Final Action	12/00/2008	

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-AX92

View Related Documents

Title: Capitalization of Interest and Carrying Charges Properly Allocable to Straddles

Abstract: These regulations will clarify the types of payments that may be "interest" or "carrying charges" subject to 26 U.S.C. 263(g), clarify the operation of the capitalization rules of 26 U.S.C. 263(g), and also clarify what constitutes "positions" and "losses" subject to 26 U.S.C. 1092.

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

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

Legal Authority: 26 USC 7805; 26 USC 263; 26 USC 1092

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/18/2001	66 FR 4746
NPRM Comment Period End	05/01/2001	
Final Action	12/00/2008	

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

View Related Documents

Title: Previously Taxed Earnings and Profits Under Subpart F

Abstract: This regulation will address the determination of previously taxed earnings and profits under subpart F.

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

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 7805; 26 USC 959

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/29/2006	71 FR 51155
NPRM Comment Period End	11/27/2006	
Final Action	12/00/2008	

Additional Information: REG-121509-00 Drafting attorney: John H. Seibert (202) 622-0171 Reviewing attorney: Phyllis E. Marcus (202) 622-3840 CC: INTL

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

Small Entities Affected: No **Federalism:** No

Energy Affected: No

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BA09

View Related Documents

Title: Consolidated Returns; Nonapplicability of Section 357(c)

Abstract: The regulations make amendments to section 1.1502-80(d) of the consolidated return regulations dealing with the scope of the nonapplicability of section 357(c) in a consolidated group.

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

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 7805; 26 USC 1502

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	11/14/2001	66 FR 57021
Public Hearing	03/21/2002	
Final Action	12/00/2008	

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-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 Comment Period End	09/28/2007	72 FR 55139
NPRM	09/28/2007	72 FR 55139
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-BA31

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:** 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 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	12/00/2008	

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-BA53

View Related Documents

Title: Noncompensatory Partnership Options

Abstract: This regulation 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; 26 USC 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

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-BA96

View Related Documents

Title: Guidance To Facilitate Electronic Tax Administration
Abstract: This regulation will facilitate electronic tax administration.
Priority: Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Final Rule
Major: No **Unfunded Mandates:** No
CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the Code of Federal Regulations)
Legal Authority: 26 USC 7805
Legal Deadline: None
Timetable:

Action	Date	FR Cite
NPRM	12/08/2005	70 FR 72954
Final Action	12/00/2008	

Additional Information: REG-137243-02 Drafting attorney: Dillon J. Taylor (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-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	06/00/2008	

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:** No

CFR Citation: 26 CFR 49 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	04/01/2003	68 FR 15690
Hearing	09/10/2003	68 FR 35828
Final Action	12/00/2008	

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 **Government Levels Affected:** No

Small Entities Affected: No **Federalism:** No

Energy Affected: No

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

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	06/00/2008	

Additional Information: REG-142599-02 Drafting attorney: Zoran Stojanovic (202) 622-3721 Reviewing attorney: Johanna Som de Cerff (202) 622-3980 Treasury attorney: John Cross (202) 622-1322 CC: FIP

Regulatory Flexibility Analysis Required: No
Government Levels Affected: Local; State
Small Entities Affected: No
Federalism: No
Energy Affected: No
Related RINs: 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
Interim Final Rule	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 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
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 **Government Levels Affected:** No

Small Entities Affected: No **Federalism:** No

Energy Affected: No

Related RINs: Related to 1545-BC52; Related to 1545-AY38

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BB41

View Related Documents

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

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

Priority: Substantive, Nonsignificant **Agenda Stage of Rulemaking:** 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 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 **Government Levels Affected:** No

Small Entities Affected: No **Federalism:** No

Energy Affected: No

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BB61

View Related Documents

Title: Loss on Subsidiary Stock

Abstract: The regulations will provide guidance to corporations that are members of an affiliated group filing a consolidated income tax return and that own stock of a subsidiary. The regulations will provide rules relating to the loss allowed on a disposition of subsidiary and stock, 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	06/00/2008	

Additional Information: REG-157711-02 Drafting attorney: Marcie P. Barese (202) 622-7790 Reviewing attorney: Theresa A. Abell (202) 622-7700 CC: CORP

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

Small Entities Affected: No **Federalism:** No

Energy Affected: No

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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: David Silber (202) 622-3747 Treasury attorney: David Shapiro (202) 622-1779 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-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

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

View Related Documents

Title: Partnership Equity for Services
Abstract: This regulation 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

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	06/00/2008	

Additional Information: REG-140379-02 Drafting attorney: Zoran Stojanovic (202) 622-3721 Reviewing attorney: Johanna Som de Cerff (202) 622-3980 Treasury attorney: John Cross (202) 622-1322 CC: FIP

Regulatory Flexibility Analysis Required: No
Government Levels Affected: Local; State
Small Entities Affected: No
Federalism: No
Energy Affected: No

Related RINs: Merge with 1545-BB23; Related to 1545-BH48

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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:** Final Rule

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 42; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/19/2007	72 FR 33703
NPRM Comment Period End	09/17/2007	
Public Hearing	10/09/2007	72 FR 33703
Final Action	06/00/2008	

Additional Information: REG-128274-03 Drafting attorney: David A. Selig (202) 622-3040 Reviewing attorney: Paul Handleman (202) 622-3040 Treasury reviewer: Sharon Kay (202) 622-0865 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-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	07/00/2008	

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-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	06/00/2008	

Additional Information: REG-143316-03 Drafting attorney: Karlene Lesho (202) 622-7830 Reviewing attorney: James Hogan (202) 622-7830 Treasury attorney: Catherine Hughes (202) 622-9407 CC: PSI
Regulatory Flexibility Analysis Required: No **Government Levels Affected:** Undetermined
Small Entities Affected: No **Federalism:** Undetermined
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	
NPRM	07/16/2007	72 FR 38802
NPRM	07/16/2007	72 FR 38802
Final Action	06/00/2008	

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
Government Levels Affected: Local; State
Small Entities Affected: Governmental Jurisdictions
Federalism: No
Energy Affected: No
Public Comment URL: www.regulations.gov (See IRS REG-121475-03)
Related RINs: Related to 1545-BG44

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS)
RIN: 1545-BC63

View Related Documents

Title: Guidance Under Section 707 Regarding Disguised Sales

Abstract: This regulation will provide guidance regarding disguised sales of partnership interests.

Priority: Substantive, Nonsignificant
Agenda Stage of Rulemaking: 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 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 **Government Levels Affected:** No

Small Entities Affected: No **Federalism:** No

Energy Affected: No

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BC94

View Related Documents

Title: Guidance Regarding the Active Trade or Business Requirement Under Section 355(b)

Abstract: The proposed rulemaking will provide guidance regarding the active trade or business requirement under section 355(b).

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

Major: No **Unfunded Mandates:** No

CFR Citation: 26 CFR 1.355-3 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/08/2007	72 FR 26012
NPRM Comment Period End	08/06/2007	72 FR 26012
Final Action	06/00/2008	

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-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:** 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 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	06/00/2008	

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-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	06/00/2008	

Additional Information: REG-140492-02 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

Small Entities Affected: No **Federalism:** No

Energy Affected: No

Related RINs: Related to 1545-BG68

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

View Related Documents

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

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

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

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule	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

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-AX40

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-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: 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; 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	06/00/2008	

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-BD20

View Related Documents

Title: Section 42 Qualified Contract Provisions

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

Priority: Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Final Rule
Major: No **Unfunded Mandates:** No
CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations)
Legal Authority: 26 USC 42; 26 USC 7805
Legal Deadline: None
Timetable:

Action	Date	FR Cite
NPRM	06/19/2007	72 FR 33706
NPRM Comment Period End	09/17/2007	
Public Hearing	10/15/2007	72 FR 33706
Final Action	06/00/2008	

Additional Information: REG-114084-04 Drafting attorney: Jack R. Malgeri (202) 622-3040 Reviewing attorney: Susan Reaman (202) 622-3040 Treasury reviewer: Sharon Kay (202) 622-0865 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	12/00/2008	

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-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: 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(b)(2); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	11/18/2005	70 FR 69919
Final Action	06/00/2008	

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-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-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:** 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 1446

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Public Hearing	05/18/2005	70 FR 28743
NPRM	05/18/2005	70 FR 28743
NPRM Comment Period End	08/16/2005	
Hearing	10/03/2005	70 FR 57523
Final Action	06/00/2008	

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: Undetermined

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-BE04

View Related Documents

Title: Dye Injection of Diesel Fuel and Kerosene

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

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

Major: No **Unfunded Mandates:** No

CFR Citation: 26 CFR 48 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	04/26/2005	70 FR 21361
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:** No

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

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	06/21/2007	72 FR 34204
NPRM Comment Period End	09/19/2007	
Public Hearing	10/11/2007	
Final Action	06/00/2008	

Additional Information: REG-149036-04 Drafting attorney: Stuart Spielman (202) 622-3620 Reviewing attorney: Brinton T. Warren (202) 622-4940 Treasury attorney: Anita Soucy (202) 622-1790 CC: PA: Branch 5

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
Related RINs: Related to 1545-BA70

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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:** Final Rule

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 1301; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Other	06/00/2008	

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-BE23

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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 issue a notice of proposed rulemaking to accompany 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	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) 283-7900 Reviewing attorney: Neil B. Worden (202) 283-7900 Treasury attorney: Michael Desmond (202) 622-1981 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).

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	06/00/2008	

Additional Information: REG-110405-05 Drafting attorney: Joanne M. Fay (202) 622-8877 Reviewing attorney: Filiz A. Serbes (202) 622-3703 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-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: 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 358

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/26/2005	70 FR 30380
Final Action	12/00/2008	

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

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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 Comment Period End	11/29/2007	72 FR 67589
NPRM	11/29/2007	72 FR 67589
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-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:** 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 7874

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/28/2005	70 FR 76732
Final Action	12/00/2008	

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: This regulation revises 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 updates or replaces obsolete references in regulations.

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

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 1361; 26 USC 1362; 26 USC 1366; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Public Hearing	09/28/2007	72 FR 55132
NPRM Comment Period End	09/28/2007	72 FR 55132
NPRM	09/28/2007	72 FR 55132
Public Hearing	01/07/2008	73 FR 1131
Final Action	12/00/2008	

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: 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
Other	12/00/2008	

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: Undetermined

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-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 parntership 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
Public Hearing	08/22/2007	72 FR 46932
NPRM Comment Period End	08/22/2007	72 FR 46932
NPRM	08/22/2007	72 FR 46932
Final Action	12/00/2008	

Additional Information: REG-143397-05 Drafting attorney: Laura C. Fields (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-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:** Final Rule

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 7805; 26 USC 179C

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Other	12/00/2008	

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: Undetermined

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BF05

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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 Comment Period End	12/31/2007	72 FR 74213
NPRM	12/31/2007	72 FR 74213
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
Other	06/00/2008	

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-BF11

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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
Interim Final Rule	06/00/2008	

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	12/00/2008	

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
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-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
Interim Final Rule	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: Mike Desmond (202) 622-1981 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-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 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: Milton M. Cahn (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-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:** Final Rule

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	07/00/2008	

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-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

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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: Dillon J. Taylor (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	
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

Related RINs: Related to 1545-BF66

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BF71

View Related Documents

Title: Determination of Interest Expense Deduction of Foreign Corporations

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

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

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 7805; 26 USC 882

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/17/2006	71 FR 47459
NPRM Comment Period End	11/15/2006	
Final Action	12/00/2008	

Additional Information: REG-120509-06 Drafting attorney: Mark E. Erwin (202) 622-0253 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

Federalism: No

Related RINs: Related to 1545-BF70

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BF73

View Related Documents

Title: Definition of Taxpayer for Purposes of Section 901 and Related Matters

Abstract: The application of existing Treas. Reg. 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 Treas. Reg. section 1.901-2 in such circumstances. In some cases, such as cases involving reverse hybrid entities, the application of existing Treas. Reg. 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	12/00/2008	

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

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	06/00/2008	

Additional Information: REG-128224-06 Drafting attorney: Jennifer Keeney (202) 622-3060 Reviewing attorney: Bradford R. Poston (202) 622-3060 Treasury attorney: Catherine Hughes (202) 622-9407 CC: PSI

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Organizations

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BF83

View Related Documents

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

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

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

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

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/19/2006	71 FR 75898
NPRM Comment Period End	03/19/2007	
Final Action	12/00/2008	

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; 26 CFR 1.883-1; 26 CFR 1.883-2; 26 CFR 1.883-3; 26 CFR 1.883-4; 26 CFR 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
Public Hearing	10/17/2007	72 FR 58781
NPRM Comment Period End	10/17/2007	72 FR 58781
NPRM	10/17/2007	72 FR 58781
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

View Related Documents

Title: Section 181--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 Treasury attorney: Dennis Tingey (202) 622-1335 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 temporary regulations relating to the treament 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

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-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:** Final Rule

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
Interim Final Rule	12/00/2008	

Additional Information: REG-145147-05 Drafting attorney: Natasha M. Mulleneaux (202) 622-4604 Reviewing attorney: Charles A. Hall (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-BG05

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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-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
Public Hearing	08/20/2007	72 FR 46421
NPRM Comment Period End	08/20/2007	72 FR 46421
NPRM	08/20/2007	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 **Government Levels Affected:** Local; State
Small Entities Affected: Business; Governmental Jurisdictions **Federalism:** No
Energy Affected: No

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

Small Entities Affected: No **Federalism:** No

Energy Affected: No

Related RINs: Related to 1545-BG14

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BG17

View Related Documents

Title: Section 7508A 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:** Final Rule

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; 26 USC 7508A; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule	06/00/2008	

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-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 **Agenda Stage of Rulemaking:** Final Rule

Major: No **Unfunded Mandates:** No

CFR Citation: 26 CFR 53.4965; 26 CFR 53.6071-1; 26 CFR 54.6011-1; 26 CFR 301.6011(g)-1; 26 CFR 301.6033-5; ... (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/06/2007	72 FR 36927
NPRM Comment Period End	10/04/2007	
Final Action	06/00/2008	

Additional Information: REG-142039-06 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: Undetermined

Small Entities Affected: Business; Governmental Jurisdictions; Organizations

Federalism: Undetermined

Related RINs: Related to 1545-BG19

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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: Final Rule

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
NPRM	07/06/2007	72 FR 36927
NPRM Comment Period End	10/04/2007	
Final Action	06/00/2008	

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-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 economy.

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) 622-7700 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-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 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-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:** Final Rule
Major: No **Unfunded Mandates:** No
CFR Citation: 26 CFR 1.430(h)-1; 26 CFR 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	06/00/2008	

Additional Information: REG-143601-06 Drafting attorney: Bruce I. Perlin (202) 622-7059 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-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	06/00/2008	

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 Comment Period End	02/08/2008	73 FR 7503
NPRM	02/08/2008	73 FR 7503
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	Date
NPRM	Statutory	08/16/2007

Timetable:

Action	Date	FR Cite
NPRM	12/28/2007	72 FR 73680
NPRM Comment Period End	03/27/2008	
Final Action	12/00/2008	

Additional Information: REG-104946-07 Drafting attorney: Lauson C. Green (202) 622-6090 Reviewing attorney: Marjorie Hoffman (202) 622-3421 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-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: 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 109-208, 120 Stat 1090 (2006) sec 1223; 26 USC 6033(i)(1); 26 USC 7805

Legal Deadline: None

Timetable:

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

Additional Information: REG-104942-07 Drafting attorney: Monice L. Rosenbaum (202) 622-6070 Reviewing attorney: James Brokaw (202) 622-6070 Treasury attorney: 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

Related RINs: Related to 1545-BG38

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BG39

View Related Documents

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

Abstract: The regulation will provide guidance to component members of a controlled group in calculating and apportioning the section 11(b)(1) additional tax.

Priority: Info./Admin./Other

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 301.7805 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM Comment Period End	12/26/2007	72 FR 72970
NPRM	12/26/2007	72 FR 72970
Final Action	12/00/2008	

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

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BG40

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-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; 26 CFR 1.148-1; 26 CFR 1.148-3; 26 CFR 1.148-4; 26 CFR 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
Public Hearing	09/26/2007	72 FR 54606
NPRM Comment Period End	09/26/2007	72 FR 54606
NPRM	09/26/2007	72 FR 546606
Final Action	12/00/2008	

Additional Information: REG-106143-07 Drafting attorney: Carla A. Young (202) 622-3980 Reviewing attorney: Rebecca L. Harrigal (202) 622-3449 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-BG50

View Related Documents

Title: Employment Tax Adjustments

Abstract: These are proposed amendments of section 31.6205-1, section 31.6413(a)-1, and section 31.6413(a)-2 of the Employment Tax Regulations to provide guidance for employers and employees relating to the adjustment process for employment taxes. These proposed amendments also modify the process for filing claims for refund of overpayments of employment taxes under sections 6402 and 6414. These proposed amendments 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 proposed amendments 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:** Final Rule

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
Public Hearing	12/31/2007	72 FR 74233
NPRM Comment Period End	12/31/2007	72 FR 74233
NPRM	12/31/2007	72 FR 74233
Final Action	12/00/2008	

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-BG53

View Related Documents

Title: Information Reporting and Backup Withholding for Payment

Abstract: The proposed regulations allow a merchant/payee to opt out of the QPCA program by giving notice to a QPCA, however, the QPCA would be required to inform the cardholder that the payee is not a participant in the QPCA program and is not a qualified payee. In addition, the QPCA must advise the cardholder/payor of the cardholder/payor's obligation to solicit the TIN of a nonparticipating merchant/payee to which it makes a reportable payment. The proposed regulations also provide that QPCA may furnish the required notifications electronically including by posting a secure Web site.

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

Major: No **Unfunded Mandates:** No

CFR Citation: 26 CFR 3406 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 26 USC 6041; 26 USC 3406; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/13/2007	72 FR 38534
NPRM Comment Period End	10/09/2007	72 FR 38534
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
Public Hearing	12/21/2007	72 FR 72645
NPRM Comment Period End	12/21/2007	72 FR 72645
NPRM	12/21/2007	72 FR 72645
Final Action	12/00/2008	

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 Comment Period End	10/17/2007	72 FR 58787
NPRM	10/17/2007	72 FR 58787
Final Action	06/00/2008	

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 **Government Levels Affected:** No

Small Entities Affected: Business **Federalism:** No

Energy Affected: No

Related RINs: Related to 1545-BG59

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BG60

View Related Documents

Title: Public Inspection of Material Relating to Tax Exempt Organizations

Abstract: The proposed regulations clarify what documents relating to a tax-exempt organization the IRS may make available for public inspection.

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

Major: No **Unfunded Mandates:** No

CFR Citation: 26 CFR 301.6104(a)-1 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 26 USC 6104; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	08/14/2007	72 FR 45394
NPRM Comment Period End	11/13/2007	
Final Action	12/00/2008	

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-BG62

View Related Documents

Title: Stripped Interests in Bond and Preferred Stock Funds

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

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

Major: No **Unfunded Mandates:** No

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

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

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule	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-BG61

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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	
Other	12/19/2007	72 FR 71842
Public Hearing	12/19/2007	72 FR 71842
Final Action	12/00/2008	

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

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business; Organizations

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BG76

View Related Documents

Title: Patented Tax Strategy Transactions

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

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

Major: Undetermined **Unfunded Mandates:** No

CFR Citation: 26 CFR 1; 26 CFR 301 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 26 USC 6011; 26 USC 6111; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	09/26/2007	72 FR 54615
NPRM Comment Period End	12/26/2007	
Public Hearing	01/10/2008	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	
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	
Final Action	06/00/2008	

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-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 No. 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: Undetermined **Unfunded Mandates:** No
CFR Citation: 26 CFR 1; 26 CFR 301 (To search for a specific CFR, visit the Code of Federal Regulations)
Legal Authority: 26 USC 6060; 26 USC 6107; 26 USC 6109; 26 USC 6694; 26 USC 6695; 26 USC 6696; 26 USC 7701(a)(36); 26 USC 7805
Legal Deadline: None
Timetable:

Action	Date	FR Cite
Interim Final Rule	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 Under Sections 892 and 897(h)(1) of Distributions to Foreign Governments From Qualified Investment Entites (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
Interim Final Rule	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-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:** Final Rule
Major: Undetermined **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
Interim Final Rule	12/00/2008	

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-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-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:** Final Rule

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 7805; 26 USC 0954; PL 109-357 sec 415

Legal Deadline: None

Timetable:

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

Additional Information: REG-138355-07 Drafting attorney: Paul J. Carlino (202) 622-3840 CC: INTL

Regulatory Flexibility Analysis Required: No
Small Entities Affected: No
Energy Affected: No
Related RINs: Related to 1545-BG98
Government Levels Affected: No
Federalism: 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	06/00/2008	

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
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-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	
Final Action	12/00/2008	

Additional Information: REG-139236-07 Drafting attorney: Lauson C. Green (202) 622-6090 Reviewing attorney: Linda S. Marshall (202) 622-6090 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-BH09

View Related Documents

Title: Substitute for Return

Abstract: These temporary 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 temporary 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:** Final Rule
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
Interim Final Rule	07/00/2008	

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-BH13

View Related Documents

Title: Treatment of Overall Foreign and Domestic Losses
Abstract: Section 402 of the American Jobs Creation Act of 2004 enacted a new section 904(g) providing for the recharacterization of U.S. source income as foreign source income where a taxpayer's foreign tax credit limitation has been reduced as a result of an overall domestic loss. The regulation will provide rules for maintaining and recapturing overall domestic loss accounts relating to such recharacterization. The regulation will also include some revisions of the existing regulations regarding overall foreign loss recapture under section 904(f).
Priority: Substantive, Nonsignificant **Agenda Stage of Rulemaking:** 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
Public Hearing	12/21/2007	72 FR 72646
NPRM	12/21/2007	72 FR 72646
NPRM Comment Period End	03/20/2008	
Final Action	12/00/2008	

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 **Government Levels Affected:** No

Small Entities Affected: No **Federalism:** No

Energy Affected: No

Related RINs: Related to 1545-BH14

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

CFR Citation: 26 CFR 1.6103(j)(1)(A) (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 26 USC 7805; 26 USC 6103

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/31/2007	72 FR 74246
NPRM Comment Period End	03/31/2008	
Final Action	12/00/2008	

Additional Information: REG-147832-07 Drafting attorney: Glenn J. Melcher (202) 622-4570 Reviewing attorney: Robin M. Tuczak (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-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:** Final Rule

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 7805; 26 USC 41(f)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule	06/00/2008	

Additional Information: REG-149405-07 Drafting attorney: David A. Selig (202) 622-3040 Reviewing attorney: Christopher J. Wilson (202) 622-3040 Treasury attorney: Sharon Kay (202) 622-0865 CC: PSI

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

Federalism: No

Related RINs: Related to 1545-BH32

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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:** Final Rule

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
Interim Final Rule	06/00/2008	

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

Related RINs: Related to 1545-BH39

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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
Interim Final Rule	06/00/2008	

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-BH45

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

View Related Documents

Title: Remedial Actions Applicable to Tax-Exempt Bonds Issued by State and Local Governments

Abstract: These regulations provide certain remedial actions for tax-exempt bonds issued by state and local governments.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Final Rule

Major: No

Unfunded Mandates: No

CFR Citation: 26 CFR 1.141-12; 26 CFR 1.141-15 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Final Action	06/00/2008	

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-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 distributions to 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:** Final Rule

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	12/00/2008	

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

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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
Interim Final Rule	06/00/2008	

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-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:** Final Rule

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 856(e); 26 USC 367(b); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule	06/00/2008	

Additional Information: REG-102122-08 Drafting attorney: John H. Seibert (202) 622-0171 Reviewing attorney: Phyllis E. Marcus (202) 622-3840 Treasury attorney: Jose Murillo (202) 622-5156 CC: INTL

Regulatory Flexibility Analysis Required: No
Small Entities Affected: No
Energy Affected: No
Related RINs: Related to 1545-BH56
Government Levels Affected: No
Federalism: No

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BH61

View Related Documents

Title: Guidance Regarding Hot Stock 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(a)(3)(B)
Legal Deadline: None
Timetable:

Action	Date	FR Cite
Interim Final Rule	06/00/2008	

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
Small Entities Affected: No
Energy Affected: No
Related RINs: Related to 1545-BH49
Government Levels Affected: No
Federalism: 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-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-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) 435-5158 Reviewing attorney: John M. Breen (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
Government Levels Affected: No
Small Entities Affected: No
Federalism: No
Energy Affected: No

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS)
RIN: 1545-AP10

View Related Documents

Title: Information Reporting and Record Maintenance

Abstract: This regulation will implement the directives of section 6038C. This will be accomplished by requiring foreign corporations engaged in a U.S. business to provide specific information regarding related party transactions.

Priority: Substantive, Nonsignificant
Agenda Stage of Rulemaking: Long-term Action
Major: No
Unfunded Mandates: Undetermined

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

Legal Authority: 26 USC 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
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-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
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-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; 26 USC 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 **Government Levels Affected:** No

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:** 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		
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) 622-0253 Reviewing 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-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 7805; 26 USC 404; 26 USC 956; 26 USC 1291; 26 USC 1294; 26 USC 1295; 26 USC 1297; 26 USC 671

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 attorneys: Elizabeth Karzon (202) 622-3880 and J. Thomas Hines (202) 622-3060 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-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-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

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No
Related RINs: Split From 1545-AP35; Related to 1545-AS88
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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-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 Reviewing attorney: Rebecca L. Harrigal (202) 622-3449 Treasury attorney: Michael P. Brewer (202) 622-6090 CC: FIP
Regulatory Flexibility Analysis Required: No **Government Levels Affected:** Local; State
Small Entities Affected: No **Federalism:** No
Energy Affected: No
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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-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 **Government Levels Affected:** No

Small Entities Affected: No **Federalism:** No

Energy Affected: No

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BC16

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-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: Long-term Action
Major: No
Unfunded Mandates: No
CFR Citation: 26 CFR 301 (To search for a specific CFR, visit the Code of Federal Regulations)
Legal Authority: 26 USC 7805; 26 USC 6020
Legal Deadline: None
Timetable:

Action	Date	FR Cite
Next Action Undetermined		
NPRM	07/18/2005	70 FR 41165
NPRM Comment Period End	10/17/2005	
Hearing	03/08/2006	

Additional Information: REG-131739-03 Drafting attorney: Amy Mielke (202) 622-7371 Reviewing attorney: Ashton P. Trice (202) 622-4940 Treasury attorney: Michael Desmond (202) 622-1981 CC: PA: Branch 2

Regulatory Flexibility Analysis Required: Undetermined
Government Levels Affected: Undetermined
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-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-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:** 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 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: Glenn J. Melcher (202) 622-4570 Reviewing attorney: Robin M. Tuczak (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: 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-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); 26 USC 381(c)(5); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM Comment Period End	11/16/2007	72 FR 64545
NPRM	11/16/2007	72 FR 64545
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

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 **Government Levels Affected:** No

Small Entities Affected: No **Federalism:** No

Energy Affected: No

Related RINs: Related to 1545-BD92

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

Major: Undetermined **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
Next Action Undetermined		
NPRM	11/07/2005	70 FR 67397

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: Undetermined

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 temporary 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: Long-term Action

Major: No

Unfunded Mandates: No

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

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		
NPRM	08/22/2005	70 FR 48924
NPRM Comment Period End	11/21/2005	

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: Undetermined

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-BF25

View Related Documents

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

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

Priority: Info./Admin./Other **Agenda Stage of Rulemaking:** Long-term Action

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		
NPRM	12/22/2006	71 FR 76955
NPRM Comment Period End	03/22/2007	

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

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

Small Entities Affected: No **Federalism:** No

Energy Affected: No

Related RINs: Related to 1545-BF26

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BF87

View Related Documents

Title: Treatment of Payments in Lieu of Taxes

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

Priority: Substantive, Nonsignificant **Agenda Stage of Rulemaking:** 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: Rebecca Harrigal (202) 622-3449 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: Section 382 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: Kristine A. Roth (202) 622-3400 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-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: Long-term Action

Major: No

Unfunded Mandates: Undetermined

CFR Citation: 26 CFR 54 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 26 USC 7805; 26 USC 4980G

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		

Additional Information: REG-120476-07 Drafting attorney: Mireille T. 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-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:** Long-term 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
Next Action Undetermined		

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) 622-1760 CC: PSI

Regulatory Flexibility Analysis Required: Undetermined

Government Levels Affected: Undetermined

Federalism: No

Related RINs: Related to 1545-BG76

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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
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
Related RINs: Related to 1545-AY49
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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-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-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:** Long-term Action

Major: No **Unfunded Mandates:** Undetermined

CFR Citation: 26 CFR 1.355-6 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 26 USC 7805; 26 USC 355(d)(9)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		

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-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; 26 CFR 1.148-1; 26 CFR 1.148-2; 26 CFR 1.148-3; 26 CFR 1.148-4; 26 CFR 1.148-5; 26 CFR 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: Carla A. Young (202) 622-3980 Reviewing attorney: Rebecca L. Harrigal (202) 622-3449 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-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: Long-term Action

Major: No

Unfunded Mandates: Undetermined

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

Legal Authority: 26 USC 108; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		

Additional Information: REG-102822-08 Drafting attorney: Jennifer Keeney (202) 622-3060 Reviewing attorney: Mary B. Carchia (202) 622-3070 Treasury attorney: William Bowers (202) 622-5721

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

Federalism: No

Energy Affected: No

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BH68

View Related Documents

Title: Employee Stock Purchase Plans Under Section 423

Abstract: These 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:** 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 423

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Next Action Undetermined		

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

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:** Long-term Action

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
Next Action Undetermined		

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-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:** Long-term 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
Next Action Undetermined		

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

Related RINs: Related to 1545-BH69

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-AO22

View Related Documents

Title: Conforming Taxable Years of CFCs (Controlled Foreign Corporations) and FPHCs (Foreign Personal Holding Companies)

Abstract: The regulation provides guidance to taxpayers concerning new section 898 of the Internal Revenue Code (Code), added to the Code by the Omnibus Budget Reconciliation Act of 1989. Section 898 requires the taxable years of certain specified foreign corporations to conform to the taxable years of their majority U.S. shareholders.

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 898; 26 USC 902

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/05/1993	58 FR 290
Withdrawn	02/25/2008	

Additional Information: REG-208985-89 (INTL-848-89) Drafting attorney: Kathryn T. Holman (202) 622-3840 Reviewing attorney: Phyllis E. Marcus (202) 622-3840 CC: INTL

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

Small Entities Affected: No **Federalism:** No

Energy Affected: No

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-AQ61

View Related Documents

Title: Interest-Free Adjustments

Abstract: These amendments add language to clarify that an interest-free adjustment can be made in certain situations in which a withholding error is ascertained before the appropriate return is filed. The amendments are intended to apply only to situations in which no return was filed because the employer improperly failed to treat its workers as employees.

Priority: Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed 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 7805; 26 USC 6205

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/10/1992	57 FR 58423
NPRM Comment Period End	02/08/1993	
Withdrawn	02/21/2008	

Additional Information: REG-209538-92 (EE-12-92) Drafting attorney: Karin Loverud (202) 622-6080 Reviewing attorney: Mary Oppenheimer (202) 622-6010 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-AW30

View Related Documents

Title: Intercompany Obligations

Abstract: The regulation provides clarification of the tax treatment of certain transfers of intercompany obligations by or to a member of a consolidated group.

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

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 1502; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/21/1998	63 FR 70354
NPRM Comment Period End	03/22/1999	
Withdrawn	02/26/2008	

Additional Information: REG-105964-98 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-BA11

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS)
RIN: 1545-AY75

View Related Documents

Title: Normalization

Abstract: These regulations relate to the sale or deregulation of generation assets.

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 167; 26 USC 168; 26 USC 46

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	12/21/2005	70 FR 75762
Final Action	03/20/2008	73 FR 14934

Additional Information: REG-104385-01 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: No
Small Entities Affected: No
Federalism: No
Energy Affected: No

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BA10

View Related Documents

Title: Reductions of Accruals and Allocations Because of Increased Age

Abstract: These regulations will prescribe rules regarding the requirement that accruals and allocations under qualified retirement plans cannot be reduced because of the attainment of any age.

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 411

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Hearing	12/11/2002	67 FR 76123
NPRM	12/11/2002	67 FR 76123
Public Hearing	01/17/2003	68 FR 2466
Final Action	02/21/2008	

Additional Information: REG-209500-86 Drafting attorney: Linda S.F. Marshall (202) 622-6090 Reviewing attorney: Marjorie Hoffman (202) 622-6090 Treasury attorney: Harlan Weller (202) 622-1001 CC: TEGE

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

Small Entities Affected: Business; Organizations **Federalism:** No

Energy Affected: No

Related RINs: Related to 1545-BB79

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BA13

View Related Documents

Title: Deductibility of Employer Contributions for Deferred Compensation

Abstract: These regulations will update and clarify the general rules for deductibility of employer contributions to qualified retirement plans and other deferred compensation arrangements.

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
Withdrawn	02/21/2008	

Additional Information: REG-139449-01 Drafting attorney: Linda S.F. Marshall (202) 622-6090 Reviewing attorney: Mark Schwimmer (202) 622-6090 Treasury attorney: Thomas Reeder (202) 622-1341 CC: TEGE

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

Small Entities Affected: Business **Federalism:** No

Energy Affected: No

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BA64

View Related Documents

Title: Allocation and Apportionment Rules: Guidance on Selected Issues

Abstract: This regulation provides guidance with respect to the allocation and apportionment under section 861 of selected deductions, for example, disaster losses and research and experimentation expenses.

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 863

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Withdrawn	02/25/2008	

Additional Information: REG-128240-01 Drafting attorney: Teresa B. Hughes (202) 622-3850 Reviewing attorney: Anne O. Devereaux (202) 622-3850 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-BA72

View Related Documents

Title: Circular 230--Phase 2 Nonshelter Revisions
Abstract: These regulations propose amendments to the rules governing practice before the Internal Revenue Service.
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: 31 USC 330
Legal Deadline: None
Timetable:

Action	Date	FR Cite
ANPRM	12/19/2002	67 FR 77724
ANPRM Comment Period End	02/18/2003	
NPRM	02/08/2006	71 FR 6421
Final Action	09/26/2007	72 FR 54540

Additional Information: REG-122380-02 Drafting attorney: Matthew S. Cooper (202) 622-4940 Reviewing attorney: Richard S. Goldstein (202) 622-7820 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-BC48

View Related Documents

Title: Additional Guidance Regarding Mark-to-Market Accounting for Traders in Securities and/or Commodities, Including Foreign Currency Instruments

Abstract: This regulation provides additional rules relating to the trader mark-to-market election: 1) The coordination of income character rules of the mark-to-market regime with the capital election under section 988(a)(1)(B); 2) the definition of commodities for purposes of section 475; and 3) the application of the mark-to-market rules for traders that trade both securities and commodities in a single 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 7805; 26 USC 988(a)(1)(B)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Withdrawn	02/25/2008	

Additional Information: REG-135660-03 Drafting attorney: Camille B. Evans (202) 622-3800 Reviewing attorney: Paul S. Epstein (202) 622-3870 Treasury attorney: Michael Novey (202) 622-1339 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-BD54

View Related Documents

Title: Guidance Under Section 1502; Miscellaneous Operating Rules for Successor Persons; Succession to Items of the Liquidating Corporation

Abstract: This regulation addresses certain issues related to complete liquidations when more than one group member owns stock of the liquidating corporation.

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

Major: No **Unfunded Mandates:** No

CFR Citation: 26 CFR 1.1502-13; 26 CFR 1.1502-80 (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	02/22/2005	70 FR 8552
Final Action	01/15/2008	73 FR 2416

Additional Information: REG-131128-04 Drafting attorney: Amber C. Vogel (202) 622-7191 Reviewing attorney: Marie Milnes-Vasquez (202) 622-7530 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-BD65

View Related Documents

Title: Mandatory e-Filing for Forms 1120 (U.S. Corporation Income Tax Return)

Abstract: These regulations will provide that certain entities that file at least 250 information returns during the calendar year are required to file their income tax returns electronically.

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(e); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/12/2005	70 FR 2075
Final Action	11/13/2007	72 FR 63807

Additional Information: REG-130671-04 Drafting attorney: Michael E. Hara (202) 622-7419 Reviewing attorneys: James Gibbons (202) 622-4910 and Carol Nachman (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-BE08

View Related Documents

Title: Disclosure of Return Information to the Bureau of the Census

Abstract: Under section 6103(j)(1), upon written request from the Secretary of Commerce, the Secretary is to furnish to the Bureau of the Census (Bureau) return information that is prescribed by Treasury regulations for the purpose of, but only to the extent necessary in, structuring censuses and conducting related statistical activities authorized by law. Section 301.6103(j)(1)-1 of these regulations further defines such purposes by reference to 13 U.S.C. chapter 5 and provides an itemized description of the return information authorized to be disclosed for such purposes.

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

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 6103(j); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	03/11/2005	70 FR 12166
Final Action	12/27/2007	72 FR 73261

Additional Information: REG-147195-04 and REG-148864-03 Drafting attorney: Glenn J. Melcher (202) 622-4570 Reviewing attorney: Robin M. Tuczak (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

Energy Affected: No

Related RINs: Related to 1545-BC93; Related to 1545-BE02; Related to 1545-BE01

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BE11

View Related Documents

Title: Information Returns by Donees Relating to Qualified Intellectual Property Contributions

Abstract: This publication will add section 1.6050L-2 of the Income Tax Regulations to provide guidance for filing information returns by donees relating to qualified intellectual property contributions.

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 6050L(b); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/23/2005	70 FR 29460
Final Action	04/07/2008	73 FR 18709

Additional Information: REG-158138-04 Drafting attorney: Timothy S. Sheppard (202) 622-4910 Reviewing attorney: James C. Gibbons (202) 622-4910 Treasury attorney: Eric San Juan (202) 622-0224 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-BE35

View Related Documents

Title: Release of Lien or Discharge of Property

Abstract: Proposed regulations would reflect the enactment of sections 6325(b)(4), 7426(a)(4) and (b)(5), and 6503(f)(2) of the IRS Restructuring and Reform Act of 1998, giving third-party owners of property administrative and judicial remedies to discharge tax liens from their property.

Priority: Info./Admin./Other **Agenda Stage of Rulemaking:** Completed Action

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 6325; 26 USC 6503; 26 USC 7426; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	01/11/2007	72 FR 1301
Final Action	01/31/2008	73 FR 5741

Additional Information: REG-159444-04 Drafting attorney: Debra A. Kohn (202) 622-3600 Reviewing attorney: Gerald Ryan (202) 622-3600 Treasury attorney: Anita Soucy (202) 622-1766 CC: PA: Branch 3

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-BE69

View Related Documents

Title: Section 401(a)(4) Guidance

Abstract: This regulation will provide additional guidance on satisfying the section 401(a)(4) nondiscrimination requirement with respect to benefits or contributions.

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

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 401; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Withdrawn	02/21/2008	

Additional Information: REG-127586-05 Drafting attorney: Linda S. Marshall (202) 622-6090 Reviewing attorney: Linda S. Marshall (202) 622-6090 Treasury attorney: Harlan Weller (202) 622-1001 CC: TEGE

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

Federalism: No

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BE80

View Related Documents

Title: Abandonment of Stock and Other Securities

Abstract: Guidance is needed regarding the Federal income tax consequences of the surrender of stock, securities, or debt for no consideration where the surrender is not a gift or contribution. Since these interpretive regulations will clarify current law, a cost/benefit analysis is not necessary.

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 165(g); 26 USC 166; 26 USC 7805; 26 USC 332

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM Comment Period End	07/30/2007	72 FR 41468
NPRM	07/30/2007	72 FR 41468
Final Action	03/12/2008	73 FR 13124

Additional Information: REG-101001-05 Drafting attorney: Sean M. Dwyer (202) 622-5020 Reviewing attorney: Andrew M. Irving (202) 622-5020 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-BE82

View Related Documents

Title: Foreign Currency Contract Defined

Abstract: The regulations relate to the definition of a foreign currency contract for purposes of section 1256(g)(2) of the Internal Revenue Code.

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

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 1256(g)(2); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Withdrawn	02/21/2008	

Additional Information: REG-120934-05 Drafting attorney: Lauren J. Medovoy (202) 622-3920 CC: FIP
Regulatory Flexibility Analysis Required: No **Government Levels Affected:** No
Small Entities Affected: No **Federalism:** No
Energy Affected: No
Related RINs: Related to 1545-BE83
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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BE83

View Related Documents

Title: Foreign Currency Contract Defined (Temporary)
Abstract: The regulations relate to the definition of a foreign currency contract for purposes of section 1256(g)(2) of the Internal Revenue Code.
Priority: Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed Action
Major: No **Unfunded Mandates:** No
CFR Citation: 26 CFR 1 (To search for a specific CFR, visit the Code of Federal Regulations)
Legal Authority: 26 USC 1256(g)(2); 26 USC 7805
Legal Deadline: None
Timetable:

Action	Date	FR Cite
Withdrawn	02/21/2008	

Additional Information: REG-120934-05 Drafting attorney: Lauren J. Medovoy (202) 622-3920 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-BE90

View Related Documents

Title: Railroad Track Maintenance Credit

Abstract: These regulations provide guidance on claiming the railroad track maintenance credit under section 45G of the Internal Revenue Code.

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

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	09/08/2006	71 FR 53052
NPRM Comment Period End	12/08/2006	
Final Action	11/13/2007	72 FR 63813

Additional Information: REG-142270-05 Drafting attorney: David A. Selig (202) 622-3040 Reviewing attorney: Paul F. Handleman (202) 622-0410 Treasury attorney: Sharon Kay (202) 622-0865 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-BE91

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BF02

View Related Documents

Title: Application of Section 338 to Insurance Companies

Abstract: This action proposes regulations dealing with guidance of selected issues concerning the application of section 338 to insurance companies. These rules will address the determination of the amount of the ceding commission required to be capitalized under section 848 and amortized under section 197 in connection with the deemed asset sale, and the effect of reserve increases by new target after the deemed asset sale. These rules will be incorporated by reference in final regulations, and will be issued concurrently with those final regulations (RIN 1545-AY49).

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 338; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM Comment Period End	04/10/2006	71 FR 18053
NPRM	04/10/2006	71 FR 18053
Final Action	01/23/2008	73 FR 3868

Additional Information: REG-146384-05 Drafting attorney: Mark Weiss (202) 622-7750 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-AY49

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BF09

View Related Documents

Title: Nuclear Decommissioning Costs (Temporary)

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

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 468A(e)(5)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Other	12/31/2007	72 FR 74175

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-BF08

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BF14

View Related Documents

Title: Rules Under Section 302 of the Katrina Emergency Tax Relief Act of 2005

Abstract: This regulation will provide rules relating to the $500 deduction from taxable income allowed under section 302 of the Katrina Emergency Tax Relief Act of 2005 (KETRA) to individuals for housing a Hurricane Katrina displaced individual.

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: PL 109-73, sec 302; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule	12/12/2006	71 FR 74467
NPRM	12/12/2006	71 FR 74482
NPRM Comment Period End	03/12/2007	
Withdrawn	02/26/2008	

Additional Information: REG-152043-05 Drafting attorney: Marnette M. Myers (202) 622-4920 Reviewing attorney: Michael J. Montemurro (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

Related RINs: Related to 1545-BF89

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BF52

View Related Documents

Title: Section 1221(a)(4) Capital Asset Exclusion for Accounts and Notes Receivable

Abstract: This final rule will clarify when accounts or notes receivable are treated as acquired for services rendered within the meaning of IRC section 1221(a)(4). The notice of proposed rulemaking would provide that an account or note receivable is not described in section 1221(a)(4) if, in exchange for the account or note receivable, the taxpayer provides more than de minimis consideration other than services and property described in section 1221(a)(1) or the account or note receivable is issued by someone other than the party acquiring the services or property described in section 1221(a)(1).

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	08/07/2006	71 FR 40600
NPRM Comment Period End	11/06/2006	
Withdrawn	04/23/2008	73 FR 21861

Additional Information: REG-109367-06 Drafting attorney: Kevin S. Brown (202) 622-7454 Reviewing attorney: Patrick E. White (202) 622-4329 Treasury attorney: Michael Novey (202) 622-1339 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-BF72

View Related Documents

Title: Applying Section 1(h) to Capital Gain Dividends of RICS and REITS

Abstract: The proposed regulations will contain rules determining the amounts that a regulated investment company (RIC) or real estate investment trust (REIT) may designate for various purposes under section l(h) and 871(k)(2).

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
Withdrawn	02/22/2008	

Additional Information: REG-119739-06 Drafting attorney: Sonja Kotlica (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-BF79

View Related Documents

Title: Tax Increase Prevention and Reconciliation Act of 2005 Amendments to Section 199

Abstract: These final regulations involve changes made by the Tax Increase Prevention and Reconciliation Act of 2005 to the definition of W-2 wages and partnership allocations of W-2 wages.

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 199; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	10/19/2006	71 FR 61692
NPRM Comment Period End	01/17/2007	
Final Action	02/15/2008	73 FR 8798

Additional Information: REG-127819-06 Drafting attorney: David H. McDonnell (202) 622-3040 Reviewing attorney: Paul Handleman (202) 622-3040 Treasury reviewer: Dennis Tingey (202) 622-1335 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-BF85

View Related Documents

Title: Source Rules Involving U.S. Possessions and Other Conforming Changes

Abstract: The section 937 regulations provide rules for determining when income is considered to be from sources within a U.S. possession and whether income is effectively connected with the conduct of a trade or business within a U.S. possession. Regulations under sections 931 through 935 provide rules relating to specific U.S. possessions. In addition, these regulations will make conforming changes to regulations under related sections concerning or cross-referencing the possessions provisions.

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

Major: No **Unfunded Mandates:** No

CFR Citation: 26 CFR 1.931-1; 26 CFR 1.932-1; 26 CFR 1.933-1; 26 CFR 1.934-1; 26 CFR 1.935-1; 26 CFR 1.937-2; 26 CFR 1.937-3 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 26 USC 937(b); 26 USC 7654(e); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Final Action	04/09/2008	73 FR 19349

Additional Information: REG-133712-06 Drafting attorney: John David Varley (202) 435-5262 Reviewing attorney: Douglas Giblen (202) 435-5146 Treasury attorney: Gretchen Sierra (202) 622-1755 CC: INTL

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

Federalism: No

Related RINs: Related to 1545-BC86; Related to 1545-BE22

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BF97

View Related Documents

Title: Employer Comparable Contributions to Health Savings Accounts (HSAs)--No HSA Opened

Abstract: This notice of proposed rulemaking provides guidance on employer contributions to Health Savings Accounts (HSAs) under section 4980G in instances where an employee has not established an HSA by the end of the calendar year.

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

Major: No **Unfunded Mandates:** No

CFR Citation: 26 CFR 54 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 26 USC 7805; 26 USC 4980G
Legal Deadline: None
Timetable:

Action	Date	FR Cite
NPRM	06/01/2007	72 FR 30501
NPRM Comment Period End	08/30/2007	
Public Hearing	09/28/2007	
Final Action	04/17/2008	73 FR 20794

Additional Information: REG-143797-06 Drafting attorney: Mireille Khoury (202) 622-6080 Reviewing attorney: Harry Becker (202) 622-6080 Treasury attorney: Kevin Knopf (202) 622-2329 CC: TEGE
Regulatory Flexibility Analysis Required: No **Government Levels Affected:** No
Federalism: No
Energy Affected: No
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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BG33

View Related Documents

Title: Qualified Films Under Section 199
Abstract: The final regulations will modify the definition of a qualified film produced by a taxpayer under section 199(c)(4)(A)(i)(II).
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 199; 26 USC 7805
Legal Deadline: None
Timetable:

Action	Date	FR Cite
NPRM	06/07/2007	72 FR 31478
NPRM Comment Period End	09/05/2007	
Public Hearing	09/20/2007	72 FR 53742
Final Action	03/07/2008	73 FR 12268

Additional Information: REG-103842-07 Drafting attorney: David H. McDonnell (202) 622-3040 Reviewing attorney: Paul Handleman (202) 622-3040 Treasury reviewer: Dennis Tingey (202) 622-1335 CC: PSI
Regulatory Flexibility Analysis Required: No **Government Levels Affected:** No
Small Entities Affected: No **Federalism:** No

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BG35

View Related Documents

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

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

Priority: Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed Action
Major: No **Unfunded Mandates:** No
CFR Citation: 26 CFR 1.1221-3T (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	02/08/2008	73 FR 7464

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-BG34

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BG38

View Related Documents

Title: Notification Requirement for Entities Not Currently Required To File

Abstract: The temporary 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:** 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: 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
Interim Final Rule	11/15/2007	72 FR 64147

Additional Information: REG-104942-07 Drafting attorney: Monice L. Rosenbaum (202) 622-6070 Reviewing attorney: James Brokaw (202) 622-6070 Treasury attorneys: Susan Brown (202) 622-0999 Eric San Juan (202) 622-0224 CC: TEGE

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

Small Entities Affected: Organizations **Federalism:** No

Energy Affected: No

Related RINs: Related to 1545-BG37

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BG40

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 controlled groups in calculating and apportioning the section 11(b)(1) additional tax.

Priority: Info./Admin./Other **Agenda Stage of Rulemaking:** Completed Action

Major: No **Unfunded Mandates:** No

CFR Citation: 26 CFR 301.7805 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule	12/26/2007	72 FR 72929

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
Government Levels Affected: No
Small Entities Affected: No
Federalism: No
Energy Affected: No
Related RINs: Related to 1545-BG39

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BG51

View Related Documents

Title: Employment Tax Adjustments

Abstract: These are temporary amendments of section 31.6205-1, section 31.6413(a)-1, and section 31.6413(a)-2 of the Employment Tax Regulations to provide guidance for employers and employees relating to the adjustment process for employment taxes.

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

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Withdrawn	02/21/2008	

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: No
Federalism: No
Energy Affected: No
Related RINs: Related to 1545-BG50

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BG55

View Related Documents

Title: Reduction of Separate Foreign Tax Credit Limitation Categories (Temporary)

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:** 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
Interim Final Rule	12/21/2007	72 FR 72582

Additional Information: REG-114126-07 Drafting attorney: Ginny Y. Chung (202) 622-3850 CC: INTL
Regulatory Flexibility Analysis Required: No **Government Levels Affected:** No
Federalism: No
Energy Affected: No
Related RINs: Related to 1545-BG54

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BG59

View Related Documents

Title: Employer-Owned Life Insurance

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

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

Major: No **Unfunded Mandates:** No

CFR Citation: 26 CFR 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
Interim Final Rule	11/13/2007	72 FR 63806

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

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

Small Entities Affected: Business **Federalism:** No

Energy Affected: No

Related RINs: Related to 1545-BG58

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BG65

View Related Documents

Title: Diversification Requirements for Variable Annuity, Endowment, and Life Insurance Contracts

Abstract: The final regulations would expand the list of holders whose beneficial interests in an investment company, partnership, or trust do not prevent a segregated asset account from looking through to the assets of the investment company, partnership, or trust to satisfy the requirements of section 817(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 817(h)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/31/2007	72 FR 41651
NPRM Comment Period End	10/29/2007	
Final Action	03/07/2008	73 FR 12263

Additional Information: REG-118719-07 Drafting attorney: James A. Polfer (202) 622-3970 Reviewing attorney: Donald J. Drees, Jr. (202) 622-3970 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-BG74

View Related Documents

Title: Disclosure of Return Information in Connection With Contractual Arrangements Between the IRS and Whistleblowers

Abstract: The temporary regulations rule on disclosure of return information in connection with contractual arrangements between the IRS and whistleblowers.

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

Major: No **Unfunded Mandates:** No

CFR Citation: 26 CFR 301.6103(n)-2 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 26 USC 7623; 26 USC 6103(n); 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule	03/25/2008	73 FR 15668

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-BG73

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BG79

View Related Documents

Title: Withdrawal of Regulations Under Old Section 6323(B)(10)

Abstract: The regulations provide for 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:** Completed Action

Major: No **Unfunded Mandates:** No

CFR Citation: 26 CFR 301.6323(b); 26 CFR 301.6323(c); 26 CFR 301.6323(f); 26 CFR 301.6323(g); 26 CFR 301.6323(h); ... (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
Withdrawn	02/25/2008	

Additional Information: REG-141998-06 Drafting attorney: Debra A. Kohn (202) 622-3600 Reviewing attorney: Lawrence H. Schattner (202) 622-3620 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-BG13

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BG88

View Related Documents

Title: User Fees Relating to Enrollment To Perform Actuarial Services

Abstract: The proposed regulations relate to user fees for the initial and renewed enrollment to become an enrolled actuary.

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

Major: No **Unfunded Mandates:** No

CFR Citation: 26 CFR 300 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 26 USC 9701; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Public Hearing	10/31/2007	72 FR 61583
NPRM	10/31/2007	72 FR 61583
Final Action	12/21/2007	72 FR 72606
NPRM Comment Period End	11/30/2020	

Additional Information: REG-134923-07 Drafting attorney: Joel S. Rutstein (202) 622-4940 Reviewing attorney: Brinton T. Warren (202) 622-4940 CC: PA: Branch 2

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: Business

Federalism: No

Energy Affected: No

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

RIN: 1545-BG99

View Related Documents

Title: Section 3121(a)(5)(D) Regulation (Salary Reduction Agreement)

Abstract: The temporary regulations define the term salary reduction agreement within the meaning of section 3121(a)(5)(D) as a plan or arrangement whereby payment will be made by an employer to an annuity described in section 403(b) if an employee elects to reduce his compensation or if an employee agrees as a condition of employment to make a mandatory contribution that reduces his compensation.

Priority: Substantive, Nonsignificant

Agenda Stage of Rulemaking: Completed 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 7805; 26 USC 6302

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule	02/21/2008	

Additional Information: REG-137204-07 Drafting attorney: Neil D. Shepherd (202) 622-6040 Reviewing attorney: John B. Richards (202) 622-6040 Treasury attorney: Kevin Knopf (202) 622-2329 CC: TEGE

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Local; State

Small Entities Affected: Governmental Jurisdictions; Organizations

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BD50; Related to 1545-BB64; Related to 1545-BH00

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BH00

View Related Documents

Title: Section 3121(a)(5)(D) Regulation (Salary Reduction Agreement)

Abstract: The proposed regulations define the term salary reduction agreement within the meaning of section 3121(a)(5)(D) as a plan or arrangement whereby payment will be made by an employer to an annuity described in section 403(b) if an employee elects to reduce his compensation or if an employee agrees as a condition of employment to make a mandatory contribution that reduces his compensation.

Priority: Substantive, Nonsignificant
Agenda Stage of Rulemaking: Completed 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 7805; 26 USC 6302

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Final Action	11/19/2007	72 FR 64939

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Regulatory Flexibility Analysis Required: No
Government Levels Affected: Local; State
Small Entities Affected: Governmental Jurisdictions; Organizations
Federalism: No
Energy Affected: No
Related RINs: Related to 1545-BG99; Related to 1545-BD50; Related to 1545-BB64

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BH06

View Related Documents

Title: Application of Section 470 to Controlled Foreign Corporations

Abstract: These regulations would set forth rules for applying the loss suspension rule of section 470 to income and deductions attributable to leases entered into by controlled foreign corporations.

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

Major: No **Unfunded Mandates:** No

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

Legal Authority: 26 USC 470; 26 USC 7805

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Withdrawn	02/26/2008	

Additional Information: REG-138638-07 Drafting attorney: Edward C. Schwartz (202) 622-4960 Reviewing attorney: John M. Aramburu (202) 622-4960 Treasury attorney: William Bowers (202) 622-4960 CC: ITA

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

Federalism: No

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BH14

View Related Documents

Title: Treatment of Overall Foreign and Domestic Losses (Temporary)

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:** 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
Interim Final Rule	12/21/2007	72 FR 72592

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 **Government Levels Affected:** No

Small Entities Affected: No **Federalism:** No

Energy Affected: No

Related RINs: Related to 1545-BH13

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BH21

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:** Completed Action

Major: No **Unfunded Mandates:** No

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
Interim Final Rule	03/07/2008	73 FR 12265

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

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

Federalism: No

Energy Affected: No

Related RINs: Related to 1545-BH20

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BH24

View Related Documents

Title: Addition of Bulgaria to Section 7701 Per Se List (Temporary)

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:** Completed Action

Major: No **Unfunded Mandates:** No

CFR Citation: 26 CFR 301.7701-2(b)(8)(vi); 26 CFR 301.7701-2(e)(7) (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	03/21/2008	73 FR 15064

Additional Information: REG-143468-07 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:** No

Federalism: No

Related RINs: Related to 1545-BH23

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BH30

View Related Documents

Title: Disclosure of Return Information to the Bureau of the Census

Abstract: These temporary regulations amending the section 6103(j)(1)(A) regulation relate to an addition to the list of items of return information disclosed to the Bureau of the Census (Bureau). The temporary regulations add one item of return information for use in producing the Bureau's annual Survey of Industrial Research and Development.

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

Major: No **Unfunded Mandates:** No

CFR Citation: 26 CFR 1.6103(j)(1)(A) (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 26 USC 7805; 26 USC 6103

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule	12/31/2007	72 FR 74192

Additional Information: REG-147832-07 Drafting attorney: Glenn J. Melcher (202) 622-4570 Reviewing attorney: Robin M. Tuczak (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-BH29

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Department of the Treasury (TREAS)
Internal Revenue Service (IRS) **RIN:** 1545-BH41

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 the Treasury to make payments from the Presidential Primary Matching Payment Account (the Account) more frequently than monthly, as is required under the current regulations. The temporary regulations will require the Treasury to make payment promptly from the Account to certified primary candidates.

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

Major: No **Unfunded Mandates:** No

CFR Citation: 26 CFR 702.9037-1; 26 CFR 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
Interim Final Rule	02/14/2008	73 FR 8608

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-BH36

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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 to 1464; 12 USC 1467a; 12 USC 1468; 12 USC 1817; 12 USC 1820; 12 USC 1828; 12 USC 1831o; 12 USC 3806; 42 USC 4106; 44 USC 3501 et seq

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/00/2008	

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-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: Not Yet Determined (To search for a specific CFR, visit the Code of Federal Regulations)
Legal Authority: 12 USC 1462; 12 USC 1462a; 12 USC 1463; 12 USC 1467a

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/00/2008	

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-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. OTS is discussing this rule with other agencies with FTC Act rule writing and enforcement authority.

Priority: Substantive, Nonsignificant
Agenda Stage of Rulemaking: Proposed 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; 12 USC 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	05/00/2008	

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

View Related Documents

Title: Risk-Based Capital Guidelines; Capital Adequacy Guidelines; Capital Maintenance; Standardized Risk-Based Capital Rules

Abstract: The Office of the Comptroller of the Currency (OCC), Board of Governors of the Federal Reserve System (Board), Federal Deposit Insurance Corporation (FDIC), and Office of Thrift Supervision (OTS) (collectively, the agencies) propose revisions to their existing risk-based capital rules based on the provisions in Standardized Approach for credit risk and the Basic Indicator Approach for operational risk in the capital adequacy framework titled "International Convergence of Capital Measures and Capital Standards: A Revised Framework" (the New Accord), published by the Basel Committee on Banking Supervision. The new framework would be available to banks, bank holding companies, and savings associations (banking organizations), unless the banking organization uses the Advanced Capital Adequacy framework described in the final rule published on January 11, 2007.

Priority: Economically Significant **Agenda Stage of Rulemaking:** Proposed Rule

Major: Undetermined **Unfunded Mandates:** No

CFR Citation: 12 CFR 567 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 12 USC 1462; 12 USC 1462a; 12 USC 1463 to 1464; 12 USC 1467a; 12 USC 1828 note

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/00/2008	

Regulatory Flexibility Analysis Required: Undetermined

Government Levels Affected: Undetermined

Federalism: Undetermined

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-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). 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 closed in May 2006 and the various ageinces are developing the proposed 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; 12 USC 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
Final Action	09/00/2008	

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-AC02

View Related Documents

Title: Risk Based Capital--Market Risk Rule
Abstract: The OTS has proposed a market risk capital rule that would require certain savings associations to adjust their risk-based capital ratios to explicitly reflect market risk. The proposed rule is identical to the rules proposed by the other Banking Agencies (OCC, FRB, and FDIC).
Priority: Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Final 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; 12 USC 1462a; 12 USC 1463 to 1464; 12 USC 1467a; 12 USC 1828 note
Legal Deadline: None
Timetable:

Action	Date	FR Cite
NPRM	09/25/2006	71 FR 55958
NPRM Comment Period End	01/23/2007	
Final Action	09/00/2008	

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-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) are proposing 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 are proposing 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; 12 USC 1464; 12 USC 1828; 15 USC 6801 et seq; PL 109-351, sec 728, 120 Stat 2003

Legal Deadline:

Action	Source	Date
NPRM	Statutory	04/11/2007

Timetable:

Action	Date	FR Cite
NPRM	03/29/2007	72 FR 14940
NPRM Comment Period End	05/29/2007	
Final Action	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-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: Final Rule
Major: Undetermined
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; 12 USC 1462a; 12 USC 1463; 12 USC 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 Action	06/00/2008	

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-AB56

View Related Documents

Title: Implementation of a Revised Basel Capital Accord (Basel II)

Abstract: In 2003, the Office of the Comptroller of the Currency, the Board of Governors of the Federal Reserve System, the Federal Deposit Insurance Corporation, and the Office of Thrift Supervision (collectively, the "Federal Banking Agencies") sought industry comment on a proposed framework for implementing the New Basel Capital Accord in the United States. The advance notice of proposed rulemaking (ANPRM) described significant elements of the Advanced Internal Ratings-Based approach for credit risk and the Advanced Measurement Approaches for operational risk (together, the advanced approaches). In the fourth quarter of 2004, the Federal Banking Agencies began a quantitative impact study to help determine the potential impact of implementing the capital framework set forth in the "International Convergence of Capital Measurement and Capital Standards: A Revised Framework," which updates and makes some significant revisions to the preliminary New Basel Capital Accord document from 2003, upon which the above ANPRM was based. After review of the results of the quantitative impact study and after further review and full consideration of public comments received on the ANPRM, the Federal Banking Agencies published a notice of proposed rulemaking for implementation of this capital framework. The NPRM specified criteria that would be used to determine banking organizations that would be required to use the advanced approaches, subject to meeting certain qualifying criteria, supervisory standards, and disclosure requirements. Other banking organizations that would meet the criteria, standards, and requirements also would be eligible to use the advanced approaches. Under the advanced approaches, banking organizations would use internal estimates of certain risk components as key inputs in the determination of their regulatory capital requirements.

Priority: Economically Significant **Agenda Stage of Rulemaking:** Completed Action
Major: Yes **Unfunded Mandates:** No

CFR Citation: 12 CFR 567 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 12 USC 1462; 12 USC 1462a; 12 USC 1463; 12 USC 1464; 12 USC 1467a; 12 USC 1828 (note)

Legal Deadline: None

Regulatory Plan:

Statement of Need: This rulemaking is necessary to implement an international initiative regarding the capital adequacy regulation of certain domestic financial institutions. Specifically, this rulemaking implements the "International Convergence of Capital Measurement and Capital Standards" (Basel II), which comprehensively revised the 1988 "International Convergence of Capital Measurement and Capital Standards" into the standards and requirements that will govern the largest savings associations in the United States.

Legal Basis: OTS is implementing the Basel II capital framework for certain domestic financial institutions. This initiative is based on the OTS' general rulemaking authority under the Home Owners' Loan Act, and its authority under 12 USC 1464(t). 12 USC 1464(t)(1) specifically authorizes OTS to establish minimum capital levels for savings associations, including risk-based capital standards.

Alternatives: Not yet determined.

Costs and Benefits: See Economic Data.

Risks: Not yet determined.

Timetable:

Action	Date	FR Cite
ANPRM	08/04/2003	68 FR 45900
ANPRM Comment Period End	11/03/2003	
NPRM	09/25/2006	71 FR 55830
NPRM Comment Period Extended	12/26/2006	71 FR 77518
NPRM Comment Period End	01/23/2007	
NPRM Comment Period End	03/26/2007	
Final Action	12/07/2007	72 FR 69288
Final Action Effective	04/01/2008	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Federalism: No

Energy Affected: No

Related RINs: Related to 1550-AB11

Related Agencies: Joint: OCC; Joint: FRS; Joint: FDIC

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Department of the Treasury (TREAS)
Office of Thrift Supervision (OTS) **RIN:** 1550-AB98

View Related Documents

Title: Risk-Based Capital Guidelines; Capital Adequacy Guidelines; Maintenance: Domestic Capital Modifications

Abstract: The Office of the Comptroller of the Currency, Board of Governors of the Federal Reserve System, Federal Deposit Insurance Corporation, and Office of Thrift Supervision are considering various revisions to the risk-based capital framework. In October 2005, the Agencies published an ANPRM suggesting various approaches designed to enhance the framework's risk sensitivity and to minimize competitive disparities between larger banking organizations that will be subject to the advanced approaches implemented under the new Basel Capital Framework and other banking organizations that will not be subject to these advanced approaches. After a review of public comments on the ANPRM, the Agencies published an NPRM for implementation of this capital framework on December 26, 2006. In response to public comments, the Agencies intend to issue a second NPRM proposing a different capital framework. This new NPRM would propose to implement a U.S. version of the standardized approach to credit risk and an approach for operational risk contained in the "International Convergence on Capital Measurement and Capital Standards" published by the Basel Committee on Banking Supervision in June 2006.

Priority: Economically Significant **Agenda Stage of Rulemaking:** Completed Action
Major: Yes **Unfunded Mandates:** No

CFR Citation: 12 CFR 567 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 12 USC 1462; 12 USC 1462a; 12 USC 1463 to 1464; 12 USC 1467a; 12 USC 1828 note

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	10/20/2005	70 FR 61068
ANPRM Comment Period End	01/18/2006	
NPRM	12/26/2006	71 FR 77446
NPRM Comment Period End	03/26/2007	
Withdrawn	12/31/2007	

Regulatory Flexibility Analysis Required: No **Government Levels Affected:** No
Federalism: No
Energy Affected: No
Related Agencies: Joint : OCC; Joint : FRS; Joint : FDIC

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Department of the Treasury (TREAS)
Office of Thrift Supervision (OTS) **RIN:** 1550-AC00

View Related Documents

Title: Federal Savings Association Bylaws; Integrity of Directors

Abstract: OTS is proposing to change its regulations concerning corporate governance to include a preapproved bylaw that federally chartered savings associations and mutual holding companies may adopt to preclude persons who, among other things, are under indictment for, or have been convicted of, certain crimes involving dishonesty or breach of trust, or have been subject to certain cease and desist orders entered by any of the banking agencies, from being members of, or nominating others to be on, the Federal savings association's or mutual holding company's board of directors.

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

CFR Citation: 12 CFR 544; 12 CFR 552 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 12 USC 1462; 12 USC 1462a; 12 USC 1463 to 1464; 12 USC 1467a; 12 USC 2901 et seq

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	02/14/2006	71 FR 7695
NPRM Comment Period End	04/17/2006	
Withdrawn	12/20/2007	72 FR 72264

Regulatory Flexibility Analysis 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-AC10

View Related Documents

Title: Permissible Activities of Savings and Loan Holding Companies

Abstract: OTS is proposing to revise its holding company regulations to permit savings and loan holding companies to engage in the same activities that are permitted for bank holding companies. In addition, OTS proposes to amend a separate provision of its holding company regulations to conform the regulation to the statute it is intended to implement, and to provide approval standards for applications submitted pursuant to the statutory requirement.

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

Major: No **Unfunded Mandates:** No

CFR Citation: 12 CFR 584 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 12 USC 1462; 12 USC 1462a; 12 USC 1463; 12 USC 1464; 12 USC 1467a; 12 USC 1468

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	03/27/2007	72 FR 14246
NPRM Comment Period End	04/26/2007	
Final Action	12/20/2007	72 FR 72235
Final Action Effective	04/01/2008	

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)
Office of Thrift Supervision (OTS) **RIN:** 1550-AC14

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). The interim rule describes the actions that are prohibited under the new statute and describes procedures for applying for an OTS order granting a case-by-case exemption. The rule also provides two regulatory exemptions: (1) An exemption for certain SLHC employees whose activities and responsibilities are limited solely to agriculture, forestry, retail merchandising, manufacturing, or public utilities operations, and (2) a temporary exemption for certain persons who held positions with respect to a SLHC as of the date of enactment of section 19(e) of the FDIA.

Priority: Substantive, Nonsignificant **Agenda Stage of Rulemaking:** Completed Action
Major: No **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; 12 USC 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; 12 USC 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	
Final Action	02/29/2008	73 FR 10985

Regulatory Flexibility Analysis 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-AC16

View Related Documents

Title: Personal Transactions in Securities

Abstract: Office of Thrift Supervision (OTS) regulations currently require certain officers and employees of savings associations to file reports of their personal securities transactions with the savings association within 10 business days after the end of each calendar quarter. OTS is amending 12 CFR 551.150(a) to provide that such reports must be filed no later than 30 calendar days after the end of each calendar quarter. As a result of this amendment, the time period for officers and employees of savings associations to file the report will be consistent with the time period for persons in similar positions at investment companies to file such reports under regulations promulgated by the Securities and Exchange Commission.

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

Major: No **Unfunded Mandates:** No

CFR Citation: 12 CFR 551 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 12 USC 1462a; 12 USC 1463; 12 USC 1464

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Interim Final Rule Effective	06/01/2007	72 FR 62768
Interim Final Rule	06/01/2007	72 FR 30473
Interim Final Rule Comment Period End	07/31/2007	
Final Action Effective	11/07/2007	
Final Action	11/07/2007	72 FR 62768

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

Federalism: No

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Department of the Treasury (TREAS)
Office of Thrift Supervision (OTS) **RIN:** 1550-AC18

View Related Documents

Title: Community Reinvestment Act Regulations

Abstract: This regulation reflects an inflation adjustment to the asset-size threshold for "small" and "intermediate small" institutions for purposes of CRA evaluations. Agencies are also making a revision to a subsection heading.

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

Major: No **Unfunded Mandates:** No

CFR Citation: CFR 563e.12(u)(1); CFR 563e.26 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 12 USC 1462a; 12 USC 1463; 12 USC 1464; 12 USC 1467a; 12 USC 1814; 12 USC 1816; 12 USC 1828(c); 12 USC 2901 to 2907

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Final Action	12/20/2007	72 FR 72571
Final Action Effective	01/01/2008	

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

Federalism: No

Energy Affected: No

Related Agencies: Joint : OCC; Joint : FRS; Joint : FDIC

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Department of the Treasury (TREAS)
Comptroller of the Currency (OCC) **RIN:** 1557-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 OCC, the Board of Governors of the Federal Reserve System (FRB), the Federal Deposit Insurance Corporation, and the Office of Thrift Supervision 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 Securities and Exchange Commission (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: 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 93a; 12 USC 1828(t)

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/00/2008	

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-AD07

View Related Documents

Title: Basel II Standardized Approach

Abstract: The federal banking agencies have decided to withdraw the proposed revisions to the existing domestic risk-based capital framework known as Basel 1A. Instead, the federal banking agencies plan to propose 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: Other Significant **Agenda Stage of Rulemaking:** Proposed 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 3907; 12 USC 3909

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	05/00/2008	

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-AC79

View Related Documents

Title: Regulatory Burden Reduction and Technical Amendments

Abstract: This rulemaking would revise the OCC's rules in order to reduce regulatory burden and make technical, clarifying, and conforming changes. The revisions would 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: Final Rule

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 to 23; 12 CFR 26 to 28; 12 CFR 31 to 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; 12 USC 24a; 12 USC 71; 12 USC 71a; 12 USC 84; 12 USC 92 to 92a; 12 USC 93 to 93a; 12 USC 161; 12 USC 164; 12 USC 215a-2; 12 USC 215a-3; 12 USC 375a to 375b; 12 USC 481 to 482; 12 USC 484; 12 USC 505; 12 USC 1442; 12 USC 1817 to 1818; 12 USC 1820 to 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; 15 USC 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; 42 USC 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	05/00/2008	

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

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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, the Board of Governors of the Federal Reserve System, the Federal Deposit Insurance Corporation, the Office of Thrift Supervision, the National Credit Union Administration, the Federal Trade Commission, the Commodities Futures Trading Commission, and the Securities and Exchange Commission 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	Date
NPRM	Statutory	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	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)
Comptroller of the Currency (OCC)

RIN: 1557-AC89

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Title: Accuracy and Integrity of Information Furnished to a Consumer Reporting Agency

Abstract: OCC, along with the Board of Governors of the Federal Reserve System, the Federal Deposit Insurance Corporation, the Office of Thrift Supervision, the National Credit Union Administration, and the Federal Trade Commission, plans 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: Not Yet Determined (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; 15 USC 1681b; 15 USC 1681c; 15 USC 1681m; 15 USC 1681s; 15 USC 1681s-2; 15 USC 1681s-3; 15 USC 1681t; 15 USC 1681w; sec 214, PL 108-159, 117 Stat 1952

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	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	09/00/2008	

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)
Comptroller of the Currency (OCC) **RIN:** 1557-AC99

View Related Documents

Title: Risk-Based Capital Standards: Market Risk

Abstract: As part of the ongoing effort to implement the Basel II capital framework, the OCC is amending the current market risk capital requirements for national banks. See the International Convergence of Capital Measurement and Capital Standards: A Revised Framework (June 2004) and the Application of Basel II to Trading Activities and the Treatment of Double Default (April 2005). This rule is part of a rulemaking with the other Federal banking agencies to make the current market risk capital requirements generally more risk sensitive for trading activities in banks and bank holding companies. Specifically, the Federal banking agencies plan to issue a final rule to require banks to hold additional capital for the risk of default of trading positions beyond the 10-day horizon currently required by the current market risk capital requirement. A bank may develop its own approach or use an approach similar to that for credit risk of its non-trading positions to calculate the capital charge.

Priority: Substantive, Nonsignificant
Agenda Stage of Rulemaking: Final Rule
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
NPRM	09/25/2006	71 FR 55958
NPRM Comment Period End	01/23/2007	
Final Action	05/00/2008	

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)
Comptroller of the Currency (OCC) **RIN:** 1557-AD06

View Related Documents

Title: Assessment of Fees

Abstract: The Office of the Comptroller of the Currency (OCC) is amending 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 our assessments to better reflect industry structure and OCC's corresponding expenses of operations.

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

Major: Undetermined **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; 12 USC 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 Comment Period End	03/20/2008	
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)
Comptroller of the Currency (OCC) **RIN:** 1557-AD03

View Related Documents

Title: Lending Limits Pilot Program

Abstract: On June 7, 2007, the OCC issued an interim rule with a request for comment that made permanent the lending limits pilot program, which authorizes special national bank lending limits for one to four family residential real estate loans, small business loans, and small farm loans. The OCC will issue a final rule that reflects comments received from the public.

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

Major: Undetermined **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-AC87

View Related Documents

Title: Identity Theft Detection, Prevention, and Mitigation Program for Financial Institutions and Creditors

Abstract: OCC, the Board of Governors of the Federal Reserve System, the Federal Deposit Insurance Corporation, the Office of Thrift Supervision, the National Credit Union Administration, and the Federal Trade Commission (the Agencies) issued a joint final rule establishing guidelines and regulations to implement section 114 and final rules to implement section 315 of the FACT Act of 2003. Section 114 requires the Agencies to jointly issue guidelines for financial institutions and creditors identifying patterns, practices, and specific forms of activity that indicate the possible existence of identity theft. In addition, the Agencies must issue regulations requiring each financial institution and creditor to establish reasonable policies and procedures to implement the guidelines. The regulations must contain a provision requiring a card issuer to notify the cardholder if the card issuer receives a notice of change of address for an existing account, and a short time later receives a request for an additional or replacement card. Section 315 of the FACT Act requires the Agencies to issue a regulation describing reasonable polices and procedures for a user of consumer credit reports that receives a notice of discrepancy from a consumer reporting agency, informing the user of a substantial discrepancy between the address for the consumer that the user provided to request the consumer report and the addresses in the file of the consumer reporting agency.

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

Major: No **Unfunded Mandates:** No

CFR Citation: 12 CFR 41 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 15 USC 1681c; 15 USC 1681m

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	07/18/2006	71 FR 40786
NPRM Comment Period End	09/18/2006	
Final Action	11/09/2007	72 FR 63718
Final Action Effective	01/01/2008	

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-AC91

View Related Documents

Title: Implementation of a Revised Basel Capital Accord (Basel II)

Abstract: As part of OCC's ongoing efforts to develop and refine capital standards to ensure the safety and soundness of the national banking system and to implement statutory requirements, OCC is amending various provisions of the capital rules for national banks. This change involves the implementation of the new framework for the Basel Capital Accord (Basel II). OCC is conducting this rulemaking jointly with the other Federal Banking Agencies. In addition, the Federal Banking Agencies also have published for comment additional proposed Basel II Guidance. See 72 FR 9084 (February 28, 2007).

Priority: Economically Significant **Agenda Stage of Rulemaking:** Completed Action

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 implement an international initiative regarding the capital adequacy regulation of certain domestic financial institutions. Specifically, this rulemaking implements the "International Convergence of Capital Measurement and Capital Standards" (Basel II), which comprehensively revises the 1988 "International Convergence of Capital Measurement and Capital Standards" into the standards and requirements that will govern the largest banks in the United States.

Legal Basis: OCC is implementing the Basel II capital framework for certain domestic financial institutions. 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 OCC to establish minimum capital levels for financial institutions that 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 Standards: Revised Capital Adequacy Guidelines (Basel II), Office of the Comptroller of the Currency, International and Economic Affairs (2006)."

Costs and Benefits: Not yet determined.

Risks: Not yet determined.

Timetable:

Action	Date	FR Cite
ANPRM	08/04/2003	68 FR 45900
NPRM	09/25/2006	71 FR 55830
NPRM Comment Period Extended	12/26/2006	71 FR 77518
NPRM Comment Period End	01/23/2007	
Final Action	12/07/2007	72 FR 69288
Final Action Effective	04/01/2008	

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

Small Entities Affected: No **Federalism:** No

Energy Affected: No

Related RINs: Split From 1557-AB14

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Department of the Treasury (TREAS)
Comptroller of the Currency (OCC) **RIN:** 1557-AC95

View Related Documents

Title: Risk-Based Capital Guidelines; Capital Adequacy Guidelines; Capital Maintenance: Domestic Capital Modifications (Basel IA)

Abstract: The agencies have decided to withdraw the Basel IA NPRM and propose a new risk-based capital framework that would implement the standardized approach for credit risk and the BIA for operational risk and related disclosures. See RIN 1557-AD07.

Priority: Economically Significant **Agenda Stage of Rulemaking:** Completed Action
Major: Yes **Unfunded Mandates:** No

CFR Citation: 12 CFR 3 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 12 USC 93a; 12 USC 161; 12 USC 1818; 12 USC 1828; 12 USC 1831n; 12 USC 1835; 12 USC 3907; 12 USC 3909

Legal Deadline: None

Timetable:

Action	Date	FR Cite
ANPRM	10/20/2005	70 FR 61068
ANPRM Comment Period End	01/18/2006	
NPRM	12/26/2006	71 FR 77446
NPRM Comment Period End	03/26/2007	
Withdrawn	12/31/2007	

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)
Comptroller of the Currency (OCC) **RIN:** 1557-AD04

View Related Documents

Title: Securities Offering Disclosure Rules

Abstract: The OCC has amended its securities disclosure rules at part 16 so that the organizing group of a national bank in organization will, in most cases, not need to provide audited financial statements as a part of a public offering of securities.

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

Major: No **Unfunded Mandates:** No

CFR Citation: 12 CFR 16 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 12 USC 1 et seq; 12 USC 93a

Legal Deadline: None

Timetable:

Action	Date	FR Cite
NPRM	10/18/2007	72 FR 59039
NPRM Comment Period End	12/27/2007	
Final Action	03/06/2008	73 FR 12009
Final Action Effective	04/07/2008	

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-AD05

View Related Documents

Title: Community Reinvestment Act Regulations

Abstract: The Federal banking agencies amended their Community Reinvestment Act (CRA) regulations to adjust the asset-size thresholds used to define "small bank" or "small savings association" and "intermediate small bank" or "intermediate small savings association." As required by the CRA regulations, the adjustment to the threshold amount is based on the annual percentage change in the Consumer Price Index. The agencies also corrected a paragraph heading that is inaccurate as a result of annual revisions to the small institution threshold.

Priority: Info./Admin./Other **Agenda Stage of Rulemaking:** Completed Action

Major: No **Unfunded Mandates:** No

CFR Citation: 12 CFR 25 (To search for a specific CFR, visit the Code of Federal Regulations)

Legal Authority: 12 USC 21; 12 USC 22; 12 USC 26; 12 USC 27; 12 USC 30; 12 USC 36; 12 USC 93a; 12 USC 161; 12 USC 215; 12 USC 215a; 12 USC 481; 12 USC 1814; 12 USC 1816; 12 USC 1828 (c); 12 USC 1835a; 12 USC 2901 through 2907; 12 USC 3101 through 3111

Legal Deadline: None

Timetable:

Action	Date	FR Cite
Final Action	12/21/2007	72 FR 72571
Final Action Effective	01/01/2008	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: No

Small Entities Affected: No

Federalism: No

Energy Affected: No

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