



Federal Register

**Monday,
December 9, 2002**

Part XV

**Department of the
Treasury**

Semiannual Regulatory Agenda

DEPARTMENT OF THE TREASURY (TREAS)

DEPARTMENT OF THE TREASURY

31 CFR Subtitle A, Chs. I and II

Semiannual Agenda and Fiscal Year 2003 Regulatory Plan

AGENCY: Department of the Treasury.

ACTION: Semiannual regulatory agenda and fiscal year 2003 regulatory plan.

SUMMARY: This notice is given pursuant to the requirements of the Regulatory Flexibility Act (Pub. L. 96-354, September 19, 1980) and Executive Order (E.O.) 12866 ("Regulatory Planning and Review," September 30,

1993), which require the publication by the Department of a semiannual agenda of regulations. E.O. 12866 also requires the publication by the Department of a regulatory plan for fiscal year 2003.

FOR FURTHER INFORMATION CONTACT: For additional information about a specific entry in the agenda or plan, contact the "Agency Contact" identified in the agenda item relating to that regulation.

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

For this edition of Treasury's regulatory agenda, the most important significant regulatory actions are included in The Regulatory Plan, which appears in part II of this issue of the **Federal Register**. The Regulatory Plan entries are listed in the table of contents below and are denoted by a bracketed bold reference, which directs the reader to the appropriate sequence number in part II.

Dated: October 3, 2002.

Richard S. Carro,
Senior Advisor to the General Counsel (Regulatory Affairs).

Departmental Offices—Proposed Rule Stage

Sequence Number	Title	Regulation Identification Number
2459	17 CFR 403.4 Amendments to the Government Securities Act Regulations: Customer Protection-Reserves and Custody of Securities	1505-AA94

Departmental Offices—Final Rule Stage

Sequence Number	Title	Regulation Identification Number
2460	17 CFR 420 Amendments to the Large Position Rules	1505-AA88
2461	48 CFR ch 10 Department of the Treasury Acquisition Regulation	1505-AA89
2462	31 CFR 5 Treasury Debt Collection	1505-AA90
2463	12 CFR 1806 Bank Enterprise Award (BEA) Program	1505-AA91
2464	12 CFR 1805 Community Development Financial Institutions (CDFI) Program	1505-AA92
2465	12 CFR 1805 Community Development Financial Institutions (CDFI) Program NPRM	1505-AA93

Departmental Offices—Long-Term Actions

Sequence Number	Title	Regulation Identification Number
2466	31 CFR ch II Possible Regulation of Access to Accounts at Financial Institutions Through Payment Service Providers	1505-AA74
2467	Financial Activities of Financial Subsidiaries	1505-AA80
2468	Financial Subsidiaries	1505-AA81
2469	12 CFR 1501.2 Secretary's Determination of Real Estate Brokerage	1505-AA84
2470	12 CFR 1501.2 Secretary's Determination of Other Activities Financial in Nature	1505-AA85
2471	31 CFR 19 Common Rule Suspension and Debarment	1505-AA86

Departmental Offices—Completed Actions

Sequence Number	Title	Regulation Identification Number
2472	31 CFR 104 Counter Money Laundering Requirements—Correspondent Accounts; Foreign Shell Banks	1505-AA87

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Sequence Number	Title	Regulation Identification Number
2473	31 CFR 103 Amendment to the Bank Secrecy Act Regulations—Delegation of Authority to Assess Civil Money Penalties on Depository Institutions	1506-AA08
2474	31 CFR 103.65 Amendments to the Bank Secrecy Act Regulations—Requirement that Financial Institutions Establish Anti-Money Laundering Programs	1506-AA28
2475	31 CFR 103.20 Financial Crimes Enforcement Network; Amendment to the Bank Secrecy Act Regulations—Requirement that Currency Exchangers Report Suspicious Transactions	1506-AA34
2476	31 CFR 103.16 Financial Crimes Enforcement Network; Amendment to the Bank Secrecy Act Regulations Requirement that Insurance Companies Report Suspicious Transactions	1506-AA36

Financial Crimes Enforcement Network—Final Rule Stage

Sequence Number	Title	Regulation Identification Number
2477	31 CFR 103 Amendment to the Bank Secrecy Act Regulations Regarding Reporting of Cross-Border Transportation of Certain Monetary Instruments	1506-AA15
2478	31 CFR 103 Amendment to the Bank Secrecy Act Regulations—Exemptions from the Requirement to Report Transactions in Currency	1506-AA23
2479	31 CFR 103.30 Amendment to the Bank Secrecy Act Regulations—Requirement that Nonfinancial Trades or Businesses Report Certain Currency Transactions	1506-AA25
2480	31 CFR 103.175-103.178 Due Diligence Requirements for Correspondent Accounts and Private Banking Accounts	1506-AA29
2481	31 CFR 103.121 Customer Identification Programs for Banks, Savings Associations, and Credit Unions	1506-AA31
2482	31 CFR 103.122 Customer Identification Program for Broker-Dealers	1506-AA32
2483	31 CFR 103.131 Customer Identification Program for Mutual Funds	1506-AA33

Financial Crimes Enforcement Network—Long-Term Actions

Sequence Number	Title	Regulation Identification Number
2484	31 CFR 103 Amendments to the Bank Secrecy Act Regulations—Special Reporting and Recordkeeping Requirements—Money Services Businesses (MSBs)	1506-AA19

Financial Crimes Enforcement Network—Completed Actions

Sequence Number	Title	Regulation Identification Number
2485	31 CFR 103 Amendments to the Bank Secrecy Act Regulations—Suspicious Activity Reporting—Broker/Dealers ...	1506-AA21
2486	31 CFR 103 Amendments to the Bank Secrecy Act Regulations—Suspicious Activity Reporting—Casinos	1506-AA22
2487	31 CFR 103.90 Financial Crimes Enforcement Network; Special Information Sharing Procedures to Deter Money Laundering and Terrorist Activity	1506-AA27
2488	Notice of Withdrawal of Exemption	1506-AA30
2489	31 CFR 104 Counter Money Laundering Requirements—Correspondent Accounts; Foreign Shell Banks	1506-AA35

Financial Management Service—Proposed Rule Stage

Sequence Number	Title	Regulation Identification Number
2490	31 CFR 240 Indorsement and Payment of Checks Drawn on the United States Treasury	1510-AA45
2491	31 CFR 245 Claims on Account of Treasury Checks	1510-AA51
2492	31 CFR 203 Payment of Federal Taxes and the Treasury Tax and Loan Program	1510-AA79
2493	31 CFR 206 Management of Federal Agency Receipts and Disbursements; Operation of the Cash Management Improvement Fund	1510-AA86

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Financial Management Service—Proposed Rule Stage (Continued)

Sequence Number	Title	Regulation Identification Number
2494	31 CFR 215 Withholding of District of Columbia, State, City and County Income or Employment Taxes by Federal Agencies	1510-AA90

Financial Management Service—Final Rule Stage

Sequence Number	Title	Regulation Identification Number
2495	31 CFR 281 Foreign Exchange Operations	1510-AA48
2496	31 CFR 256 Payments Under Judgment and Private Relief Acts	1510-AA52
2497	31 CFR 285.5 Offset of Federal Payments (Other Than Tax Refund and Federal Benefit Payments) To Collect Past-Due, Legally Enforceable Nontax Debt	1510-AA65
2498	31 CFR 285.7 Salary Offset	1510-AA70
2499	31 CFR 285.8 Offset of Tax Refund Payment To Collect State Income Tax Obligations	1510-AA78
2500	31 CFR 210 2003 ACH Rules	1510-AA89

Financial Management Service—Long-Term Actions

Sequence Number	Title	Regulation Identification Number
2501	31 CFR 285.6 Offset of Federal Payments (Other Than Tax Refund and Federal Benefit Payments) To Collect Past-Due Debts Owed to States (Other Than Child Support)	1510-AA66
2502	31 CFR 285.14 Public Dissemination of Identity of Delinquent Debtors	1510-AA72
2503	31 CFR 223 Surety Bond Reimbursement Fund	1510-AA85

Financial Management Service—Completed Actions

Sequence Number	Title	Regulation Identification Number
2504	31 CFR 205 Rules and Procedures for Efficient Federal-State Funds Transfers	1510-AA38

Bureau of Alcohol, Tobacco and Firearms—Proposed Rule Stage

Sequence Number	Title	Regulation Identification Number
2505	27 CFR 252 Exportation of Liquors	1512-AA98
2506	27 CFR 7 Revision of Brewery Regulations and Issuance of Regulations for Taverns on Brewery Premises (Brewpubs) (Reg Plan Seq No. 112)	1512-AB37
2507	27 CFR 4 Prohibition of Alcohol Beverage Containers and Standard of Fill for Distilled Spirits and Wine	1512-AB89
2508	27 CFR 4 Amended Standard of Identity for Sherry	1512-AB96
2509	27 CFR 7 Flavored Malt Beverages	1512-AC11
2510	27 CFR 16 Alcohol Beverage Health Warning Statement	1512-AC12
2511	27 CFR 24 Production of Dried Fruit and Honey Wines	1512-AC48
2512	27 CFR 9 Petition to Establish the Santa Barbara Highlands Viticultural Area	1512-AC53
2513	27 CFR 9 Proposed San Bernabe Viticultural Area	1512-AC60
2514	27 CFR 9 Petition to Establish the Trinity Lake Viticultural Area	1512-AC62
2515	27 CFR 4 Correction of Technical Error in 27 CFR Part 4	1512-AC63
2516	27 CFR 9 Petition to Establish Red Hills American Viticultural Area	1512-AC66
2517	27 CFR 9 Petition to Establish "Seneca Lake" as an American Viticultural Area	1512-AC70
2518	27 CFR 9 Petition to Establish "Bennett Valley" as an American Viticultural Area	1512-AC72
2519	27 CFR 9 Petition for the Establishment of "Red Hill" as an American Viticultural Area	1512-AC76
2520	27 CFR 9 Petition to Change the Temecula Viticultural Area's Name to Temecula Valley	1512-AC77

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Bureau of Alcohol, Tobacco and Firearms—Proposed Rule Stage (Continued)

Sequence Number	Title	Regulation Identification Number
2521	27 CFR 9 Petition to Establish "Eola Hills" as a New American Viticultural Area	1512-AC78
2522	27 CFR 4 Proposed Addition of "Moscato Greco" as a Grape Variety Name for American Wines	1512-AC79
2523	27 CFR 9 Petition to Establish "Columbia Gorge" as a New American Viticultural Area	1512-AC81
2524	27 CFR 9 Petition to Establish "Alexandria Lakes" as a New American Viticultural Area	1512-AC85
2525	27 CFR 9 Petition to Establish "Red Hills of Dundee" as a New American Viticultural Area	1512-AC91
2526	27 CFR 9 Petition to Establish "Santa Maria Bench" as a New American Viticultural Area	1512-AC93
2527	27 CFR 9 Petition to Establish "Grand Lake O' the Cherokees" as a New American Viticultural Area	1512-AC97
2528	27 CFR 9 Petition to Establish "Snake River Valley" as a New Viticultural Area	1512-AC98
2529	27 CFR 9 Petition to Expand the Livermore Valley Viticultural Area	1512-AC99
2530	27 CFR 9 San Francisco Bay and Central Coast Viticultural Areas—Boundary Realignment/Expansion	1512-AD00
2531	27 CFR 9 Petition to Establish "Upper Arroyo Grande" as a New American Viticultural Area	1512-AD01
2532	27 CFR 9 Petition to Establish "Chehalem Mountains" as a New American Viticultural Area	1512-AD02
2533	27 CFR 9 Petition to Establish "Ribbon Ridge" as a New American Viticultural Area	1512-AD03
2534	27 CFR 9 Petition to Establish "Yamhill-Carlton District" as a New American Viticultural Area	1512-AD04
2535	27 CFR 55 Commerce in Explosives (Including Explosives in the Fireworks Industry) (Rulemaking Resulting From a Section 610 Review) (Reg Plan Seq No. 113)	1512-AB48
2536	27 CFR Part 55 Identification Markings Placed on Explosive Materials	1512-AC25
2537	27 CFR 55 Commerce in Explosives—Explosive Pest Control Devices	1512-AC80
2538	27 CFR 178 Implementation of Public Law 105-277, Making Omnibus Consolidated and Emerg. Supplemental Appropriations for FY 1999, Relating to the Permanent Provisions of the Brady Handgun Violence Prevention Act	1512-AB83
2539	27 CFR 178 Implementation of Public Law 105-277 Relating to Secure Gun Storage	1512-AC67
2540	Electronic Signatures; Electronic Submission of ATF Forms (2000R-458P)	1512-AC84
2541	27 CFR 270 Determination of Tax and Recordkeeping on Large Cigars	1512-AC22
2542	27 CFR 44 Regulatory Changes From Customs Service Final Rule (2001R-140T)	1512-AC56
2543	27 CFR 40 Shipments of Tobacco Products or Cigarette Papers or Tubes Without Payment of Tax.	1512-AC57
2544	27 CFR 45 Removal of Tobacco Products and Cigarette Papers and Tubes Without Payment of Tax for Use of the United States	1512-AC75
2545	27 CFR 40 Marks, Labels, Notices and Bonds for, and Removal of, Tobacco Products, and Cigarette Papers and Tubes	1512-AC90
2546	27 CFR 40 In-Transit Stops of Tobacco Products, and Cigarette Papers and Tubes, and Related Records, Without Payment of Tax	1512-AC95

References in boldface appear in the Regulatory Plan in part II of this issue of the **Federal Register**.

Bureau of Alcohol, Tobacco and Firearms—Final Rule Stage

Sequence Number	Title	Regulation Identification Number
2547	27 CFR 5 Labeling of Unaged Grape Brandy	1512-AB46
2548	27 CFR 19.11 Distilled Spirits Plant Regulatory Initiative Proposal	1512-AB58
2549	27 CFR 24.278 Implementation of Wine Credit Provisions of Public Law 104-188	1512-AB65
2550	27 CFR 24.66 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)	1512-AB74
2551	27 CFR 4 Health Claims and Other Health Related Statements in the Labeling and Advertising of Alcohol Beverages	1512-AB97
2552	27 CFR 9 Petition to Propose "Yadkin Valley" as a New American Viticultural Area	1512-AC82
2553	27 CFR 4 Organic Claims in Labeling and Advertising of Alcohol Beverages	1512-AC87
2554	27 CFR 25 Brewery Forms	1512-AC88
2555	27 CFR 9 Petition to Establish "Oak Knoll District" as a New American Viticultural Area	1512-AC89
2556	27 CFR 178 Commerce in Firearms and Ammunition (Omnibus Consolidated Appropriations Act of 1997)	1512-AB64
2557	27 CFR 178 Residency Requirement for Persons Acquiring Firearms	1512-AB66
2558	27 CFR 55 Implementation of Public Law 104-208, the Omnibus Consolidated Appropriations Act of 1997, Relating to the Establishment of a National Repository for Arson and Explosives Information	1512-AB73
2559	27 CFR 178 Public Law 105-277, Making Omnibus Consolidated and Emergency Supplemental Appropriations for FY99, Relating to Firearms Disabilities for Nonimmigrant Aliens	1512-AB93
2560	27 CFR 178 Commerce in Firearms and Ammunition—Annual Inventory	1512-AC08
2561	27 CFR 7 Plain Language in Part 7	1512-AC10
2562	27 CFR 70 Delegation of Authority for Part 70	1512-AC74

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Bureau of Alcohol, Tobacco and Firearms—Final Rule Stage (Continued)

Sequence Number	Title	Regulation Identification Number
2563	31 CFR 8 Eliminate Requirement to Enroll to Practice Before the Bureau	1512-AC96
2564	27 CFR 275 Tobacco Products and Cigarette Papers and Tubes Shipped from Puerto Rico to the United States ...	1512-AC24
2565	27 CFR 41 Importation of Tobacco Products and Cigarette Papers and Tubes; Recodification of Regulations	1512-AC46

Bureau of Alcohol, Tobacco and Firearms—Long-Term Actions

Sequence Number	Title	Regulation Identification Number
2566	27 CFR 7 Alcoholic Content Labeling for Malt Beverages	1512-AB17
2567	Sake Regulations	1512-AC09
2568	27 CFR 4.32(d) Removal of Requirement to Disclose Saccharin in the Labeling of Wine, Distilled Spirits and Malt Beverages	1512-AC17
2569	27 CFR 31 Liquor Dealers; Recodification of Regulations	1512-AC45
2570	27 CFR 31 Delegation of Authority in 27 CFR Part 31	1512-AC49
2571	27 CFR 19, subpart W Proposed Revisions of 27 CFR Part 19	1512-AC52
2572	27 CFR 4 Proposal to Recognize Synonyms for Petite Sirah and Zinfandel Grape Varieties	1512-AC65
2573	27 CFR 9 Petition to Establish "Capay Valley" as an American Viticultural Area	1512-AC71
2574	27 CFR 17 Taxpaid Distilled Spirits Used in Manufacturing Products Unfit for Beverage Use	1512-AC73
2575	27 CFR 19 Delegation of Authority in 27 CFR Part 19	1512-AC06
2576	27 CFR 47 Commerce in Firearms and Ammunition; Recodification of Regulations (2002R-013P)	1512-AC68
2577	27 CFR 47 Machine Guns, Destructive Devices, and Certain Other Firearms; Recodification of Regulations	1512-AC69
2578	27 CFR 55 Delegation of Authority in 27 CFR Part 55—Commerce in Explosives	1512-AC94
2579	27 CFR 275 Implementation of Public Law 105-33, Section 9302, Requiring the Qualification of Tobacco Product Importers and Miscellaneous Technical Amendments	1512-AC07
2580	27 CFR 275 Prohibited Marks on Packages of Tobacco Products and Cigarette Papers and Tubes Imported or Brought into the United States	1512-AC14
2581	27 CFR 270 Elimination of Statistical Classes for Large Cigars	1512-AC33
2582	27 CFR 40 Delegation of Authority in 27 CFR Part 40	1512-AC54
2583	27 CFR 44 Voluntary Waiver of Filing Claim for Credit, Refund, Allowance or Credit of Tax for Tobacco Products Manufactured in Canada	1512-AC64

Bureau of Alcohol, Tobacco and Firearms—Completed Actions

Sequence Number	Title	Regulation Identification Number
2584	27 CFR 251 Recodification of Part 251	1512-AC27
2585	27 CFR 4 Albarino, Black Corinth and Fiano Grape Varieties	1512-AC29
2586	27 CFR 252 Delegation of Authority in 27 CFR Part 252	1512-AC44
2587	27 CFR 4 Proposed Addition of "Tannat" as a Grape Variety Name for American Wines	1512-AC50
2588	27 CFR 251 Delegation of Authority in 27 CFR Part 251	1512-AC58
2589	27 CFR 9 Petition to Establish "California Coast" as a New American Viticultural Area	1512-AC83
2590	27 CFR 9 Petition to Expand the Lodi Viticultural Area	1512-AC92
2591	27 CFR 47 Delegation of Authority (27 CFR 47)	1512-AC86
2592	27 CFR 270 Elimination of Application to Remove Tobacco Products from Manufacturer's Premises for Experimental Purposes	1512-AC32
2593	27 CFR 44 Delegation of Authority in 27 CFR Part 44	1512-AC36

Bureau of Alcohol, Tobacco and Firearms—Discontinued Entries

Regulation Identification Number	Title	Date	Comments
1512-AA07	27 CFR 9 American Viticultural Areas	09/10/2002	Withdrawn

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Bureau of Alcohol, Tobacco and Firearms—Discontinued Entries (Continued)

Regulation Identification Number	Title	Date	Comments
1512-AC51	27 CFR 5.22 Petition to Amend the Standards of Identity for Whisky and Brandy	05/03/2002	Withdrawn

Comptroller of the Currency—Proposed Rule Stage

Sequence Number	Title	Regulation Identification Number
2594	12 CFR 19 Uniform Rules of Practice and Procedure; Regulation Review	1557-AB43
2595	Fair Credit Reporting Regulations	1557-AB78
2596	Recordkeeping Requirements for Bank Exceptions from Securities Dealer Registration	1557-AB93
2597	12 CFR 5 Rules, Policies, and Procedures for Corporate Activities and Bank Activities and Operations	1557-AB97
2598	12 CFR 19 Maintenance of Records	1557-AB99
2599	12 CFR 5 Payday Lending	1557-AC01
2600	12 CFR 28 International Banking Activities	1557-AC04
2601	12 CFR 30 Interagency Guidelines Establishing Standards for Safety and Soundness	1557-AC08
2602	12 CFR 24 Community Development Corporations, Community Development Projects, and Other Public Welfare Investments (12 CFR Part 24)	1557-AC09
2603	12 CFR 19 Removal, Suspension, and Debarment of Independent Accountants from Performance of Audit Services	1557-AC10
2604	12 CFR 5 Rules, Policies, and Procedures for Corporate Activities	1557-AC11

Comptroller of the Currency—Final Rule Stage

Sequence Number	Title	Regulation Identification Number
2605	12 CFR 3 Capital Rules	1557-AB14
2606	31 CFR 103 Customer Identification Programs for Banks, Savings Associations, and Credit Unions	1557-AC06

Comptroller of the Currency—Long-Term Actions

Sequence Number	Title	Regulation Identification Number
2607	Rules and Procedures for Claims Against OCC-Appointed Receiverships for Uninsured Financial Institutions	1557-AB59
2608	12 CFR 25 Community Reinvestment Act Regulation	1557-AB98

Comptroller of the Currency—Completed Actions

Sequence Number	Title	Regulation Identification Number
2609	12 CFR 34 Real Estate Appraisals	1557-AB70
2610	12 CFR 37 Debt Cancellation Contracts and Debt Suspension Agreements	1557-AB75
2611	12 CFR 7.1002 Electronic Activities (Formerly Electronic Banking)	1557-AB76
2612	31 CFR 1 Notice of Exempt Privacy Act Systems of Records	1557-AB83
2613	12 CFR 25 Prohibition Against Use of Interstate Branches Primarily for Deposit Production	1557-AB95
2614	12 CFR 5 Financial Subsidiaries and Noncontrolling Investments of Federal Branches and Agencies	1557-AC02
2615	12 CFR 28.15 International Banking Activities: Capital Equivalency Deposit	1557-AC05
2616	12 CFR 8 Assessment of Fees	1557-AC07

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United States Customs Service—Proposed Rule Stage

Sequence Number	Title	Regulation Identification Number
2617	19 CFR 12 Textiles and Textile Products Subject to Textile Trade Agreements	1515-AB54
2618	19 CFR 159 Liquidation; Extension; Suspension	1515-AB66
2619	19 CFR 12 Detention, Seizure, and Forfeiture of "Bootleg" Sound Recording and Music Videos of Live Musical Performances	1515-AB74
2620	19 CFR 142 Reconciliation	1515-AB85
2621	19 CFR 111 Remote Location Filing	1515-AC23
2622	19 CFR 123 Simplification of In-Transit Truck Shipments Between Canada and the United States	1515-AC65
2623	19 CFR 142 Requirements for Future Customs Transactions When Payment to Customs on Prior Transactions is Delinquent and/or Dishonored	1515-AC68
2624	19 CFR 145 Customs Examination of In-Transit Mail Shipments	1515-AC71
2625	19 CFR 24 Reimbursable Customs Inspectional Services: Increase in Hourly Rate Charge	1515-AC77
2626	19 CFR 12 Patent Surveys	1515-AC93
2627	19 CFR 122 Advance Notice Requirements for Aircraft Landings and Arrivals	1515-AD10
2628	19 CFR 162 Prior Disclosure and Lost Duty or Revenue Demands When Penalty Claim Not Issued	1515-AD13
2629	19 CFR 111 Performance of Customs Business by Parent and Subsidiary Corporations	1515-AD14

United States Customs Service—Final Rule Stage

Sequence Number	Title	Regulation Identification Number
2630	19 CFR 4 Harbor Maintenance Fee	1515-AA57
2631	19 CFR 24 Donated Cargo Exemption From Harbor Maintenance Fee	1515-AA87
2632	19 CFR 181 North American Free Trade Agreement (NAFTA)—Implementation of Duty-Deferral Program Provisions	1515-AB87
2633	19 CFR 141 Customs Entry Documentation Pursuant to Anticounterfeiting Consumer Protection Act	1515-AC15
2634	19 CFR 134 Country-of-Origin Marking	1515-AC32
2635	19 CFR 113 Importation and Entry Bond Conditions Regarding Other Agency Documentation Requirements	1515-AC44
2636	19 CFR 4 Deferral of Duty on Large Yachts Imported for Sale	1515-AC58
2637	19 CFR 4 User and Navigation Fees; Other Reimbursable Charges	1515-AC63
2638	19 CFR 10 African Growth and Opportunity Act and Generalized System of Preferences	1515-AC72
2639	19 CFR 146 Expanded Weekly Entry Procedure for Foreign Trade Zones	1515-AC74
2640	19 CFR 10 United States-Caribbean Basin Trade Partnership Act and Caribbean Basin Initiative	1515-AC76
2641	19 CFR 102 Rules of Origin for Textile and Apparel Products	1515-AC80
2642	19 CFR 24 User Fees	1515-AC81
2643	19 CFR 12 Dog and Cat Protection Act	1515-AC87
2644	19 CFR 10 Prototypes Used Solely For Product Development, Testing, Evaluation or Quality Control Purposes	1515-AC88
2645	19 CFR 10 Preferential Treatment of Brassieres Under the United States-Caribbean Basin Trade Partnership Act	1515-AC89
2646	19 CFR 141 Single Entry for Split Shipments	1515-AC91
2647	19 CFR 141 Single Entry for Unassembled or Disassembled Entities Imported on Multiple Conveyances	1515-AC94
2648	19 CFR 133 Civil Fines For Importation of Merchandise Bearing a Counterfeit Mark	1515-AC98
2649	19 CFR 122 Passenger and Crew Manifests Required for Passenger Flights in Foreign Air Transportation to the United States	1515-AC99
2650	19 CFR 191 Manufacturing Substitution Drawback: Duty Apportionment	1515-AD02
2651	19 CFR 122 Access to Customs Security Areas at Airports	1515-AD04
2652	19 CFR 141 Conditional Release Period and Customs Bond Obligations For Food, Drugs, Devices and Cosmetics	1515-AD05
2653	19 CFR 122 Passenger Name Record Information Required For Passengers On Flights In Foreign Air Transportation To Or From the United States	1515-AD06
2654	19 CFR 12 Entry of Certain Steel Products	1515-AD15

United States Customs Service—Long-Term Actions

Sequence Number	Title	Regulation Identification Number
2655	19 CFR 12 Entry of Softwood Lumber Shipments From Canada	1515-AB97
2656	19 CFR 123 Designated Land Border Crossing Locations for Certain Conveyances	1515-AC12

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United States Customs Service—Long-Term Actions (Continued)

Sequence Number	Title	Regulation Identification Number
2657	19 CFR 24 Expanded Methods of Payment of Duties, Taxes, Interest and Fees	1515-AC40
2658	19 CFR 12 Entry of Softwood Lumber Shipments from Canada	1515-AC62
2659	19 CFR 122 Private Aircraft Programs: Establishment of the General Aviation Telephonic Entry (GATE) Program and Revisions to the Overflight Program	1515-AC73
2660	19 CFR 10 Amendment to Wool Duty Refund Program	1515-AC85
2661	19 CFR 24 Procedures Governing the Border Release Advanced Screening and Selectivity (BRASS) Program	1515-AC92

United States Customs Service—Completed Actions

Sequence Number	Title	Regulation Identification Number
2662	19 CFR 177 Administrative Rulings	1515-AC56
2663	19 CFR 4 General Order Warehouses	1515-AC57
2664	19 CFR 10 Civil Aircraft	1515-AC59
2665	19 CFR 191 Merchandise Processing Fee Eligible to be Claimed as Unused Merchandise Drawback	1515-AC67
2666	19 CFR 10 Duty-Free Treatment for Certain Beverages Made with Caribbean Rum	1515-AC78
2667	19 CFR 24 Amended Procedure for Obtaining Refunds of Harbor Maintenance Fees Paid on Exports of Merchandise	1515-AC82
2668	19 CFR 132 Licenses for Certain Worsted Wool Fabrics Subject to Tariff-Rate Quota	1515-AC83
2669	19 CFR 12 Import Restrictions Imposed on Pre-Classical and Classical Archaeological Material Originating in Cyprus	1515-AC86
2670	19 CFR 122 Re-Use of Air Waybill Number on Air Cargo Manifest	1515-AD01
2671	19 CFR 132 Elimination of Tariff-Rate Quota on Imported Lamb Meat	1515-AD09
2672	19 CFR 4 Presentation of Vessel Cargo Manifest to Customs Before Cargo is Laden Aboard Vessel at Foreign Port for Transport to the United States	1515-AD11
2673	19 CFR 12 Extension of Import Restrictions Imposed on Archaeological and Ethnological Material from Peru	1515-AD12
2674	19 CFR 12 Extension of Import Restrictions Imposed on Archaeological Material from Mali	1515-AD16
2675	19 CFR 12 Extension of Import Restrictions Imposed on Archaeological Material from Guatemala	1515-AD17

Internal Revenue Service—Prerule Stage

Sequence Number	Title	Regulation Identification Number
2676	Circular 230—Phase 2 Non-Shelter Revisions	1545-BA72
2677	Communications Excise Tax; Taxable Communication Services	1545-BB04
2678	Mixed Use Output Facilities	1545-BB23

Internal Revenue Service—Proposed Rule Stage

Sequence Number	Title	Regulation Identification Number
2679	Integrated Financial Transaction	1545-AR20
2680	Intercompany Transfer Pricing for Services	1545-AR32
2681	Capital Gain Guidance Relating to CRTs	1545-AW35
2682	Constructive Sales of Appreciated Financial Positions	1545-AW97
2683	Straddles—One Side Larger Than the Other	1545-AX16
2684	Cash or Deferred Arrangements	1545-AX26
2685	Inspection of Written Determinations	1545-AX40
2686	Cash or Deferred Arrangements	1545-AX43
2687	Awarding of Costs and Certain Fees	1545-AX46
2688	Highly Compensated Employee	1545-AX48
2689	Modification to Section 367(a) Stock Transfer Regulations	1545-AX77
2690	Assumption of Partnership Liabilities	1545-AX93

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Internal Revenue Service—Proposed Rule Stage (Continued)

Sequence Number	Title	Regulation Identification Number
2691	Like-Kind Exchanges	1545-AX95
2692	Electing Mark-to-Market for Marketable Stock of a PFIC	1545-AY17
2693	Guidance on Changes to the Laws for Corporate Estimated Taxes	1545-AY22
2694	Use of Taxpayer Identifying Numbers	1545-AY24
2695	Dual Consolidated Loss Recapture Events	1545-AY27
2696	Taxable Years of CFCs and FPHCs	1545-AY30
2697	Allocation of Income and Deductions from Intangibles	1545-AY38
2698	Dollar-Value LIFO	1545-AY39
2699	Normal Retirement Age for Pension Plans	1545-AY61
2700	Liabilities Assumed in Certain Corporate Transactions	1545-AY74
2701	Normalization	1545-AY75
2702	Disclosure of Returns and Return Information in Judicial and Administrative Tax Proceedings	1545-AY89
2703	Payments For Interest in Partnership	1545-AY90
2704	Tax Shelter Penalties	1545-AY97
2705	Expenditures in Connection with the Creation of Intangible Assets	1545-BA00
2706	Allocation and Apportionment of Interest Expense	1545-BA02
2707	Reductions of Accruals and Allocations Because of Increased Age	1545-BA10
2708	Transactions Involving Obligations of Consolidated Group Members	1545-BA11
2709	Deductibility of Employer Contributions for Deferred Compensation	1545-BA13
2710	Continuation of a Consolidated Group	1545-BA14
2711	Property Exempt from Levy	1545-BA22
2712	Gasoline Tax Claims	1545-BA27
2713	Suspension of Statutes of Limitation in John Doe and Third-Party Summons Disputes and Expansion of Taxpayers' Rights to Receive Notice and Seek Judicial Review of Third Party Summonses	1545-BA31
2714	Amendments to Rules for Allocation of Basis	1545-BA32
2715	Earned Income Credit	1545-BA34
2716	Income From Sources Within Specified Possession	1545-BA37
2717	Multi-Family Housing Bonds	1545-BA45
2718	Determination of Basis of Partner's Interest; Special Rules	1545-BA50
2719	Partnership Options	1545-BA53
2720	User Fees for Offers to Compromise	1545-BA54
2721	Modification of Check the Box (Temporary)	1545-BA58
2722	Modification of Check the Box	1545-BA59
2723	Abatement of Interest on Large Erroneous Refunds	1545-BA61
2724	Allocation and Apportionment Rules: Guidance on Selected Issues	1545-BA64
2725	Provisions Regarding Cross-Border Transactions	1545-BA65
2726	Interest Other Than That of a Creditor	1545-BA69
2727	Definition of Reorganizations	1545-BA71
2728	Controlled Foreign Partnership Reporting	1545-BA77
2729	Disclosure of Relative Value of Distribution Forms	1545-BA78
2730	Redemptions Treated as Dividends	1545-BA80
2731	Partnership Transactions Involving Long-Term Contracts	1545-BA81
2732	Allocation of New Markets Tax Credit	1545-BA84
2733	Carryover and Stacking Rule Amendment	1545-BA85
2734	Guidance on Reporting of Deposit Interest Paid to Nonresident Aliens	1545-BA86
2735	Aggregate Computation and Allocation of Research Credit	1545-BA88
2736	Designated IRS Officer or Employee	1545-BA89
2737	Transfer of Notes or Stock to Provide for Satisfaction of Contested Liabilities	1545-BA90
2738	Transfer of Notes or Stock to Provide for Satisfaction of Contested Liabilities (Temporary)	1545-BA91
2739	Inclusion Ratio	1545-BA94
2740	Employment Taxes—Failure-to-Deposit Penalty	1545-BA97
2741	Designated IRS Officer or Employee (Temporary)	1545-BA98
2742	Timely Mailing Treatment	1545-BA99
2743	Hand Carry Returns	1545-BB00
2744	Reduced Exclusion of Gain from Sale or Exchange of Principal Residence	1545-BB01
2745	Reduced Exclusion of Gain from Sale or Exchange of Principal Residence (Temporary)	1545-BB02
2746	Heavy Vehicle Tax; Definition of Highway Tractor	1545-BB03
2747	Change in Use; Accelerated Cost Recovery System	1545-BB05
2748	Depreciation of Vans and Light Trucks	1545-BB06

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Internal Revenue Service—Proposed Rule Stage (Continued)

Sequence Number	Title	Regulation Identification Number
2749	Capital Account Bookup	1545-BB10
2750	Allocation of Foreign Tax Credits Among Partners	1545-BB11
2751	Distributions of Property	1545-BB12
2752	Penalties for Unauthorized Inspection of Returns	1545-BB13
2753	Structured Settlement Factoring Transactions	1545-BB14
2754	Testimony Authorizations and Requests for IRS Information	1545-BB15
2755	Investigative Disclosures	1545-BB16
2756	Investigative Disclosures (Temporary)	1545-BB17
2757	Toll Telephone Service-Definition	1545-BB18
2758	Substantiation of Incidental Expenses (Temporary)	1545-BB19
2759	Substantiation of Incidental Expenses	1545-BB20
2760	Duplicate Tax Benefits	1545-BB25
2761	Cost Sharing	1545-BB26
2762	Application of Separate Limitations to Dividends from Noncontrolled Section 902 Corporation	1545-BB28
2763	Extension of Time for Filing Returns	1545-BB29
2764	Exclusions from Gross Income of Foreign Corporations	1545-BB30
2765	Tax Shelter Disclosure Statements	1545-BB32
2766	Requirement to Maintain List of Investors in Potentially Abusive Tax Shelters	1545-BB33
2767	Other Assessable Penalties With Respect to the Preparation of Income Tax Returns for Other Persons	1545-BB34
2768	Fractional Parts of a Dollar	1545-BB35

Internal Revenue Service—Final Rule Stage

Sequence Number	Title	Regulation Identification Number
2769	Golden Parachute Payments	1545-AH49
2770	Nonrecognition of Corporate Distributions and Reorganizations Under the Foreign Investment in Real Property Tax Act	1545-AK79
2771	Computation of a Branch's Taxable Income; Taxation of Exchange Gain or Loss on Branch Remittances	1545-AM12
2772	Limitations on Passive Activity Losses and Credits—Self-Charged Items	1545-AN64
2773	Taxation of Global Trading	1545-AP01
2774	Interest-Free Adjustments	1545-AQ61
2775	Definition of "Highly Compensated Employee"	1545-AQ74
2776	Escrow Funds and Other Similar Funds	1545-AR82
2777	Mark-to-Market Upon Disposition	1545-AS85
2778	Straddles—Miscellaneous Issues	1545-AT46
2779	Agreements for Payment of Tax Liabilities in Installments	1545-AU97
2780	Definition of "Private Activity Bonds" Allocation and Accounting Regulations	1545-AU98
2781	Return of Levied Property in Certain Cases	1545-AV01
2782	Interest on Education Loans	1545-AW01
2783	Mark-to-Market Accounting for Dealers in Commodities and Traders in Securities and Commodities	1545-AW06
2784	Election To Treat Trust as Estate	1545-AW24
2785	Corporate Tax Shelter Registration	1545-AW26
2786	Intercompany Obligations	1545-AW30
2787	Reporting of Payments to Attorney	1545-AW72
2788	Qualified Offers	1545-AW99
2789	Notice of Contact of Third Parties	1545-AX04
2790	Allocation of Research Credit	1545-AX05
2791	Delay Rental Payments	1545-AX06
2792	Highway Vehicle—Definition	1545-AX10
2793	Guidance on Cost Recovery in the Entertainment Industry	1545-AX12
2794	Allocating Basis Adjustments	1545-AX18
2795	Exclusion of Gain on the Sale or Exchange of Principal Residence	1545-AX28
2796	Special Rules for Retroactive Payments Under Section 417(a)(7)(A) for Qualified Retirement Plans	1545-AX34
2797	Compensation Deferred Under Eligible Section 457(b) Plans	1545-AX52
2798	Stock Transfer Rules: Carryover of Earnings and Taxes	1545-AX65
2799	Loans to Participants or Beneficiaries from Qualified Employee Plans	1545-AX68

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Internal Revenue Service—Final Rule Stage (Continued)

Sequence Number	Title	Regulation Identification Number
2800	Requirement to Maintain List of Investors in Potentially Abusive Tax Shelters	1545-AX79
2801	Tax Shelter Disclosure Statements	1545-AX81
2802	Disclosure of Return and Return Information to Designee of Taxpayer	1545-AX85
2803	Statute of Limitations on Collection Installment Agreements	1545-AX89
2804	Definition of Income	1545-AX96
2805	Constructive Transfers and Transfers of Property to Third Parties on Behalf of a Spouse	1545-AX99
2806	Damages for Intentional or Reckless Disregard of the Internal Revenue Code	1545-AY08
2807	Investment Type Property (Prepayment)	1545-AY12
2808	Authorized Placement Agency	1545-AY18
2809	HIPAA General Nondiscrimination	1545-AY32
2810	HIPAA Nondiscrimination/Exception for Church Plans	1545-AY33
2811	HIPAA Nondiscrimination/Bona Fide Wellness Programs	1545-AY34
2812	Recognition of Gain on Certain Distributions or Stock of Securities in Connection with an Acquisition	1545-AY42
2813	Modified Guaranteed Contracts	1545-AY48
2814	Electronic Furnishing of Payee Statements	1545-AY50
2815	Disclosure of Return Information to Officers and Employees of the Department of Commerce for Certain Statistical Purposes and Related Activities	1545-AY52
2816	Tax Treatment of Cafeteria Plans	1545-AY67
2817	Obligation of States and Political Subdivisions	1545-AY71
2818	Qualified S Election for Testamentary Trusts	1545-AY76
2819	Disclosure of Returns and Return Information by Other Agencies	1545-AY77
2820	Research Credit III	1545-AY82
2821	Low-Income Taxpayer Clinics	1545-AY84
2822	New Market Tax Credit	1545-AY87
2823	Net Gift Treatment	1545-AY91
2824	Excise Tax Imposed on Foreign Insurers or Reinsurers	1545-AY93
2825	Definition of Agent and Safeguard Certifications	1545-AY94
2826	Consolidated Return Intercompany Transaction Rules	1545-BA05
2827	Mergers Involving Disregarded Entities	1545-BA06
2828	Notice of Significant Reduction in the Rate of Future Benefit Accrual	1545-BA08
2829	Consolidated Returns; Non-Applicability of Section 357(c)	1545-BA09
2830	Counting 2100 Notices	1545-BA18
2831	Catch-Up Contributions for Individuals Age 50 or Over	1545-BA24
2832	Unit Livestock Pricing Method	1545-BA25
2833	Guidance Regarding Foreign Personal Holding Company Income	1545-BA33
2834	Withholding at Treaty Rate Exception for Taxpayer Identifying Number	1545-BA38
2835	Split-Dollar Life Insurance	1545-BA44
2836	Amendment to the Definition of Refunding	1545-BA46
2837	Treatment of Funded Welfare Benefit Plans	1545-BA47
2838	Loss Limitation Rules	1545-BA52
2839	Carryback of Consolidated Net Operating Losses to Separate Return Years	1545-BA73
2840	Statutory Options	1545-BA75
2841	Earnings Calculation for Returned or Recharacterized Contributions	1545-BA82
2842	Reporting Requirements for Widely Held Fixed Investment Trusts	1545-BA83
2843	Low-Income Taxpayer Clinics	1545-BA95
2844	6038 Issues Relating to Certain Foreign Corporations and Partnerships	1545-BB36

Internal Revenue Service—Long-Term Actions

Sequence Number	Title	Regulation Identification Number
2845	Income Tax—Taxpayer's Obligation To File a Notice of Redetermination of Foreign Tax and Civil Penalties for Failure to File	1545-AC09
2846	Income Tax—Definition of Qualified Possession Source Investment Income for Purposes of Puerto Rico and Possession Tax Credit	1545-AC10
2847	FSC Transfer Pricing Rules, Distributions, Dividends Received, Deduction, and Other Special Rules for FSC	1545-AI16
2848	Information From Passport and Immigration Applicants	1545-AJ93

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Internal Revenue Service—Long-Term Actions (Continued)

Sequence Number	Title	Regulation Identification Number
2849	Foreign Corporations	1545-AK74
2850	Foreign Insurance Companies	1545-AL82
2851	Income of Foreign Governments and International Organizations	1545-AL93
2852	Clarification of Treatment of Separate Limitation Losses	1545-AM11
2853	Earnings and Profits of Controlled Foreign Corporations	1545-AM90
2854	Caribbean Basin Investments	1545-AM91
2855	Outbound Transfers of Property to Foreign Corporations	1545-AM97
2856	Railroad Unemployment Repayment Tax	1545-AN40
2857	Consolidated Alternative Minimum Tax	1545-AN73
2858	Conforming Taxable Years of CFCs and FPHCs: 1989 Change	1545-AO22
2859	Earnings Stripping Payments	1545-AO24
2860	Foreign Insurance Company—Domestic Election	1545-AO25
2861	Fringe Benefit Sourcing Under Section 861	1545-AO72
2862	Information Reporting and Record Maintenance	1545-AP10
2863	Charitable Contributions	1545-AP30
2864	Registration Required Obligations	1545-AP33
2865	Guidance in Notice 89-37, Which Treats the Receipt of a Corporate Partner's Stock by the Corporate Partner as a Circumvention of General Utilities Repeal	1545-AP52
2866	Use of GAAP Earnings as E&P of Foreign Corporations	1545-AQ55
2867	The Treatment of Accelerated Death Benefits	1545-AQ70
2868	Foreign Trusts Regulations	1545-AR25
2869	Treatment of Dual Consolidated Losses	1545-AR26
2870	Allocation of Accrued Benefits Between Employer and Employee Contributions	1545-AT82
2871	Foreign Corporations Regulations	1545-AT96
2872	Treatment of Obligation-Shifting Transactions	1545-AU19
2873	Application of Grantor Trust Rules to Nonexempt Employees' Trust	1545-AU29
2874	Recomputation of Life Insurance Reserves	1545-AU49
2875	Source Rules for Payments Made Pursuant to Certain Swap Arrangements	1545-AU89
2876	Application of Attribution Rules to Foreign Trusts	1545-AU91
2877	FASIT—Start-up/Operational/Transition	1545-AU94
2878	Electronic Transmission of Withholding Certificates	1545-AV27
2879	Removal of Temporary Regulations That Provide Rules for Substantiating Travel Expense Deductions for Members of Congress	1545-AV55
2880	Foreign Tax Credit Anti-abuse Regulation	1545-AV97
2881	Stocks and Securities Safe Harbor Exception	1545-AW13
2882	Transportation of Persons and Property by Air	1545-AW19
2883	Contingent Debt Instrument	1545-AW33
2884	Source of Income From Certain Space and Ocean Activities and for Communications Income	1545-AW50
2885	Guidance Under Subpart F Relating to Certain Hybrid Transactions	1545-AW63
2886	Education Credits	1545-AW65
2887	Certain Asset Transfers to Regulated Investment Companies (RICs) and Real Estate Investment Trusts (REITs) ...	1545-AW92
2888	Rules for Sourcing Certain Transportation Income, Space or Ocean Activity Income, and Related Foreign Base Company Shipping Income	1545-AX02
2889	Definition of Accounting Method	1545-AX21
2890	Guaranteed Investment Contracts	1545-AX22
2891	Changes in Entity Classification: Special Rule for Certain Foreign Eligible Entities	1545-AX39
2892	Definition of Private Activity Bond—Refunding Regulations	1545-AX55
2893	Allocation and Apportionment of Interest Expense and Certain Other Expenses	1545-AX72
2894	Definition of Passive Foreign Investment Company Under Section 1297	1545-AX78
2895	HIPAA Portability	1545-AX84
2896	Application of Separate Foreign Tax Credit Limitations	1545-AX88
2897	Clarification of Foreign-Based Company Sales Income Rules	1545-AX91
2898	Capitalization of Interest and Carrying Charges Properly Allocable to Straddles	1545-AX92
2899	Definition of Diesel Fuel	1545-AX97
2900	Guidance Necessary to Facilitate Electronic Tax Administration	1545-AY04
2901	Active Conduct of an Insurance Business Under PFIC Rules	1545-AY20
2902	Disallowance of Deductions and Credits for Failure to File Timely Return	1545-AY26
2903	Withholding Tax on Foreign Partners' Share of Effectively Connected Income	1545-AY28
2904	Information Reporting on Cancellation of Indebtedness	1545-AY35

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Internal Revenue Service—Long-Term Actions (Continued)

Sequence Number	Title	Regulation Identification Number
2905	Special Rules Relating to Transfers of Intangibles to Foreign Corporations	1545-AY41
2906	Special Rules for S Corporations	1545-AY44
2907	Election—Assets Acquisitions of Insurance Companies	1545-AY49
2908	Previously Taxed Earnings and Profits Under Subpart F	1545-AY54
2909	Treatment of Community Income for Certain Individuals Not Filing Joint Returns	1545-AY83
2910	Charitable Lead Interest	1545-AY86
2911	Transitional Relief for Qualified Intermediaries	1545-AY92
2912	Procurement/Purchasing Card Reporting	1545-BA17
2913	Application of the Federal Insurance Contributions Act, Federal Unemployment Tax Act and Collection of Income Tax at Source to Statutory Stock Options	1545-BA26
2914	Transfers of C Corporation Property to RICs or REITs	1545-BA36
2915	Treatment of Certain Obligation-shifting Transactions	1545-BA41
2916	Information Reporting for Qualified Tuition and Related Expenses; Magnetic Media Filing Requirements for Information Returns	1545-BA43
2917	Compensatory Stock Options Under Section 482	1545-BA57
2918	Required Distributions from Retirement Plans	1545-BA60
2919	Circular 230—Tax Shelter Amendments	1545-BA70
2920	Foreign Corporations—Treatment of Distributions or Liquidations	1545-BA79
2921	Allocation and Apportionment of Interest Expense	1545-BA92
2922	Earnings and Profits Attribution Principles	1545-BA93
2923	Guidance To Facilitate Electronic Tax Administration	1545-BA96
2924	Disclosure of Reportable Transactions	1545-BB07
2925	Registration of Reportable Transactions	1545-BB08
2926	List Maintenance Requirement for Reportable Transactions	1545-BB09
2927	Authorization for IRS to Charge Fees For Copying Exempt Organization Returns	1545-BB21
2928	Authorization for IRS to Charge Fees For Copying Exempt Organizations Returns (Temporary)	1545-BB22
2929	Structured Settlement Factoring Transactions (Temporary)	1545-BB24
2930	Accrual Rules for Creditable Foreign Taxes and Guidance on Change in Taxable Year	1545-BB27
2931	Treatment of Services Under Section 482	1545-BB31

Internal Revenue Service—Completed Actions

Sequence Number	Title	Regulation Identification Number
2932	Electing Small Business Trust	1545-AU76
2933	Required Distributions From Qualified Plans and Individual Retirement Plans	1545-AV82
2934	Middleman Regulation	1545-AW48
2935	Relief From Joint and Several Liability on Joint Return	1545-AW64
2936	Information Reporting for Payments of Interest on Education Loans	1545-AW67
2937	Modifications and Additions to the Unified Partnership Audit Procedures	1545-AW86
2938	Compromises	1545-AW88
2939	Transfer of REMIC Residual Interest	1545-AW98
2940	Change of Annual Accounting Period	1545-AX15
2941	Agent for the Consolidated Group	1545-AX56
2942	Equity Options with Flexible Terms	1545-AX66
2943	Clarification of Entity Classification Rules	1545-AX75
2944	Determination of Basis of Partners' Interest; Special Rules	1545-AX94
2945	Hedging Transactions	1545-AY02
2946	Regulations Governing Practice Before the Internal Revenue Service	1545-AY05
2947	Guidance for Imposing Tax Liability on Foreign Persons	1545-AY13
2948	Mid-Contract Change in Taxpayer	1545-AY31
2949	Guidance Under Subpart F Relating to Partnerships	1545-AY45
2950	Guidance Necessary to Facilitate Electronic Tax Administration	1545-AY56
2951	Insurance Companies—Tax Under Subchapter L	1545-AY60
2952	Foreign Partners	1545-AY66
2953	Notice to Interested Parties	1545-AY68
2954	Required Distributions from Retirement Plans	1545-AY69

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Internal Revenue Service—Completed Actions (Continued)

Sequence Number	Title	Regulation Identification Number
2955	Required Distributions from Retirement Plans	1545-AY70
2956	Guidance Under Section 355(e); Recognition of Gain on Certain Distributions of Stock or Securities in Connection with an Acquisition	1545-BA55
2957	Disclosures of Return Information to Officers and Employees of the Department of Agriculture for Certain Statistical Purposes and Related Activities	1545-BA56
2958	Modification of Tax Shelter Rules III	1545-BA62
2959	Taxation of Tax-Exempt Organization's Income from Corporate Sponsorship	1545-BA68
2960	Loss Limitation Rules—Amended	1545-BA74
2961	Carryback of Consolidated Net Operating Losses to Separate Return Years	1545-BA76
2962	Refund of Mistaken Contributions	1545-BA87

Internal Revenue Service—Discontinued Entries

Regulation Identification Number	Title	Date	Comments
1545-AJ57	Income Tax—Reciprocal Exemptions for Certain Transportation Income	08/02/2002	Withdrawn
1545-AU15	Reporting Requirements for Widely Held Fixed Investment Trusts	06/20/2002	Withdrawn
1545-AW21	Estate Tax Deduction for Qualified Family-Owned Business Interests (QFOBI)	04/30/2002	Withdrawn
1545-AW36	Disregarded Entities	11/15/2001	Withdrawn
1545-AW61	Merchandise Regulation	07/31/2002	Withdrawn
1545-AY62	Guidance on Reporting of Deposit Interest Paid to Nonresident Aliens	08/02/2002	Withdrawn
1545-AY95	Termination of QSub Election	08/09/2002	Withdrawn
1545-BA12	Guidance Regarding the Treatment by a Corporation of Financial Instruments Based on the Value of that Corporation's Stock	08/12/2002	Withdrawn
1545-BA15	Consolidated Returns; Investment Adjustments Involving Preferred Stock	08/08/2002	Withdrawn
1545-BA35	Disclosures of Return Information to Officers and Employees of the Department of Agriculture for Certain Statistical Purposes and Related Activities	06/19/2002	Withdrawn
1545-BA63	Primary Profit Motive	07/24/2002	Withdrawn
1545-BA66	Modification of Tax Shelter Rules III	05/08/2002	Withdrawn
1545-BA67	Modification of Tax Shelter Rules III (Temporary)	05/08/2002	Withdrawn

Office of Thrift Supervision—Proposed Rule Stage

Sequence Number	Title	Regulation Identification Number
2963	12 CFR 567 Capital Rules	1550-AB11
2964	12 CFR 571 Fair Credit Reporting	1550-AB33

Office of Thrift Supervision—Final Rule Stage

Sequence Number	Title	Regulation Identification Number
2965	12 CFR 550 Recordkeeping and Confirmation Requirements for Securities Transactions; Fiduciary Powers of Savings Associations	1550-AB49
2966	12 CFR 562 Regulatory Reporting Standards: Qualifications for Independent Public Accounts Performing Audit Services for Voluntary Audit Filers	1550-AB54

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Office of Thrift Supervision—Long-Term Actions

Sequence Number	Title	Regulation Identification Number
2967	12 CFR 545 Directors and Officers	1550-AB19
2968	12 CFR 563e Community Reinvestment Act	1550-AB48

Office of Thrift Supervision—Completed Actions

Sequence Number	Title	Regulation Identification Number
2969	12 CFR 563b Mutual Savings Associations, Mutual Holding Company Reorganizations, and Conversions	1550-AB24
2970	12 CFR 567 Capital: Qualifying Mortgage Loan, Interest Rate Risk Component, and Miscellaneous Changes	1550-AB45
2971	12 CFR 560 Alternative Mortgage Transaction Parity Act; Preemption	1550-AB51

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

Proposed Rule Stage

2459. • AMENDMENTS TO THE GOVERNMENT SECURITIES ACT REGULATIONS: CUSTOMER PROTECTION-RESERVES AND CUSTODY OF SECURITIES

Priority: Substantive, Nonsignificant

Legal Authority: 15 USC 78o-5(b)(1)(A); 15 USC 78o-5(b)(4)

CFR Citation: 17 CFR 403.4

Legal Deadline: None

Abstract: The proposal would allow for the expansion of the categories of collateral registered Government securities brokers and dealers may pledge when borrowing fully paid or excess margin securities from customers. This proposal is a conforming technical amendment to the Government Securities Act regulations based on the Securities and Exchange Commission's previously proposed

revisions to its customer protection requirements for brokers and dealers subject to the requirements of 17 CFR 240.15c3-3(b)(3).

Timetable:

Action	Date	FR Cite
NPRM	01/00/03	
NPRM Comment	02/00/03	
Period End		

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

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RIN: 1505-AA94

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

Final Rule Stage

2460. AMENDMENTS TO THE LARGE POSITION RULES

Priority: Substantive, Nonsignificant

Legal Authority: 15 USC 78o-5(f)

CFR Citation: 17 CFR 420

Legal Deadline: None

Abstract: The rule amends the large position recordkeeping and reeporting requirements pertaining to very large positions in certain Treasury securities.

The modifications will improve the information available to Treasury and other regulators.

Timetable:

Action	Date	FR Cite
NPRM	07/31/02	67 FR 49630
NPRM Comment	09/16/02	
Period End		
Final Action	01/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

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TREAS—DO

Final Rule Stage

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RIN: 1505-AA88

2461. • DEPARTMENT OF THE TREASURY ACQUISITION REGULATION

Priority: Substantive, Nonsignificant

Legal Authority: EO 12931, as amended, 41 USC 401, et seq; 41 USC 414; 31 USC 5136; 48 CFR ch 1, subpart 1.3

CFR Citation: 48 CFR ch 10

Legal Deadline: None

Abstract: The Department of the Treasury is revising the Department of the Treasury Regulation (DTAR) in its entirety. Treasury has rewritten the DTAR into plain English, and has also updated the regulation to reflect changes to the Federal Acquisition Regulation. The DTAR includes both policy direction and regulatory guidance.

Timetable:

Action	Date	FR Cite
Interim Final Rule	11/00/02	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

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2462. • TREASURY DEBT COLLECTION

Priority: Substantive, Nonsignificant

Legal Authority: 5 USC 5514; 26 USC 6402; 31 USC 321; 31 USC 3701; 31 USC 3711; 31 USC 3716 to 3718; 31 USC 3720A; 31 USC 3720B; 31 USC 3720D

CFR Citation: 31 CFR 5

Legal Deadline: None

Abstract: This rule updates the Department of the Treasury's debt collection regulations to conform with the Debt Collection Improvement Act of 1996, the revised Federal Claims Collection Standards, and other laws applicable to the collection of debts owed to Treasury. This rule also updates Treasury's regulations governing the offset of Treasury-issued payments to collect debts owed to other Federal agencies.

Timetable:

Action	Date	FR Cite
Interim Final Rule	11/00/02	
Interim Final Rule Comment Period End	12/00/02	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal

Agency Contact: Cathy Thomas, Department of the Treasury, Metropolitan Square Room 6228, Office of the Deputy Chief Financial Officer, 1500 Pennsylvania Avenue NW., Washington, DC 20220
Phone: 202 622-0817
Fax: 202 622-2318
RIN: 1505-AA90

2463. • BANK ENTERPRISE AWARD (BEA) PROGRAM

Priority: Substantive, Nonsignificant

Legal Authority: 12 USC 1834a; 12 USC 4703 note; 12 USC 4713; 31 USC 321; PL 104-19

CFR Citation: 12 CFR 1806

Legal Deadline: None

Abstract: The revisions contain a number of changes, which clarify current requirements, and change some others. This rule also simplifies current requirements and updates various references. However, in order to facilitate implementation of the BEA Program regulations by participating insured depository institutions, the complete text of the regulations, as amended, is published by this interim rule.

Timetable:

Action	Date	FR Cite
Interim Final Rule	11/00/02	
Interim Final Rule Comment Period End	01/00/03	

Action	Date	FR Cite
Interim Final Rule Effective	11/00/02	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Ashanti McCallum, Legal Assistant, Department of the Treasury, Suite 200, 601 13th Street NW., Washington, DC 20005
Phone: 202 622-9018
Fax: 202 622-8244
Email: mccallum@cdfi.treas.gov
RIN: 1505-AA91

2464. • COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS (CDFI) PROGRAM

Priority: Substantive, Nonsignificant

Legal Authority: 12 USC 4703; 12 USC 4703 note; 12 USC 4717; 31 USC 321

CFR Citation: 12 CFR 1805

Legal Deadline: None

Abstract: This revised interim rule: revises the primary mission eligibility test to comply with the plain meaning of the Community Development Banking and Financial Institutions Act of 1994 (the Act); reduces the frequency of previously approved collections of information by replacing semiannual reporting requirements with annual reporting requirements; clarifies the terms and conditions underlying an award of assistance prior to the execution of an assistance program; achieves regulatory economy and efficiency by deleting references to application content requirements and other matters that have been and will continue to be thoroughly addressed in the various applications and in the Notices of Funds Availability (NOFA); and makes technical and clarifying changes that the Fund believes will generally inure to the benefit of CDFIs and entities proposing to become CDFIs.

Timetable:

Action	Date	FR Cite
NPRM	11/00/02	
NPRM Comment Period End	01/00/03	
Interim Final Rule	11/00/02	
Interim Final Rule Comment Period End	01/00/03	

TREAS—DO

Final Rule Stage

Action	Date	FR Cite
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Interim Final Rule Effective	11/00/02	
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Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Ashanti McCallum, Legal Assistant, Department of the Treasury, Suite 200, 601 13th Street NW., Washington, DC 20005
Phone: 202 622-9018
Fax: 202 622-8244
Email: mccallum@cdfi.treas.gov

RIN: 1505-AA92

2465. • COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS (CDFI) PROGRAM NPRM

Priority: Substantive, Nonsignificant

Legal Authority: 12 USC 4703; 12 USC 4703 note; 12 USC 4717; 31 USC 321

CFR Citation: 12 CFR 1805

Legal Deadline: None

Abstract: We are proposing changes to require entities certified by us as Community Development Financial Institutions (CDFIs) to submit reports that we may from time to time require to enable us to better: 1) evaluate the impact of the CDFI Program; and 2) monitor such entities' continued eligibility as certified CDFIs. We are also proposing to give the Fund the discretion to decertify a certified CDFI that does not timely submit such required reports.

Timetable:

Action	Date	FR Cite
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NPRM	11/00/02	
NPRM Comment Period End	01/00/03	
Interim Final Rule	11/00/02	
Interim Final Rule Comment Period End	01/00/03	
Interim Final Rule Effective	11/00/02	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Ashanti McCallum, Legal Assistant, Department of the Treasury, Suite 200, 601 13th Street NW., Washington, DC 20005
Phone: 202 622-9018
Fax: 202 622-8244
Email: mccallum@cdfi.treas.gov

RIN: 1505-AA93

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

Long-Term Actions

2466. POSSIBLE REGULATION OF ACCESS TO ACCOUNTS AT FINANCIAL INSTITUTIONS THROUGH PAYMENT SERVICE PROVIDERS

Priority: Substantive, Nonsignificant. Major status under 5 USC 801 is undetermined.

CFR Citation: 31 CFR ch II

Timetable:

Action	Date	FR Cite
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ANPRM	01/08/99	64 FR 1149
ANPRM Comment Period End	04/08/99	

Next Action Undetermined

Regulatory Flexibility Analysis Required: Undetermined

Government Levels Affected: None

Agency Contact: Roger Bezdek
Phone: 202 622-1807

RIN: 1505-AA74

2467. FINANCIAL ACTIVITIES OF FINANCIAL SUBSIDIARIES

Priority: Substantive, Nonsignificant

CFR Citation: Not Yet Determined

Timetable:

Action	Date	FR Cite
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Interim Final Rule	03/20/00	65 FR 14819
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Action	Date	FR Cite
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Interim Final Rule Effective	03/14/00	
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Interim Final Rule Comment Period End	05/15/00	
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Next Action Undetermined

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Gary W. Sutton
Phone: 202 622-1976
Fax: 202 622-1974
Email: gary.sutton@do.treas.gov

Next Action Undetermined

RIN: 1505-AA80

2468. FINANCIAL SUBSIDIARIES

Priority: Substantive, Nonsignificant

CFR Citation: Not Yet Determined

Timetable: Next Action Undetermined

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Gary W. Sutton
Phone: 202 622-1976
Fax: 202 622-1974
Email: gary.sutton@do.treas.gov

Next Action Undetermined

RIN: 1505-AA81

2469. SECRETARY'S DETERMINATION OF REAL ESTATE BROKERAGE

Priority: Substantive, Nonsignificant

CFR Citation: 12 CFR 1501.2

Timetable:

Action	Date	FR Cite
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NPRM	01/03/01	66 FR 307
NPRM Comment Period End	03/02/01	

NPRM Comment Period Extended	05/01/01	66 FR 12440
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Next Action Undetermined

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Gary W. Sutton
Phone: 202 622-1976
Fax: 202 622-1974
Email: gary.sutton@do.treas.gov

Next Action Undetermined

RIN: 1505-AA84

2470. SECRETARY'S DETERMINATION OF OTHER ACTIVITIES FINANCIAL IN NATURE

Priority: Substantive, Nonsignificant

CFR Citation: 12 CFR 1501.2

Timetable:

Action	Date	FR Cite
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Interim Final Rule	01/02/01	66 FR 257
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Long-Term Actions

Action	Date	FR Cite
Interim Final Rule Effective	01/02/01	
Interim Final Rule Comment Period End	02/02/01	

Next Action Undetermined

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Gary W. Sutton
Phone: 202 622-1976

Fax: 202 622-1974
Email: gary.sutton@do.treas.gov
RIN: 1505-AA85

2471. COMMON RULE SUSPENSION AND DEBARMENT

Priority: Substantive, Nonsignificant
CFR Citation: 31 CFR 19; 31 CFR 20
Timetable:

Action	Date	FR Cite
NPRM	01/23/02	67 FR 3265

Action	Date	FR Cite
NPRM Comment Period End	03/25/02	

Next Action Undetermined

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Cathy Thomas
Phone: 202 622-0817
Fax: 202 622-2318
RIN: 1505-AA86

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

Completed Actions

2472. COUNTER MONEY LAUNDERING REQUIREMENTS—CORRESPONDENT ACCOUNTS; FOREIGN SHELL BANKS

Priority: Substantive, Nonsignificant
CFR Citation: 31 CFR 103

Completed:

Reason	Date	FR Cite
Transferred To	1506-09/23/02	AA35

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Gary W. Sutton
Phone: 202 622-1976
Fax: 202 622-1974
Email: gary.sutton@do.treas.gov

RIN: 1505-AA87
BILLING CODE 4810-25-S

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

Proposed Rule Stage

2473. AMENDMENT TO THE BANK SECRECY ACT REGULATIONS—DELEGATION OF AUTHORITY TO ASSESS CIVIL MONEY PENALTIES ON DEPOSITORY INSTITUTIONS

Priority: Substantive, Nonsignificant
Legal Authority: 31 USC 5321(e), Bank Secrecy Act

CFR Citation: 31 CFR 103

Legal Deadline: None

Abstract: This NPRM proposes to delegate to the appropriate Federal banking regulatory agencies, the authority to assess civil money penalties on depository institutions for violations of the Bank Secrecy Act. The regulation would prescribe the parameters of the delegated authority.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal

Agency Contact: Office of the Chief Counsel, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183

Phone: 703 905-3590
Fax: 703 905-3735

RIN: 1506-AA08

2474. AMENDMENTS TO THE BANK SECRECY ACT REGULATIONS—REQUIREMENT THAT FINANCIAL INSTITUTIONS ESTABLISH ANTI-MONEY LAUNDERING PROGRAMS

Priority: Substantive, Nonsignificant

Legal Authority: 31 USC 5316(h)

CFR Citation: 31 CFR 103.65; 31 CFR 103.66; 31 CFR 103.67

Legal Deadline: Final, Statutory, April 24, 2002, PL 107-56, sec 352.

Abstract: FinCEN will issue a series of regulations regarding anti-money laundering program requirements for various financial institutions, as defined in the Bank Secrecy Act (BSA).

Timetable:

Anti-Money Laundering Programs for Businesses Engaged in Vehicle Sales, Including Automobile, Airplane & Boat Sales
NPRM 12/00/02

Anti-Money Laundering Programs for Dealers in Precious Metals, Stones or Jewels

NPRM 11/00/02

Anti-Money Laundering Programs for Financial Institutions

Interim Final Rule 04/29/02 (67 FR 21110)

Interim Final Rule Comment Period End 05/29/02

Final Action 12/00/02

Anti-Money Laundering Programs for Insurance Companies

NPRM 09/26/02 (67 FR 60625)

NPRM Comment Period End 11/25/02

Final Rule 12/00/02

Anti-Money Laundering Programs for Loan & Finance Companies

NPRM 11/00/02

Anti-Money Laundering Programs for Money Services Businesses

Interim Final Rule 04/29/02 (67 FR 21114)

Interim Final Rule Comment Period End 05/29/02

Final Action 12/00/02

Anti-Money Laundering Programs for Mutual Funds

Interim Final Rule 04/29/02 (67 FR 21117)

Interim Final Rule Comment Period End 05/29/02

Final Action 12/00/02

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Proposed Rule Stage

Anti-Money Laundering Programs for Operators of a Credit Card System
Interim Final Rule 04/29/02 (67 FR 21121)
Interim Final Rule Comment Period End 05/29/02
Final Action 12/00/02

Anti-Money Laundering Programs for Unregistered Investment Companies
NPRM 09/26/02 (67 FR 60617)
NPRM Comment Period End 11/25/02
Final Rule 12/00/02

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Office of the Chief Counsel, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183
Phone: 703 905-3590
Fax: 703 905-3735

RIN: 1506-AA28

2475. • FINANCIAL CRIMES ENFORCEMENT NETWORK; AMENDMENT TO THE BANK SECRECY ACT REGULATIONS— REQUIREMENT THAT CURRENCY EXCHANGERS REPORT SUSPICIOUS TRANSACTIONS

Priority: Substantive, Nonsignificant

Legal Authority: 31 USC 5318(g)

CFR Citation: 31 CFR 103.20

Legal Deadline: None

Abstract: This NPRM proposes to require currency exchangers to report suspicious transactions to the Department of the Treasury. The amendments constitute a further step in

the creation of a comprehensive systems (to which other money services businesses are already subject) for the reporting of suspicious transactions by financial institutions. Such a system is a core component of the counter-money laundering strategy of the Department of the Treasury.

Timetable:

Action	Date	FR Cite
NPRM	10/17/02	67 FR 64075
NPRM Comment Period End	12/16/02	
Final Rule	01/00/03	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Federalism: Undetermined

Agency Contact: Office of the Chief Counsel, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183
Phone: 703 905-3590
Fax: 703 905-3735

RIN: 1506-AA34

2476. • FINANCIAL CRIMES ENFORCEMENT NETWORK; AMENDMENT TO THE BANK SECRECY ACT REGULATIONS REQUIREMENT THAT INSURANCE COMPANIES REPORT SUSPICIOUS TRANSACTIONS

Priority: Substantive, Nonsignificant

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

CFR Citation: 31 CFR 103.16

Legal Deadline: None

Abstract: This NPRM proposes to require insurance companies to report suspicious transactions to the Department of the Treasury. The amendments constitute a further step in the creation of a comprehensive system for the reporting of suspicious transactions by the major categories of financial institutions operating in the U.S. as a part of the counter-money laundering program of the Department of the Treasury.

Timetable:

Action	Date	FR Cite
NPRM	10/17/02	67 FR 64067
NPRM Comment Period End	12/16/02	
Final Rule	01/00/03	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Office of the Chief Counsel, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183
Phone: 703 905-3590
Fax: 703 905-3735

RIN: 1506-AA36

Department of the Treasury (TREAS)

Final Rule Stage

Financial Crimes Enforcement Network (FINCEN)

2477. AMENDMENT TO THE BANK SECRECY ACT REGULATIONS REGARDING REPORTING OF CROSS-BORDER TRANSPORTATION OF CERTAIN MONETARY INSTRUMENTS

Priority: Substantive, Nonsignificant

Legal Authority: 31 USC 5312(a)(3), Bank Secrecy Act

CFR Citation: 31 CFR 103

Legal Deadline: None

Abstract: This rule will require reporting of cross-border transportation of certain negotiable instruments.

Timetable:

Action	Date	FR Cite
NPRM	01/22/97	62 FR 3249
NPRM Comment Period End	04/22/97	
Final Action	06/00/03	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Office of the Chief Counsel, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183
Phone: 703 905-3590
Fax: 703 905-3735

RIN: 1506-AA15

2478. AMENDMENT TO THE BANK SECRECY ACT REGULATIONS— EXEMPTIONS FROM THE REQUIREMENT TO REPORT TRANSACTIONS IN CURRENCY

Priority: Substantive, Nonsignificant

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

CFR Citation: 31 CFR 103

Legal Deadline: None

Abstract: This document contains an interim rule that further reforms and simplifies the process by which depository institutions may exempt transactions of retail and other

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businesses from the requirement to report transactions in currency in excess of \$10,000. The interim 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.

Timetable:

Action	Date	FR Cite
Interim Final Rule	07/28/00	65 FR 46356
Interim Final Rule Effective	07/31/00	
Interim Final Rule Comment Period End	09/26/00	
Final Action	06/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Office of the Chief Counsel, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183
Phone: 703 905-3590
Fax: 703 905-3735

RIN: 1506-AA23

2479. AMENDMENT TO THE BANK SECRECY ACT REGULATIONS—REQUIREMENT THAT NONFINANCIAL TRADES OR BUSINESSES REPORT CERTAIN CURRENCY TRANSACTIONS

Priority: Substantive, Nonsignificant

Legal Authority: 12 USC 1829b; 12 USC 1951 to 1959; 31 USC 5311 et seq.; PL 107-56

CFR Citation: 31 CFR 103.30

Legal Deadline: Final, Statutory, April 26, 2002, Interim rule published 12/31/2001.

Abstract: This document contains an interim rule amending the Bank Secrecy Act regulations to require certain persons to report currency received in the course of their trade or business.

Timetable:

Action	Date	FR Cite
NPRM	12/31/01	66 FR 67685
NPRM Comment Period End	03/01/02	
Interim Final Rule	12/31/01	66 FR 67680
Final Action	12/00/02	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Office of the Chief Counsel, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183
Phone: 703 905-3590
Fax: 703 905-3735

RIN: 1506-AA25

2480. • DUE DILIGENCE REQUIREMENTS FOR CORRESPONDENT ACCOUNTS AND PRIVATE BANKING ACCOUNTS

Priority: Substantive, Nonsignificant

Unfunded Mandates: Undetermined

Legal Authority: 31 USC 5318(i)

CFR Citation: 31 CFR 103.175-103.178

Legal Deadline: Final, Statutory, July 23, 2002, PL 107-56, sec 312.

Abstract: Section 5318(i) of title 31, U.S. Code, added by section 312 of the Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act (USA PATRIOT Act) of 2001 requires U.S. financial institutions to establish due diligence policies, procedures, and controls reasonably designed to detect and report money laundering through correspondent accounts and private banking accounts that U.S. financial institutions establish or maintain for non-U.S. persons. Section 312 takes effect on July 23, 2002, whether or not Treasury has issued a final rule implementing that provision.

Timetable:

Action	Date	FR Cite
NPRM	05/30/02	67 FR 37736
NPRM Comment Period End	07/01/02	
Interim Final Rule	07/23/02	67 FR 48347
Interim Final Rule Effective	07/23/02	
Interim Final Rule Comment Period End	08/22/02	
Final Action	11/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Federalism: Undetermined

Agency Contact: Office of the Chief Counsel, Department of the Treasury,

Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183
Phone: 703 905-3590
Fax: 703 905-3735

RIN: 1506-AA29

2481. • CUSTOMER IDENTIFICATION PROGRAMS FOR BANKS, SAVINGS ASSOCIATIONS, AND CREDIT UNIONS

Priority: Substantive, Nonsignificant

Legal Authority: 31 USC 5318(l)

CFR Citation: 31 CFR 103.121

Legal Deadline: Final, Statutory, October 25, 2002, PL 107-56, sec 352.

Abstract: This NPRM proposes to require banks, savings associations, and credit unions to establish written customer identification programs.

Timetable:

Action	Date	FR Cite
NPRM	07/23/02	67 FR 48290
NPRM Comment Period End	09/06/02	
Final Action	11/00/02	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Federalism: Undetermined

Agency Contact: Office of the Chief Counsel, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183
Phone: 703 905-3590
Fax: 703 905-3735

RIN: 1506-AA31

2482. • CUSTOMER IDENTIFICATION PROGRAM FOR BROKER-DEALERS

Priority: Substantive, Nonsignificant

Legal Authority: 31 USC 5318(l)

CFR Citation: 31 CFR 103.122

Legal Deadline: Final, Statutory, October 25, 2002, PL 107-56, sec 352.

Abstract: This NPRM proposes to require securities broker-dealers to establish written customer identification programs.

Timetable:

Action	Date	FR Cite
NPRM	07/23/02	67 FR 48206
NPRM Comment Period End	09/06/02	
Final Action	11/00/02	

Regulatory Flexibility Analysis

Required: No

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Final Rule Stage

Government Levels Affected: None**Federalism:** Undetermined**Agency Contact:** Office of the Chief Counsel, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183
Phone: 703 905-3590
Fax: 703 905-3735**RIN:** 1506-AA32**CFR Citation:** 31 CFR 103.131**Legal Deadline:** Final, Statutory, October 25, 2002, PL 107-56, sec 352.**Abstract:** This NPRM proposes to require mutual funds to establish written customer identification programs.**Timetable:**

Action	Date	FR Cite
NPRM	07/23/02	67 FR 48318
NPRM Comment Period End	09/06/02	
Final Action	11/00/02	

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None**Federalism:** Undetermined**Agency Contact:** Office of the Chief Counsel, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183
Phone: 703 905-3590
Fax: 703 905-3735**RIN:** 1506-AA33**2483. ● CUSTOMER IDENTIFICATION PROGRAM FOR MUTUAL FUNDS****Priority:** Substantive, Nonsignificant**Legal Authority:** 31 USC 5318(l)**Department of the Treasury (TREAS)
Financial Crimes Enforcement Network (FINCEN)**

Long-Term Actions

2484. AMENDMENTS TO THE BANK SECRECY ACT REGULATIONS—SPECIAL REPORTING AND RECORDKEEPING REQUIREMENTS—MONEY SERVICES BUSINESSES (MSBS)**Priority:** Substantive, Nonsignificant**CFR Citation:** 31 CFR 103**Timetable:**

Action	Date	FR Cite
NPRM	05/21/97	62 FR 27909
NPRM Comment Period End	09/30/97	
Final Action	To Be Determined	

Regulatory Flexibility Analysis Required: Undetermined**Government Levels Affected:** None**Agency Contact:** Office of the Chief Counsel
Phone: 703 905-3590
Fax: 703 905-3735**RIN:** 1506-AA19**Department of the Treasury (TREAS)
Financial Crimes Enforcement Network (FINCEN)**

Completed Actions

2485. AMENDMENTS TO THE BANK SECRECY ACT REGULATIONS—SUSPICIOUS ACTIVITY REPORTING—BROKER/DEALERS**Priority:** Substantive, Nonsignificant**CFR Citation:** 31 CFR 103**Completed:**

Reason	Date	FR Cite
Final Action	07/01/02	67 FR 44048

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None**Agency Contact:** Office of the Chief Counsel
Phone: 703 905-3590
Fax: 703 905-3735**RIN:** 1506-AA21**2486. AMENDMENTS TO THE BANK SECRECY ACT REGULATIONS—SUSPICIOUS ACTIVITY REPORTING—CASINOS****Priority:** Substantive, Nonsignificant**CFR Citation:** 31 CFR 103**Completed:**

Reason	Date	FR Cite
Final Action	09/26/02	67 FR 60722

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None**Agency Contact:** Office of the Chief Counsel
Phone: 703 905-3590
Fax: 703 905-3735**RIN:** 1506-AA22**2487. FINANCIAL CRIMES ENFORCEMENT NETWORK; SPECIAL INFORMATION SHARING PROCEDURES TO DETER MONEY LAUNDERING AND TERRORIST ACTIVITY****Priority:** Substantive, Nonsignificant**CFR Citation:** 31 CFR 103.90; 31 CFR 103.110**Completed:**

Reason	Date	FR Cite
Final Action	09/26/02	67 FR 60579

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None**Agency Contact:** Office of the Chief Counsel
Phone: 703 905-3590
Fax: 703 905-3735**RIN:** 1506-AA27

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Completed Actions

2488. • NOTICE OF WITHDRAWAL OF EXEMPTION**Priority:** Substantive, Nonsignificant**Legal Authority:** 31 USC 5318(a)(6); 31 CFR 103.86**CFR Citation:** None**Legal Deadline:** None

Abstract: This notice rescinded an exemption from the provisions of the Bank Secrecy Act regulations granted in 1972 to persons required to register as brokers or dealers in securities ("broker-dealers") solely to permit the sale of variable annuities contracts issued by life insurance companies. Such entities must now comply with Bank Secrecy Act regulations with respect to activity requiring the company to register with the Securities Exchange Commission as a broker-dealer.

Timetable:

Action	Date	FR Cite
Final Action	07/24/02	67 FR 48388
Final Action Effective	08/23/02	

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None

Agency Contact: Office of the Chief Counsel, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183
Phone: 703 905-3590
Fax: 703 905-3735

RIN: 1506-AA30**2489. COUNTER MONEY LAUNDERING REQUIREMENTS—CORRESPONDENT ACCOUNTS; FOREIGN SHELL BANKS****Priority:** Substantive, Nonsignificant**CFR Citation:** 31 CFR 103**Completed:**

Reason	Date	FR Cite
Final Rule	09/26/02	67 FR 60562

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None

Agency Contact: Office of the Chief Counsel
Phone: 703 905-3590
Fax: 703 905-3735

Related RIN: Previously reported as 1505-AA87**RIN:** 1506-AA35

BILLING CODE 4820-02-S

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

Proposed Rule Stage

2490. INDORSEMENT AND PAYMENT OF CHECKS DRAWN ON THE UNITED STATES TREASURY**Priority:** Substantive, Nonsignificant

Legal Authority: 5 USC 301; 12 USC 391; 31 USC 321; 31 USC 3327; 31 USC 3328; 31 USC 3331; 31 USC 3334; 31 USC 3343; 31 USC 3702; 31 USC 3702 note; 31 USC 3711; 31 USC 3712; 31 USC 3716; 31 USC 3717; 318 US 363 (1943); 332 US 234 (1947)

CFR Citation: 31 CFR 240**Legal Deadline:** None

Abstract: Notice of proposed rulemaking II (NPRM II) was a reissuance of NPRM I published on 9/21/95, which proposed to fix the time by which Treasury can decline payment on Treasury checks, provide financial institutions with a date certain for final payments, and provide greater clarity by defining previously undefined terms. NPRM I also proposed that the Department of the Treasury may instruct Federal Reserve Banks to intercept benefit payment checks to deceased payees and to return, unpaid, those checks. In addition to the revisions proposed in NPRM I, NPRM II announced the Department of the Treasury's intent that this regulation supersede Federal common law regarding the risk of loss on checks

containing forged disbursing officer signatures, such as counterfeits. The Interim Final Rule will amend this regulation to implement provisions of the Debt Collection Improvement Act of 1996 authorizing the collection of debts owed by presenting banks through Treasury Check Offset. NPRM III is a reissuance of NPRM II and will address, at a minimum, the issues in NPRMs I and II.

Timetable:

Action	Date	FR Cite
NPRM I	09/21/95	60 FR 48940
NPRM Comment Period End	11/06/95	
NPRM II	05/30/97	62 FR 29314
NPRM III	12/00/02	
Interim Final Rule	12/00/02	

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

Agency Contact: Ronald E. Brooks, Senior Program and Policy Analyst, Financial Operations, Department of the Treasury, Financial Management Service, Room 725-D, 3700 East-West Highway, Hyattsville, MD 20782
Phone: 202 874-7573
Email: ronald.brooks@fms.treas.gov

RIN: 1510-AA45**2491. CLAIMS ON ACCOUNT OF TREASURY CHECKS****Priority:** Substantive, Nonsignificant

Legal Authority: 31 USC 321; 31 USC 3328; 31 USC 3331; 31 USC 3343; 31 USC 3702; 31 USC 3712

CFR Citation: 31 CFR 245**Legal Deadline:** None

Abstract: Title 31 CFR part 245 governs the issuance of replacement checks for checks drawn on the United States Treasury when: 1) the original check has been lost, stolen, destroyed or mutilated or defaced to such an extent that it is rendered non-negotiable; 2) the original check has been negotiated and paid on a forged or unauthorized indorsement; and 3) the original check has been cancelled pursuant to 31 CFR part 240. This regulation is being revised to update the regulation's definitions to make them consistent with the language of the proposed revisions to the definitions in 31 CFR part 240. Other revisions will govern the use of the Check Forgery Insurance Fund (Fund). The Fund is a revolving fund established to settle payee claims of non-receipt where the original check has been fraudulently negotiated. The Fund ensures that innocent payees, whose Treasury checks have been

TREAS—FMS

Proposed Rule Stage

fraudulently cashed, receive replacement checks in a timely manner.

Timetable:

Action	Date	FR Cite
NPRM	06/00/03	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal

Agency Contact: Ella White, Program Analyst, Department of the Treasury, Financial Management Service, Room 8D25, 3700 East-West Highway, Hyattsville, MD 20782
Phone: 202 874-8445

RIN: 1510-AA51

2492. PAYMENT OF FEDERAL TAXES AND THE TREASURY TAX AND LOAN PROGRAM

Priority: Other Significant

Unfunded Mandates: Undetermined

Legal Authority: 12 USC 90; 12 USC 265; 12 USC 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

CFR Citation: 31 CFR 203

Legal Deadline: None

Abstract: This first rule amends the regulation to provide the Secretary greater flexibility to adjust the rate of interest charged on funds loaned through the Treasury Tax and Loan (TT&L) program. The rule also allows for a new TT&L investment option for financial institutions. This second 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; streamline the regulation by converting to the plain language standard; and incorporate other needed updates.

Timetable:

General Revisions
NPRM 11/00/02
Final Action 06/00/03

Treasury Tax and Loan Rate of Interest

NPRM 07/30/99 (64 FR 41747)
NPRM Comment Period End 09/28/99
Final Action 03/15/02 (67 FR 11573)

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Walt Henderson, Senior Financial Program Specialist, Cash Management Policy and Planning Directorate, Department of the Treasury, Financial Management Service, 401 14th Street SW., Washington, DC 20227
Phone: 202 874-6705
Email: walt.henderson@fms.treas.gov

RIN: 1510-AA79

2493. MANAGEMENT OF FEDERAL AGENCY RECEIPTS AND DISBURSEMENTS; OPERATION OF THE CASH MANAGEMENT IMPROVEMENT FUND

Priority: Substantive, Nonsignificant. Major status under 5 USC 801 is undetermined.

Unfunded Mandates: Undetermined

Legal Authority: 5 USC 301; 31 USC 321; 31 USC 3301; 31 USC 3302; 31 USC 3321; 31 USC 3327; 31 USC 3332; 31 USC 3335; 31 USC 3720; 31 USC 6503

CFR Citation: 31 CFR 206

Legal Deadline: None

Abstract: This regulation governs collection and deposit regulations requiring timely methods, principally Electronic Funds Transfer (EFT), for the collection and deposit of funds as authorized by section 2652 of the Deficit Reduction Act of 1984. This regulation also incorporates revisions authorized by the Cash Management Act of 1990 and the Cash Management Improvement Act Amendments of 1992. These revisions require executive agencies to use effective, efficient disbursement mechanisms, principally EFT, in the delivery of payments. An agency's failure to comply with this regulation may result in a charge equal to the cost of such non-compliance to the Treasury's General Fund.

Timetable:

Action	Date	FR Cite
NPRM	11/00/02	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: Federal

Agency Contact: Stephen Kenneally, Financial Program Specialist, Cash Management Policy and Planning Division, Department of the Treasury, Financial Management Service, Room 408D, 401 14th Street SW., Washington, DC 20227
Phone: 202 874-6799
Email: stephen.kenneally@fms.treas.gov

RIN: 1510-AA86

2494. WITHHOLDING OF DISTRICT OF COLUMBIA, STATE, CITY AND COUNTY INCOME OR EMPLOYMENT TAXES BY FEDERAL AGENCIES

Priority: Substantive, Nonsignificant

Legal Authority: 5 USC 5516; 5 USC 5517; 5 USC 5520; EO 1197, sec 4

CFR Citation: 31 CFR 215

Legal Deadline: None

Abstract: This regulation governs the agreements entered into by the Department of the Treasury and State and local governments for the withholding of State and local income taxes from the compensation of Federal employees.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: Federal, State, Local

Agency Contact: Stephen Kenneally, Financial Program Specialist, Cash Management Policy and Planning Division, Department of the Treasury, Financial Management Service, Room 408D, 401 14th Street SW., Washington, DC 20227
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RIN: 1510-AA90

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

Final Rule Stage

2495. FOREIGN EXCHANGE OPERATIONS
Priority: Substantive, Nonsignificant

Legal Authority: 22 USC 2363; 31 USC 3513; EO 10488; EO 10900

CFR Citation: 31 CFR 281

Legal Deadline: None

Abstract: This regulation governs the administration of the purchase, custody, deposit, transfer, sale and reporting of foreign exchange (including credits and currencies) by executive departments and agencies. Currently, this regulation allows the purchase of foreign currency to an amount which, together with the balance on hand in the bank, may not exceed estimated requirements for a 30-day period. The revised rule allows the purchase of foreign currency to a balance "commensurate with immediate disbursing requirements."

Timetable:

Action	Date	FR Cite
NPRM	01/29/96	61 FR 2750
NPRM Comment Period End	02/28/96	
Final Action	11/00/02	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal

Agency Contact: Stephen Kenneally, Financial Program Specialist, Cash Management Policy and Planning Division, Department of the Treasury, Financial Management Service, Room 408D, 401 14th Street SW., Washington, DC 20227
Phone: 202 874-6799
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Walt Henderson, Senior Financial Program Specialist, Cash Management Policy and Planning Directorate, Department of the Treasury, Financial Management Service, 401 14th Street SW., Washington, DC 20227
Phone: 202 874-6705
Email: walt.henderson@fms.treas.gov

RIN: 1510-AA48

2496. PAYMENTS UNDER JUDGMENT AND PRIVATE RELIEF ACTS
Priority: Substantive, Nonsignificant

Legal Authority: PL 104-53; PL 104-316; 28 USC 2414; 28 USC 2517; 31 USC 1304

CFR Citation: 31 CFR 256

Legal Deadline: None

Abstract: This regulation governs the procedures for securing payment for money judgments against the United States. The proposed revision will update these procedures. This revision will benefit claimants and others in understanding the judgment payment process. This regulation currently describes a process that involves the General Accounting Office (GAO) and the Treasury Department. The revision will remove the GAO from this description to reflect legislative amendments that effect this change. Also, the regulation currently identifies monetary thresholds that no longer exist. The change will reflect the removal of these monetary limitations. These revisions will make the regulation consistent with current procedures for securing payment of money judgments against the United States.

Timetable:

Action	Date	FR Cite
NPRM	01/08/96	61 FR 552
NPRM Comment Period End	02/07/96	
Final Action	09/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: Federal

Agency Contact: Wanda Rogers, Director, Financial Accounting and Services Division, Department of the Treasury, Financial Management Service, Room 620D, 3700 East-West Highway, Hyattsville, MD 20782
Phone: 202 874-8380
Email: wanda.rogers@fms.treas.gov

RIN: 1510-AA52

2497. OFFSET OF FEDERAL PAYMENTS (OTHER THAN TAX REFUND AND FEDERAL BENEFIT PAYMENTS) TO COLLECT PAST-DUE, LEGALLY ENFORCEABLE NONTAX DEBT
Priority: Substantive, Nonsignificant

Legal Authority: 31 USC 321; 31 USC 3716

CFR Citation: 31 CFR 285.5

Legal Deadline: None

Abstract: This rule governs the administrative offset of Federal payments by disbursing officials of the United States.

Timetable:

Action	Date	FR Cite
Interim Final Rule	11/00/02	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal

Agency Contact: Gerry Isenberg, Financial Program Specialist, Debt Management Service, Department of the Treasury, Financial Management Service, Room 44AB, 401 14th Street SW., Washington, DC 20227
Phone: 202 874-6660

RIN: 1510-AA65

2498. SALARY OFFSET
Priority: Substantive, Nonsignificant

Legal Authority: 5 USC 5514

CFR Citation: 31 CFR 285.7

Legal Deadline: None

Abstract: This rule governs the centralized computer matching of Federal employee records for purposes of salary offset to collect nontax delinquent debt owed the Federal Government.

Timetable:

Action	Date	FR Cite
Interim Final Rule	04/28/98	63 FR 23353
Final Action	11/00/02	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal

Agency Contact: Gerry Isenberg, Financial Program Specialist, Debt Management Service, Department of the Treasury, Financial Management Service, Room 44AB, 401 14th Street SW., Washington, DC 20227
Phone: 202 874-6660

RIN: 1510-AA70

2499. OFFSET OF TAX REFUND PAYMENT TO COLLECT STATE INCOME TAX OBLIGATIONS
Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 6402(e)

CFR Citation: 31 CFR 285.8

Legal Deadline: None

Abstract: This rule governs the offset of Federal tax refund payments to collect delinquent State income taxes.

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Final Rule Stage

Timetable:

Action	Date	FR Cite
NPRM	12/20/99	64 FR 71233
Interim Final Rule	12/20/99	64 FR 71227
Final Action	11/00/02	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: State, Federal

Federalism: Undetermined

Agency Contact: Dean Balamaci, Director, Business and Agency Liaison Division, Department of the Treasury, Financial Management Service
Phone: 202 874-6660

RIN: 1510-AA78

2500. 2003 ACH RULES

Priority: Other Significant

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

CFR Citation: 31 CFR 210

Legal Deadline: None

Abstract: This revision of 31 CFR part 210 will reconcile Government Automated Clearing House (ACH) regulations and private industry rules, as set forth by the National Automated Clearing House Association, by updating the incorporation of certain industry rules into Federal law for the year 2003.

Timetable:

Action	Date	FR Cite
Interim Final Rule	01/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: Federal

Agency Contact: Walt Henderson, Senior Financial Program Specialist, Cash Management Policy and Planning Directorate, Department of the Treasury, Financial Management Service, 401 14th Street SW., Washington, DC 20227
Phone: 202 874-6705
Email: walt.henderson@fms.treas.gov

RIN: 1510-AA89

Department of the Treasury (TREAS)

Long-Term Actions

Financial Management Service (FMS)

2501. OFFSET OF FEDERAL PAYMENTS (OTHER THAN TAX REFUND AND FEDERAL BENEFIT PAYMENTS) TO COLLECT PAST-DUE DEBTS OWED TO STATES (OTHER THAN CHILD SUPPORT)

Priority: Substantive, Nonsignificant

CFR Citation: 31 CFR 285.6

Timetable: Next Action Undetermined

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: State

Federalism: Undetermined

Agency Contact: Gerry Isenberg

Phone: 202 874-6660

RIN: 1510-AA66

2502. PUBLIC DISSEMINATION OF IDENTITY OF DELINQUENT DEBTORS

Priority: Substantive, Nonsignificant

CFR Citation: 31 CFR 285.14

Timetable: Next Action Undetermined

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: Federal

Agency Contact: Gerry Isenberg

Phone: 202 874-6660

RIN: 1510-AA72

2503. SURETY BOND REIMBURSEMENT FUND

Priority: Substantive, Nonsignificant. Major status under 5 USC 801 is undetermined.

CFR Citation: 31 CFR 223

Timetable: Next Action Undetermined

Regulatory Flexibility Analysis

Required: Undetermined

Government Levels Affected: None

Federalism: Undetermined

Agency Contact: Wanda Rogers

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RIN: 1510-AA85

Department of the Treasury (TREAS)

Completed Actions

Financial Management Service (FMS)

2504. RULES AND PROCEDURES FOR EFFICIENT FEDERAL-STATE FUNDS TRANSFERS

Priority: Substantive, Nonsignificant

CFR Citation: 31 CFR 205

Completed:

Reason	Date	FR Cite
Final Action	05/10/02	67 FR 31880

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: State, Federal

Federalism: This action may have federalism implications as defined in EO 13132.

Agency Contact: Stephen Kenneally

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RIN: 1510-AA38

BILLING CODE 4810-35-S

Department of the Treasury (TREAS)
Bureau of Alcohol, Tobacco and Firearms (BATF)

Proposed Rule Stage

ALCOHOL

2505. EXPORTATION OF LIQUORS**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805**CFR Citation:** 27 CFR 252**Legal Deadline:** None

Abstract: ATF proposes the recodification of 27 CFR part 252 to part 28 to eliminate obsolete or unnecessary rules and forms and streamline export processing, while providing adequate protection for the revenue.

Timetable:

Action	Date	FR Cite
ANPRM	09/08/92	57 FR 40887
ANPRM Comment Period End	10/08/92	
ANPRM Comment Period Extended	10/15/92	57 FR 47320
ANPRM Comment Period Extended End	12/07/92	
ANPRM	08/09/96	61 FR 41500
ANPRM Comment Period End	12/10/96	
NPRM	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Government Levels Affected:** None

Agency Contact: Joanne Brady, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms

Phone: 215 597-5288

RIN: 1512-AA98**2506. REVISION OF BREWERY REGULATIONS AND ISSUANCE OF REGULATIONS FOR TAVERNS ON BREWERY PREMISES (BREWPUBS)**

Regulatory Plan: This entry is Seq. No. 112 in part II of this issue of the Federal Register.

RIN: 1512-AB37**2507. PROHIBITION OF ALCOHOL BEVERAGE CONTAINERS AND STANDARD OF FILL FOR DISTILLED SPIRITS AND WINE****Priority:** Substantive, Nonsignificant**Legal Authority:** 27 USC 205**CFR Citation:** 27 CFR 4; 27 CFR 5; 27 CFR 7**Legal Deadline:** None

Abstract: ATF proposes to amend regulations to clarify the standards of fill for distilled spirits and wine. ATF 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.

Timetable:

Action	Date	FR Cite
NPRM	02/09/99	64 FR 6486
NPRM Comment Period End	04/12/99	
Revised NPRM- Aggregate Packaging	03/00/03	
Revised NPRM- Deceptive Packaging	03/00/03	

Regulatory Flexibility Analysis**Required:** No**Government Levels Affected:** None

Agency Contact: Lisa Marie Gesser, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, Room 5000, Regulations Division, 650 Massachusetts Avenue NW., Washington, DC 20226

Phone: 202 927-9347

Fax: 202 927-8525

Email: lmgesser@atfhq.atf.treas.gov

RIN: 1512-AB89**2508. AMENDED STANDARD OF IDENTITY FOR SHERRY****Priority:** Substantive, Nonsignificant**Legal Authority:** 27 USC 205**CFR Citation:** 27 CFR 4**Legal Deadline:** None

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

Timetable:

Action	Date	FR Cite
NPRM	06/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None

Agency Contact: Marjorie D. Ruhf, Program Manager, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Washington, DC 20226

Phone: 202 927-8210

Email: mdruhf@atfhq.atf.treas.gov

RIN: 1512-AB96**2509. FLAVORED MALT BEVERAGES****Priority:** Substantive, Nonsignificant**Legal Authority:** 27 USC 211, 205; 26 USC 5052**CFR Citation:** 27 CFR 7; 27 CFR 25**Legal Deadline:** None

Abstract: ATF issued ATF Rulings 96-1 and 2002-2 to address production and labeling of flavored malt beverages. ATF is studying the issue of flavored malt beverages and is considering rulemaking to address production, identity, labeling, formulation, and tax issues.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	
NPRM Comment Period End	02/00/03	
Final Action	09/00/03	

Regulatory Flexibility Analysis**Required:** Undetermined**Small Entities Affected:** Businesses**Government Levels Affected:** None

Agency Contact: Charles N. Bacon, Program Manager, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, Room 701, 10 Causeway Street, Boston, MA 02222

Phone: 617 557-1323

Fax: 617 557-1251

Email: cnbacon@bost.atf.treas.gov

RIN: 1512-AC11**2510. ALCOHOL BEVERAGE HEALTH WARNING STATEMENT****Priority:** Substantive, Nonsignificant**Legal Authority:** 27 USC 205; 27 USC 215**CFR Citation:** 27 CFR 16**Legal Deadline:** None

Abstract: ATF is considering amending the regulations concerning the placement, legibility, and noticeability of the congressionally mandated health warning statement required to appear on the labels of all containers of alcohol beverages. Based on a petition we have received, we wish to gather information by inviting comments from the public and industry as to whether the existing regulations should be revised.

TREAS—BATF

Proposed Rule Stage

Timetable:

Action	Date	FR Cite
ANPRM	05/22/01	66 FR 28135
ANPRM Comment Period End	08/20/01	
NPRM	12/00/02	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None

Agency Contact: James Ficaretta, Program Manager, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Washington, DC 20226
Phone: 202 927-8210

RIN: 1512-AC12**2511. PRODUCTION OF DRIED FRUIT AND HONEY WINES****Priority:** Substantive, Nonsignificant

Legal Authority: 26 USC 5381; 26 USC 5382; 26 USC 5385; 26 USC 5386; 26 USC 5387

CFR Citation: 27 CFR 24**Legal Deadline:** None

Abstract: ATF has received two petitions relating to the production of agricultural wines. One petition proposes that the wine regulations be amended to allow for the production of dried fruit wines with an alcohol by volume content of more than 14 percent. The second petition proposes that the regulations be amended to allow for the production of honey wines with a starting Brix of less than 22 degrees.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None

Agency Contact: Jennifer Berry, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 111 W. Huron Street, Room 219, Buffalo, NY 14202-2301
Phone: 716 551-4048

RIN: 1512-AC48**2512. PETITION TO ESTABLISH THE SANTA BARBARA HIGHLANDS VITICULTURAL AREA****Priority:** Substantive, Nonsignificant**Legal Authority:** 27 USC 205**CFR Citation:** 27 CFR 9**Legal Deadline:** None

Abstract: The Bureau of Alcohol, Tobacco and Firearms (ATF) has received a petition proposing the establishment of Santa Barbara Highlands as an American viticultural area. The proposed Santa Barbara Highlands area is located in Santa Barbara and Ventura Counties in California. The petition was submitted by Mr. Nebil Zarif, President, Barnwood Vineyards.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None

Agency Contact: Timothy P. DeVanney, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., RM 5000, Washington, DC 20226
Phone: 202 927-8196
Fax: 202 927-8525

RIN: 1512-AC53**2513. PROPOSED SAN BERNABE VITICULTURAL AREA****Priority:** Substantive, Nonsignificant**Legal Authority:** 27 USC 205**CFR Citation:** 27 CFR 9**Legal Deadline:** None

Abstract: The Bureau of Alcohol, Tobacco and Firearms has received petitions proposing the establishment of the San Bernabe viticultural area and the realignment of the San Lucas American Viticultural Area (AVA). Both areas are situated within the Central Coast AVA and the Monterey AVA and are located in central Monterey County, California. The proposed San Bernabe AVA would consist of 24,796 acres of land that the petitioner states is predominantly rolling hills with sandy soils that differ from the surrounding Monterey AVA. The San Lucas realignment would

transfer 1,100 of its northwest acres to the proposed San Bernabe southern area in an effort to conform with geographic considerations of the new area. These proposals are the result of petitions filed by Claude Hoover of Delicato Family Vineyards.

Timetable:

Action	Date	FR Cite
NPRM	01/00/03	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None

Agency Contact: Nancy Sutton, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms
Phone: 415 947-5192

RIN: 1512-AC60**2514. PETITION TO ESTABLISH THE TRINITY LAKE VITICULTURAL AREA****Priority:** Substantive, Nonsignificant**Legal Authority:** 27 USC 205**CFR Citation:** 27 CFR 9**Legal Deadline:** None

Abstract: The Bureau of Alcohol, Tobacco and Firearms has received a petition from Keith Groves of Alpen Cellars proposing the establishment of a viticultural area located in Trinity County, California. The proposed Trinity Lake viticultural area consists of approximately 96,000 acres.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None

Agency Contact: Timothy P. DeVanney, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., RM 5000, Washington, DC 20226
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Fax: 202 927-8525

RIN: 1512-AC62

TREAS—BATF

Proposed Rule Stage

2515. CORRECTION OF TECHNICAL ERROR IN 27 CFR PART 4**Priority:** Info./Admin./Other**Legal Authority:** 27 USC 205**CFR Citation:** 27 CFR 4**Legal Deadline:** None

Abstract: The Bureau of Alcohol, Tobacco and Firearms is correcting a technical error in 27 CFR 4.22(b) regarding the ameliorating of non-grape wines.

Timetable:

Action	Date	FR Cite
NPRM	10/03/02	67 FR 61998
NPRM Comment Period End	12/02/02	
Final Action	03/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None

Agency Contact: Jennifer Berry, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 111 W. Huron Street, Room 219, Buffalo, NY 14202-2301
Phone: 716 551-4048

RIN: 1512-AC63**2516. PETITION TO ESTABLISH RED HILLS AMERICAN VITICULTURAL AREA****Priority:** Substantive, Nonsignificant**Legal Authority:** 27 USC 205**CFR Citation:** 27 CFR 9**Legal Deadline:** None

Abstract: This proposed viticultural area of northern California lies within the Clear Lake viticultural area in Lake County, which is entirely within the multi-county North Coast viticultural area. The area consists of approximately 31,250 acres of hilly terrain covered with rocky, volcanic soil.

Timetable:

Action	Date	FR Cite
NPRM	01/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None

Agency Contact: Nancy Sutton, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms

Phone: 415 947-5192

RIN: 1512-AC66**2517. PETITION TO ESTABLISH "SENECA LAKE" AS AN AMERICAN VITICULTURAL AREA****Priority:** Substantive, Nonsignificant**Legal Authority:** 27 USC 205**CFR Citation:** 27 CFR 9**Legal Deadline:** None

Abstract: The Bureau of Alcohol, Tobacco and Firearms is requesting comments from interested parties concerning the proposed establishment of "Seneca Lake" as an American viticultural area. The proposed Seneca Lake viticultural area encompasses about 204,600 acres of land surrounding Seneca Lake in upstate New York. The proposed area is located within the approved Finger Lakes viticultural area.

Timetable:

Action	Date	FR Cite
NPRM	10/21/02	67 FR 64575
NPRM Comment Period End	12/20/02	
Final Action	04/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None

Agency Contact: Kristy Colon, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms

Phone: 202 927-8206

RIN: 1512-AC70**2518. PETITION TO ESTABLISH "BENNETT VALLEY" AS AN AMERICAN VITICULTURAL AREA****Priority:** Substantive, Nonsignificant**Legal Authority:** 27 USC 205**CFR Citation:** 27 CFR 9**Legal Deadline:** None

Abstract: The proposed 8,100-acre viticultural area is located entirely within the North Coast viticultural area of northern California, Sonoma County,

and predominantly within the Sonoma Valley viticultural area. There are small overlaps into the Sonoma Coast and Sonoma Mountain viticultural areas. The petitioned area is approximately 40 miles northeast of San Francisco and is bordered by mountains, foothills, and the City of Santa Rosa. Currently, there are 650 acres of vineyards.

Timetable:

Action	Date	FR Cite
NPRM	11/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None

Agency Contact: Nancy Sutton, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms

Phone: 415 947-5192

RIN: 1512-AC72**2519. PETITION FOR THE ESTABLISHMENT OF "RED HILL" AS AN AMERICAN VITICULTURAL AREA****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 205(e)**CFR Citation:** 27 CFR 9**Legal Deadline:** None

Abstract: The Bureau of Alcohol, Tobacco and Firearms has received a petition proposing the establishment of "Red Hill" as an American viticultural area located within the State of Oregon. The proposed viticultural area consists of approximately 1,668 acres or 8.6 square miles.

Timetable:

Action	Date	FR Cite
NPRM	11/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None

Agency Contact: Timothy P. DeVaney, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., RM 5000, Washington, DC 20226

Phone: 202 927-8196

Fax: 202 927-8525

RIN: 1512-AC76

TREAS—BATF

Proposed Rule Stage

2520. PETITION TO CHANGE THE TEMECULA VITICULTURAL AREA'S NAME TO TEMECULA VALLEY**Priority:** Substantive, Nonsignificant**Legal Authority:** 27 USC 205**CFR Citation:** 27 CFR 9**Legal Deadline:** None

Abstract: The proposed name change from Temecula to Temecula Valley is intended to provide a more accurate portrayal of the viticultural area, geographically and politically, and to provide clarity to wine consumers. The boundaries will not change.

Timetable:

Action	Date	FR Cite
NPRM	10/21/02	67 FR 64573
NPRM Comment Period End	12/20/02	
Final Action	04/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None

Agency Contact: Nancy Sutton, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms

Phone: 415 947-5192

RIN: 1512-AC77**2521. • PETITION TO ESTABLISH "EOLA HILLS" AS A NEW AMERICAN VITICULTURAL AREA****Priority:** Substantive, Nonsignificant**Legal Authority:** 27 USC 205**CFR Citation:** 27 CFR 9**Legal Deadline:** None

Abstract: The Bureau of Alcohol, Tobacco and Firearms has received a petition proposing the establishment of "Eola Hills" as a new American viticultural area in Oregon.

Timetable:

Action	Date	FR Cite
NPRM	11/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None

Agency Contact: Jennifer Berry, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 111 W. Huron Street, Room 219, Buffalo, NY 14202-2301

Phone: 716 551-4048

RIN: 1512-AC78**2522. • PROPOSED ADDITION OF "MOSCATO GRECO" AS A GRAPE VARIETY NAME FOR AMERICAN WINES****Priority:** Substantive, Nonsignificant**Legal Authority:** 27 USC 205**CFR Citation:** 27 CFR 4**Legal Deadline:** None

Abstract: The Bureau of Alcohol, Tobacco and Firearms has received a petition proposing to add a new name, "Mosquito Greco," to the list of grape variety names used to designate American wines.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None

Agency Contact: Jennifer Berry, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 111 W. Huron Street, Room 219, Buffalo, NY 14202-2301

Phone: 716 551-4048

RIN: 1512-AC79**2523. • PETITION TO ESTABLISH "COLUMBIA GORGE" AS A NEW AMERICAN VITICULTURAL AREA****Priority:** Substantive, Nonsignificant**Legal Authority:** 27 USC 205**CFR Citation:** 27 CFR 9**Legal Deadline:** None

Abstract: The Bureau of Alcohol, Tobacco and Firearms has received a petition proposing the establishment of the "Columbia Gorge" viticultural area located in Hood River and Wasco Counties, Oregon and Skamania and Klickitat Counties, Washington. The area is approximately 280 square miles covering 179,200 acres with 284 acres presented planted to wine grapes.

Timetable:

Action	Date	FR Cite
NPRM	01/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None

Agency Contact: Bernard J. Kipp, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms

Phone: 503 356-1341

RIN: 1512-AC81**2524. • PETITION TO ESTABLISH "ALEXANDRIA LAKES" AS A NEW AMERICAN VITICULTURAL AREA****Priority:** Substantive, Nonsignificant**Legal Authority:** 27 USC 205**CFR Citation:** 27 CFR 9**Legal Deadline:** None

Abstract: The Bureau of Alcohol, Tobacco and Firearms proposes to establish "Alexandria Lakes" as a new American viticultural area. The proposed area is located in Douglas County, Minnesota. This proposal is a result of a petition filed by Robert G. Johnson on behalf of Carlos Creek Winery.

Timetable:

Action	Date	FR Cite
NPRM	01/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None

Agency Contact: Lisa M. Gesser, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Room 5000, Washington, DC 20226

Phone: 202 927-9347

Fax: 202 927-8525

Email: lmgesser@atfhq.atf.treas.gov

RIN: 1512-AC85**2525. • PETITION TO ESTABLISH "RED HILLS OF DUNDEE" AS A NEW AMERICAN VITICULTURAL AREA****Priority:** Substantive, Nonsignificant**Legal Authority:** 27 USC 205**CFR Citation:** 27 CFR 9**Legal Deadline:** None

Abstract: The Bureau of Alcohol, Tobacco and Firearms has received a petition from the North Willamette Valley AVA Group proposing to establish the "Red Hills of Dundee"

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American viticultural area in Yamhill County, Oregon. This petitioned viticultural area has 6,490 acres, with 1,264 acres planted to wine grapes, and is on the north side of the Willamette Valley viticultural area in northwest Oregon.

Timetable:

Action	Date	FR Cite
NPRM	02/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Nancy Sutton, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms
Phone: 415 947-5192

RIN: 1512-AC91

2526. • PETITION TO ESTABLISH "SANTA MARIA BENCH" AS A NEW AMERICAN VITICULTURAL AREA

Priority: Substantive, Nonsignificant

Legal Authority: 27 USC 205

CFR Citation: 27 CFR 9

Legal Deadline: None

Abstract: The Bureau of Alcohol, Tobacco and Firearms 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 3,200 acres, with 1,500 acres planted to wine grapes, and is within the established Santa Maria and the Central Coast viticultural areas.

Timetable:

Action	Date	FR Cite
NPRM	03/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Nancy Sutton, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms
Phone: 415 947-5192

RIN: 1512-AC93

2527. • PETITION TO ESTABLISH "GRAND LAKE O' THE CHEROKEES" AS A NEW AMERICAN VITICULTURAL AREA

Priority: Substantive, Nonsignificant

Legal Authority: 27 USC 205

CFR Citation: 27 CFR 9

Legal Deadline: None

Abstract: The Bureau of Alcohol, Tobacco and Firearms received a petition proposing "Grand Lake O' the Cherokees" as a new American viticultural area in Oklahoma. The proposed area is located in the northeastern region of the State. The proposed viticultural area encompasses Craig and portions of Ottawa, Delaware, and Hayes Counties.

Timetable:

Action	Date	FR Cite
NPRM	02/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Timothy P. DeVanney, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., RM 5000, Washington, DC 20226
Phone: 202 927-8196
Fax: 202 927-8525

RIN: 1512-AC97

2528. • PETITION TO ESTABLISH "SNAKE RIVER VALLEY" AS A NEW VITICULTURAL AREA

Priority: Substantive, Nonsignificant

Legal Authority: 27 USC 205

CFR Citation: 27 CFR 9

Legal Deadline: None

Abstract: The Bureau of Alcohol, Tobacco and Firearms received a petition proposing "Snake River Valley" as a new American viticultural area located in the States of Idaho and Washington.

Timetable:

Action	Date	FR Cite
NPRM	05/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Timothy P. DeVanney, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., RM 5000, Washington, DC 20226
Phone: 202 927-8196
Fax: 202 927-8525

RIN: 1512-AC98

2529. • PETITION TO EXPAND THE LIVERMORE VALLEY VITICULTURAL AREA

Priority: Substantive, Nonsignificant

Legal Authority: 27 USC 205

CFR Citation: 27 CFR 9

Legal Deadline: None

Abstract: The Bureau of Alcohol, Tobacco and Firearms received a petition proposing to expand the boundaries of approved American viticultural area "Livermore Valley" located in the State of California. The proposed expanded boundaries encompass approximately 259,000 acres, of which 4,355 acres are devoted to vineyards. The expansion would add approximately 163,000 acres, 120 acres of vineyards and four wineries to the area.

Timetable:

Action	Date	FR Cite
NPRM	02/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Timothy P. DeVanney, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., RM 5000, Washington, DC 20226
Phone: 202 927-8196
Fax: 202 927-8525

Related RIN: Related To 1512-AD00

RIN: 1512-AC99

2530. • SAN FRANCISCO BAY AND CENTRAL COAST VITICULTURAL AREAS—BOUNDARY REALIGNMENT/EXPANSION

Priority: Substantive, Nonsignificant

Legal Authority: 27 USC 205

CFR Citation: 27 CFR 9

Legal Deadline: None

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Abstract: The Bureau of Alcohol, Tobacco and Firearms received a petition proposing an expansion/realignment of the boundaries of approved American viticultural areas “San Francisco Bay” and “Central Coast” located in the State of California. In total, the proposed expanded boundaries encompass approximately 20,000 acres.

Timetable:

Action	Date	FR Cite
NPRM	02/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Timothy P. DeVanney, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., RM 5000, Washington, DC 20226
Phone: 202 927-8196
Fax: 202 927-8525

Related RIN: Related To 1512-AC99

RIN: 1512-AD00

2531. • PETITION TO ESTABLISH “UPPER ARROYO GRANDE” AS A NEW AMERICAN VITICULTURAL AREA

Priority: Substantive, Nonsignificant

Legal Authority: 27 USC 205

CFR Citation: 27 CFR 9

Legal Deadline: None

Abstract: The Bureau of Alcohol, Tobacco and Firearms received a petition proposing the establishment of “Upper Arroyo Grande,” located in the State of California, as a new American viticultural area.

Timetable:

Action	Date	FR Cite
NPRM	05/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Timothy P. DeVanney, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., RM 5000, Washington, DC 20226
Phone: 202 927-8196

Fax: 202 927-8525

RIN: 1512-AD01

2532. • PETITION TO ESTABLISH “CHEHALEM MOUNTAINS” AS A NEW AMERICAN VITICULTURAL AREA

Priority: Substantive, Nonsignificant

Legal Authority: 27 USC 205

CFR Citation: 27 CFR 9

Legal Deadline: None

Abstract: The Bureau of Alcohol, Tobacco and Firearms has received a petition proposing the establishment of the “Chehalem Mountains” viticultural area located in Yamhill, Washington, and Clackamas Counties, Oregon.

Timetable:

Action	Date	FR Cite
NPRM	01/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Bernard J. Kipp, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms
Phone: 503 356-1341

RIN: 1512-AD02

2533. • PETITION TO ESTABLISH “RIBBON RIDGE” AS A NEW AMERICAN VITICULTURAL AREA

Priority: Substantive, Nonsignificant

Legal Authority: 27 USC 205

CFR Citation: 27 CFR 9

Legal Deadline: None

Abstract: The Bureau of Alcohol, Tobacco and Firearms has received a petition proposing the establishment of the “Ribbon Ridge” viticultural area located in the northern part of Yamhill County, Oregon between Newberg and Gaston.

Timetable:

Action	Date	FR Cite
NPRM	01/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Bernard J. Kipp, ATF Specialist, Department of the Treasury,

Bureau of Alcohol, Tobacco and Firearms

Phone: 503 356-1341

RIN: 1512-AD03

2534. • PETITION TO ESTABLISH “YAMHILL-CARLTON DISTRICT” AS A NEW AMERICAN VITICULTURAL AREA

Priority: Substantive, Nonsignificant

Legal Authority: 27 USC 205

CFR Citation: 27 CFR 9

Legal Deadline: None

Abstract: The Bureau of Alcohol, Tobacco and Firearms has received a petition proposing the establishment of the “Yamhill-Carlton District” viticultural area. The proposed area falls within the approved boundaries of the Willamette Valley viticultural area in northwest Oregon.

Timetable:

Action	Date	FR Cite
NPRM	01/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Bernard J. Kipp, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms
Phone: 503 356-1341

RIN: 1512-AD04

EXPLOSIVES

2535. COMMERCE IN EXPLOSIVES (INCLUDING EXPLOSIVES IN THE FIREWORKS INDUSTRY) (RULEMAKING RESULTING FROM A SECTION 610 REVIEW)

Regulatory Plan: This entry is Seq. No. 113 in part II of this issue of the Federal Register.

RIN: 1512-AB48

2536. IDENTIFICATION MARKINGS PLACED ON EXPLOSIVE MATERIALS

Priority: Substantive, Nonsignificant

Legal Authority: 18 USC 847

CFR Citation: 27 CFR 55

Legal Deadline: None

Abstract: ATF is considering amending the regulations to require licensed

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importers to legibly identify by marking all imported explosive materials. Based on a petition we have received, we wish to gather information by inviting comments from the public and industry on whether the regulations should be amended.

Timetable:

Action	Date	FR Cite
ANPRM	11/03/00	65 FR 67669
ANPRM Comment Period End	01/12/01	
NPRM	10/16/02	67 FR 63862
NPRM Comment Period End	01/14/03	
Final Action	06/00/03	

Regulatory Flexibility Analysis Required: Undetermined

Government Levels Affected: None

Agency Contact: James Ficaretta, Program Manager, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Washington, DC 20226 Phone: 202 927-8210

RIN: 1512-AC25

2537. • COMMERCE IN EXPLOSIVES—EXPLOSIVE PEST CONTROL DEVICES

Priority: Substantive, Nonsignificant

Legal Authority: 18 USC 847

CFR Citation: 27 CFR 55

Legal Deadline: None

Abstract: The Bureau of Alcohol, Tobacco and Firearms is proposing to amend the explosive regulations to provide a limited exemption from the requirements of part 55 for wildlife pest control devices that are used for agricultural and other pest control operations.

Timetable:

Action	Date	FR Cite
NPRM	01/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: James Ficaretta, Program Manager, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Washington, DC 20226 Phone: 202 927-8210

RIN: 1512-AC80

FIREARMS**2538. IMPLEMENTATION OF PUBLIC LAW 105-277, MAKING OMNIBUS CONSOLIDATED AND EMERG. SUPPLEMENTAL APPROPRIATIONS FOR FY 1999, RELATING TO THE PERMANENT PROVISIONS OF THE BRADY HANDGUN VIOLENCE PREVENTION ACT**

Priority: Substantive, Nonsignificant

Legal Authority: 5 USC 552(a); 18 USC 847; 18 USC 921 to 930; 44 USC 3504(h)

CFR Citation: 27 CFR 178

Legal Deadline: None

Abstract: ATF will amend the regulations to implement the provision of Public Law 105-277, Making Omnibus Consolidated and Emergency Supplemental Appropriations for Fiscal Year 1999, relating to the permanent provisions of the Brady Handgun Violence Prevention Act. The new law allows a licensed pawnbroker to contact the national instant criminal background check system (NICS) prior to taking or receiving a firearm in pawn. If NICS advises the pawnbroker that receipt or possession of the firearm would be in violation of the law, the licensee must advise local law enforcement within 48 hours after receipt of information.

Timetable:

Action	Date	FR Cite
NPRM	02/00/03	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: Federal

Agency Contact: James Ficaretta, Program Manager, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Washington, DC 20226 Phone: 202 927-8210

RIN: 1512-AB83

2539. IMPLEMENTATION OF PUBLIC LAW 105-277 RELATING TO SECURE GUN STORAGE

Priority: Substantive, Nonsignificant

Legal Authority: 5 USC 552(a); 18 USC 847; 18 USC 421 to 430; 44 USC 3504(h)

CFR Citation: 27 CFR 178

Legal Deadline: None

Abstract: The Bureau of Alcohol, Tobacco and Firearms will issue a notice of proposed rulemaking amending the regulations to implement the provisions of Public Law 105-277, Making Omnibus Consolidated and Emergency Supplemental Appropriations for Fiscal Year 1999. Regulations are proposed with regard to: 1) certification by applicants for dealers' licenses that secure gun storage or safety devices will be available at any place where firearms are sold to nonlicensed individuals; and 2) an amended definition of "antique firearm," to include certain muzzle loading firearms.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: James Ficaretta, Program Manager, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Washington, DC 20226 Phone: 202 927-8210

Related RIN: Related To 1512-AB93

RIN: 1512-AC67

PROCEDURAL**2540. • ELECTRONIC SIGNATURES; ELECTRONIC SUBMISSION OF ATF FORMS (2000R-458P)**

Priority: Other Significant

Legal Authority: Not Yet Determined

CFR Citation: Not Yet Determined

Legal Deadline: None

Abstract: The Bureau of Alcohol, Tobacco and Firearms proposes to amend the regulations to permit industry members to use electronic technology to reduce the need for and storage of paper documents. In order to accomplish our goals, we are proposing to allow industry members to: (1) use electronic signatures to sign certain ATF forms instead of using traditional handwritten signatures; and (2) submit certain forms to ATF electronically through an electronic document receiving system that we approve.

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Timetable:

Action	Date	FR Cite
NPRM	11/00/02	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Lisa M. Gesser, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Room 5000, Washington, DC 20226

Phone: 202 927-9347

Fax: 202 927-8525

Email: lmgesser@atfhq.atf.treas.gov

RIN: 1512-AC84

TOBACCO PRODUCTS**2541. DETERMINATION OF TAX AND RECORDKEEPING ON LARGE CIGARS****Priority:** Substantive, Nonsignificant**Legal Authority:** 27 USC 5701; 27 USC 5702**CFR Citation:** 27 CFR 40; 27 CFR 275**Legal Deadline:** None

Abstract: This notice incorporates most of the parts of ATF 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. ATF Industry Circular 91-3 addressed questions about determining the amount of tax for large cigars based on their sale price. In addition, this notice proposes: 1) to give guidance on tax adjustments for large cigars provided at no cost in connection with a sale, and 2) recordkeeping requirements for persons in Puerto Rico, who bring large cigars upon prepayment or deferred payment of tax into the United States from Puerto Rico.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No**Government Levels Affected:** None

Agency Contact: Robert P. Ruhf, Program Manager, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Washington, DC 20226

Phone: 202 927-8210

RIN: 1512-AC22

2542. REGULATORY CHANGES FROM CUSTOMS SERVICE FINAL RULE (2001R-140T)**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805**CFR Citation:** 27 CFR 44**Legal Deadline:** None

Abstract: The temporary rule prescribes ATF regulations relating to a U.S. Customs Service (USCS) final rule (T.D. 92-181, 57 FR 37692). The USCS published this final rule to create a separate class of customs bonded warehouses, class 9 (duty-free store). A class 9 customs bonded warehouse (duty-free store) may receive tobacco products or cigarette papers or tubes without payment of Federal excise tax. The temporary rule prescribes the regulations that allow a manufacturer of tobacco products or cigarette papers and tubes and an export warehouse proprietor to send such articles to a class 9 customs bonded warehouse. In addition, the temporary rule prescribes regulations that allow a proprietor of a customs bonded manufacturing warehouse where cigars are manufactured to send such cigars to a class 9 customs bonded warehouse. This notice of proposed rulemaking invites comments on the temporary rule.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	
Interim Final Rule	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No**Government Levels Affected:** None

Agency Contact: Robert P. Ruhf, Program Manager, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Washington, DC 20226
Phone: 202 927-8210

RIN: 1512-AC56

2543. SHIPMENTS OF TOBACCO PRODUCTS OR CIGARETTE PAPERS OR TUBES WITHOUT PAYMENT OF TAX.**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805**CFR Citation:** 27 CFR 40; 27 CFR 275**Legal Deadline:** None

Abstract: The proposed rule clarifies regulations and establishes procedures governing tobacco products or cigarette papers or tubes brought in bond from Puerto Rico to the United States. In addition, the proposed rule would allow a manufacturer of tobacco products to receive in bond, cigarette papers and tubes for placement in packages of roll-your-own tobacco and would eliminate filing bond extensions for tobacco products and cigarette papers or tubes from the Virgin Islands.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No**Government Levels Affected:** None

Agency Contact: Robert P. Ruhf, Program Manager, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Washington, DC 20226
Phone: 202 927-8210

RIN: 1512-AC57

2544. REMOVAL OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES WITHOUT PAYMENT OF TAX FOR USE OF THE UNITED STATES**Priority:** Info./Admin./Other**Legal Authority:** 26 USC 7805**CFR Citation:** 27 CFR 45**Legal Deadline:** None

Abstract: This proposed rule revises, in plain language, the existing regulations relating to the removal of tobacco products and cigarette papers and tubes, without payment of tax, for use of the United States. ATF is proposing this rule to clearly communicate the requirements of these regulations. In addition, we are liberalizing the requirements for emergency variations.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No**Government Levels Affected:** None

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Agency Contact: Robert P. Ruhf, Program Manager, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Washington, DC 20226 Phone: 202 927-8210

RIN: 1512-AC75

2545. ● MARKS, LABELS, NOTICES AND BONDS FOR, AND REMOVAL OF, TOBACCO PRODUCTS, AND CIGARETTE PAPERS AND TUBES

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 5704; 26 USC 7805

CFR Citation: 27 CFR 40; 27 CFR 275

Legal Deadline: None

Abstract: This notice of proposed rulemaking requires labels, notices and marks for removals, in bond, of tobacco products or cigarette papers and tubes that are not in packages. This notice proposes new sections that prohibit the removal of tobacco products or cigarette papers or tubes which are not in packages for domestic uses. Packages are the immediate containers in which a manufacturer or importer places the tobacco products or cigarette papers or tubes for sale or delivery to the consumer. Also, this notice broadens the language for extending bonds so that manufacturers may receive tobacco products, cigarette papers and tubes,

without payment of tax, from Puerto Rico. This notice may affect the operations conducted by manufacturers of tobacco products or cigarette papers and tubes and importers of tobacco products.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Robert P. Ruhf, Program Manager, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Washington, DC 20226 Phone: 202 927-8210

RIN: 1512-AC90

2546. ● IN-TRANSIT STOPS OF TOBACCO PRODUCTS, AND CIGARETTE PAPERS AND TUBES, AND RELATED RECORDS, WITHOUT PAYMENT OF TAX

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 5704

CFR Citation: 27 CFR 40; 27 CFR 44

Legal Deadline: None

Abstract: This notice is the result of a petition from the Cigar Association of America and the Pipe Tobacco Council. The petition requests that ATF change its position regarding in-transit stops of tobacco products or cigarette papers and tubes after removal without payment of tax from a factory. ATF has taken the position that the law provides that manufacturers may remove the tobacco products and cigarette papers and tubes by paying the excise tax and subsequently filing a claim for drawback. This notice proposes clarifying the regulations to recognize such in-transit stops and specifies records that manufacturers and export warehouse proprietors maintain relating to the removals without payment of tax.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Robert P. Ruhf, Program Manager, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Washington, DC 20226 Phone: 202 927-8210

RIN: 1512-AC95

Department of the Treasury (TREAS)

Final Rule Stage

Bureau of Alcohol, Tobacco and Firearms (BATF)

ALCOHOL

2547. LABELING OF UNAGED GRAPE BRANDY

Priority: Substantive, Nonsignificant

Legal Authority: 27 USC 205

CFR Citation: 27 CFR 5

Legal Deadline: None

Abstract: ATF proposes to amend the regulations to permit the use of the word "unaged" as an alternative to "immature," to describe grape brandy that has not been stored in oak containers.

Timetable:

Action	Date	FR Cite
NPRM	06/13/96	61 FR 30015

Timetable:

Action	Date	FR Cite
NPRM Comment Period End	09/11/96	
Final Action	02/00/03	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: James Ficaretta, Program Manager, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Washington, DC 20226 Phone: 202 927-8210

RIN: 1512-AB46

2548. DISTILLED SPIRITS PLANT REGULATORY INITIATIVE PROPOSAL

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805

CFR Citation: 27 CFR 19.11; 27 CFR 19.1003; 27 CFR 19.1010; 27 CFR 19.49; 27 CFR 19.153; 27 CFR 19.201 to 206; 27 CFR 19.311; 27 CFR 19.454; 27 CFR 19.605; 27 CFR 19.770; 27 CFR 19.1001

Legal Deadline: None

Abstract: ATF proposes changes to the distilled spirits plant regulations to reduce the regulatory burden and streamline requirements. ATF believes these proposed changes will benefit distilled spirits plant proprietors and other industry members by enabling them to operate more easily and with less regulatory oversight from the Government. ATF is also requesting comments on the possibility of revising the distilled spirits plant recordkeeping requirements to accomplish the reinventing Government goals through a system that would be based, as much

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Final Rule Stage

as possible, on proprietors' own recordkeeping methods.

Timetable:

Action	Date	FR Cite
NPRM	11/30/98	63 FR 65720
NPRM Comment Period End	01/29/99	
Final Action	12/00/02	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Joanne Brady, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms
Phone: 215 597-5288

RIN: 1512-AB58

2549. IMPLEMENTATION OF WINE CREDIT PROVISIONS OF PUBLIC LAW 104-188

Priority: Substantive, Nonsignificant

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

CFR Citation: 27 CFR 24.278; 27 CFR 24.279

Legal Deadline: None

Abstract: ATF 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.

Timetable:

Action	Date	FR Cite
NPRM	06/02/97	62 FR 29681
Interim Final Rule	06/02/97	62 FR 29663
NPRM Comment Period End	08/01/97	
Final Action	06/00/03	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Marjorie D. Ruhf, Program Manager, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Washington, DC 20226
Phone: 202 927-8210
Email: mdruh@atfhq.atf.treas.gov

RIN: 1512-AB65

2550. 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)

Priority: Substantive, Nonsignificant

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

CFR Citation: 27 CFR 24.66; 27 CFR 24.295; 27 CFR 24.312

Legal Deadline: None

Abstract: ATF 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.

Timetable:

Action	Date	FR Cite
Interim Final Rule	06/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Marjorie D. Ruhf, Program Manager, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Washington, DC 20226
Phone: 202 927-8210
Email: mdruh@atfhq.atf.treas.gov

RIN: 1512-AB74

2551. HEALTH CLAIMS AND OTHER HEALTH RELATED STATEMENTS IN THE LABELING AND ADVERTISING OF ALCOHOL BEVERAGES

Priority: Substantive, Nonsignificant. Major status under 5 USC 801 is undetermined.

Legal Authority: 27 USC 205

CFR Citation: 27 CFR 4; 27 CFR 5; 27 CFR 7

Legal Deadline: None

Abstract: ATF proposes to amend the regulations to prohibit the appearance on labels or in advertisements of any statement that makes a substantive claim regarding health benefits associated with the consumption of

alcohol beverages unless such claim is properly qualified. This notice also addresses the use of directional health-related statements and seeks comments on whether the negative consequences of alcohol consumption or abuse disqualify these products entirely from entitlement to any health-related statements.

Timetable:

Action	Date	FR Cite
NPRM	10/25/99	64 FR 57413
NPRM Comment Period End	02/22/00	
Public Hearing	02/28/00	65 FR 10434
Cancellation/ Rescheduling of Hearing	04/25/00	65 FR 24158
Comment Period Extended	04/25/00	
Final Action	11/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: James Ficaretta, Program Manager, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Washington, DC 20226
Phone: 202 927-8210

RIN: 1512-AB97

2552. • PETITION TO PROPOSE "YADKIN VALLEY" AS A NEW AMERICAN VITICULTURAL AREA

Priority: Substantive, Nonsignificant

Legal Authority: 27 USC 205

CFR Citation: 27 CFR 9

Legal Deadline: None

Abstract: The Bureau of Alcohol, Tobacco and Firearms received a petition proposing "Yadkin Valley" as a new American viticultural area in North Carolina. The proposed area consists of approximately 1,321,000 acres encompassing all of Surry, Wilkes, Yadkin, and portions of Stokes, Forsyth and Davie Counties.

Timetable:

Action	Date	FR Cite
NPRM	02/07/02	67 FR 5756
NPRM Comment Period End	04/08/02	
Final Action	11/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

TREAS—BATF

Final Rule Stage

Government Levels Affected: None

Agency Contact: Timothy P. DeVanney, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., RM 5000, Washington, DC 20226
Phone: 202 927-8196
Fax: 202 927-8525

Related RIN: Previously reported as 1512-AA07

RIN: 1512-AC82

2553. • ORGANIC CLAIMS IN LABELING AND ADVERTISING OF ALCOHOL BEVERAGES

Priority: Info./Admin./Other

Legal Authority: 27 USC 205

CFR Citation: 27 CFR 4; 27 CFR 5; 27 CFR 7; 27 CFR 13

Legal Deadline: None

Abstract: The Bureau of Alcohol, Tobacco and Firearms plans to amend its alcohol beverage labeling rules to cross-reference the United States Department of Agriculture's National Organic Program (NOP) rules. The mandatory compliance date for the NOP rules is October 21, 2002. ATF will request comments on the temporary rule in an associated notice of proposed rulemaking.

Timetable:

Action	Date	FR Cite
NPRM	10/08/02	67 FR 62860
Temporary Rule	10/08/02	67 FR 62856
Final Action	04/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Marjorie D. Ruhf, Program Manager, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Washington, DC 20226
Phone: 202 927-8210
Email: mdruh@atfhq.atf.treas.gov

RIN: 1512-AC87

2554. • BREWERY FORMS

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 5401; 26 USC 5555

CFR Citation: 27 CFR 25

Legal Deadline: None

Abstract: The Bureau of Alcohol, Tobacco and Firearms (ATF) has revised the operational report form for breweries and created a new operations report form for small breweries and brewpubs. ATF has also created new bond forms for use by brewers. These new bond forms are for use when a security is posted as the bond in lieu of a corporate surety. Amended regulations will reference these new forms in 27 CFR 25.

Timetable:

Action	Date	FR Cite
Final Action	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Charles N. Bacon, Program Manager, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, Room 701, 10 Causeway Street, Boston, MA 02222
Phone: 617 557-1323
Fax: 617 557-1251
Email: cnbacon@bost.atf.treas.gov

RIN: 1512-AC88

2555. • PETITION TO ESTABLISH "OAK KNOLL DISTRICT" AS A NEW AMERICAN VITICULTURAL AREA

Priority: Substantive, Nonsignificant

Legal Authority: 27 USC 205

CFR Citation: 27 CFR 9

Legal Deadline: None

Abstract: The Bureau of Alcohol, Tobacco and Firearms is proposing the establishment of the "Oak Knoll District" viticultural area in Napa County, California. This action is in response to a petition by the Oak Knoll District Committee.

Timetable:

Action	Date	FR Cite
NPRM	07/09/02	67 FR 45437
NPRM Comment	09/09/02	
Period End		
Final Action	01/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Joanne Brady, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms

Phone: 215 597-5288

Related RIN: Previously reported as 1512-AA07

RIN: 1512-AC89

FIREARMS

2556. COMMERCE IN FIREARMS AND AMMUNITION (OMNIBUS CONSOLIDATED APPROPRIATIONS ACT OF 1997)

Priority: Substantive, Nonsignificant

Legal Authority: 18 USC 847; 18 USC 921 to 930

CFR Citation: 27 CFR 178

Legal Deadline: None

Abstract: The Omnibus Consolidated Appropriations Act of 1997 contains amendments to the Gun Control Act of 1968 (18 U.S.C. chapter 44). These amendments add to the category of "prohibited persons" anyone convicted of a "misdemeanor crime of domestic violence." The amendments require individuals acquiring handguns from Federal firearms licensees to certify (in accordance with the Brady Law) that they have not been convicted of such a crime. The amendments also provide for sales between Federal firearms licensees of curio and relic firearms away from their licensed premises.

Timetable:

Action	Date	FR Cite
NPRM	06/30/98	63 FR 35551
Interim Final Rule	06/30/98	63 FR 35520
NPRM Comment	09/28/98	
Period End		
Final Action	02/00/03	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: James Ficaretta, Program Manager, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Washington, DC 20226
Phone: 202 927-8210

RIN: 1512-AB64

2557. RESIDENCY REQUIREMENT FOR PERSONS ACQUIRING FIREARMS

Priority: Other Significant

Legal Authority: 5 USC 552(a); 18 USC 847; 18 USC 921 to 930; 44 USC 3504(h)

TREAS—BATF

Final Rule Stage

CFR Citation: 27 CFR 178**Legal Deadline:** None

Abstract: The temporary rule amends the regulations to provide for a firearms purchaser's affirmative statement of his or her State of residence on ATF Form 4473 (Firearms Transaction Record) and ATF Form 5300.35 (Statement of Intent to Obtain a Handgun) in acquiring a firearm from a Federal firearms licensee. The temporary rule also amends the regulations to require that aliens purchasing firearms provide proof of residency through the use of substantiating documentation, such as utility bills or a lease agreement. In addition, the regulations are being amended to require that licensees examine a photo identification document from aliens purchasing firearms. These regulations implement firearms initiatives intended to protect the American public from gun violence.

Timetable:

Action	Date	FR Cite
NPRM	04/21/97	62 FR 19446
Interim Final Rule	04/21/97	62 FR 19442
NPRM Comment Period End	07/21/97	
Final Action	03/00/03	

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None

Agency Contact: James Ficaretta, Program Manager, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Washington, DC 20226
Phone: 202 927-8210

RIN: 1512-AB66

2558. IMPLEMENTATION OF PUBLIC LAW 104-208, THE OMNIBUS CONSOLIDATED APPROPRIATIONS ACT OF 1997, RELATING TO THE ESTABLISHMENT OF A NATIONAL REPOSITORY FOR ARSON AND EXPLOSIVES INFORMATION

Priority: Substantive, Nonsignificant**Legal Authority:** 18 USC 846(b)**CFR Citation:** 27 CFR 55**Legal Deadline:** None

Abstract: ATF will issue this notice of proposed rulemaking to implement certain provisions of Public Law 104-208, the Omnibus Consolidated Appropriations Act of 1997 (the Act), enacted September 30, 1996. The Act amended the Federal explosives laws

in 18 U.S.C. chapter 40 to require all Federal agencies to report to ATF any information involving arson or the suspected criminal misuse of explosives. The Act also authorizes ATF to establish a repository for this information. In addition, the law provides that such repository will contain information on incidents voluntarily reported to ATF by State and local authorities.

Timetable:

Action	Date	FR Cite
NPRM	11/15/01	66 FR 57404
NPRM Comment Period End	02/13/02	
Final Rule	02/00/03	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None

Agency Contact: James Ficaretta, Program Manager, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Washington, DC 20226
Phone: 202 927-8210

RIN: 1512-AB73

2559. PUBLIC LAW 105-277, MAKING OMNIBUS CONSOLIDATED AND EMERGENCY SUPPLEMENTAL APPROPRIATIONS FOR FY99, RELATING TO FIREARMS DISABILITIES FOR NONIMMIGRANT ALIENS

Priority: Substantive, Nonsignificant**Legal Authority:** 5 USC 552(a); 18 USC 847; 18 USC 921 to 930; 44 USC 3504(h)**CFR Citation:** 27 CFR 178**Legal Deadline:** None

Abstract: ATF will issue a temporary rule amending the regulations to implement the provisions of Public Law 105-277, Making Omnibus Consolidated and Emergency Supplemental Appropriations for Fiscal Year 1999. The regulations implement the law by prohibiting, with certain exceptions, the transfer to and possession of firearms by aliens admitted to the United States under a nonimmigrant visa.

Timetable:

Action	Date	FR Cite
NPRM	02/05/02	67 FR 5428
Interim Final Rule	02/05/02	67 FR 5422

Action	Date	FR Cite
Interim Final Rule Comment Period End	05/06/02	
Final Rule	03/00/03	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None

Agency Contact: James Ficaretta, Program Manager, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Washington, DC 20226
Phone: 202 927-8210

RIN: 1512-AB93

2560. COMMERCE IN FIREARMS AND AMMUNITION—ANNUAL INVENTORY

Priority: Substantive, Nonsignificant**Legal Authority:** 5 USC 552(a); 18 USC 847; 18 USC 921 to 930; 44 USC 3504(h)**CFR Citation:** 27 CFR 178**Legal Deadline:** None

Abstract: ATF is proposing to amend the regulations to require federally licensed importers, manufacturers, and dealers of firearms to take at least one physical inventory each year. The proposed regulations also specify the circumstances under which these licensees must conduct a special physical inventory. In addition, these proposed regulations clarify who is responsible for reporting a firearm that is stolen or lost in transit between licensees.

Timetable:

Action	Date	FR Cite
NPRM	08/28/00	65 FR 52054
Final Action	03/00/03	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None

Agency Contact: James Ficaretta, Program Manager, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Washington, DC 20226
Phone: 202 927-8210

RIN: 1512-AC08

TREAS—BATF

Final Rule Stage

PROCEDURAL

2561. PLAIN LANGUAGE IN PART 7**Priority:** Substantive, Nonsignificant**Legal Authority:** 27 USC 205**CFR Citation:** 27 CFR 7**Legal Deadline:** None**Abstract:** This project revises regulations to plain language. The revision will make no substantive changes to the current 27 CFR part 7.**Timetable:**

Action	Date	FR Cite
NPRM	06/27/02	67 FR 43496
NPRM Comment Period Extended	08/22/02	67 FR 54388
NPRM Comment Period End	08/26/02	
NPRM Comment Period End	09/25/02	
Final Action	12/00/02	
Final Action Effective	01/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Agency Contact:** Charles N. Bacon, Program Manager, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, Room 701, 10 Causeway Street, Boston, MA 02222
Phone: 617 557-1323
Fax: 617 557-1251
Email: cnbacon@bost.atf.treas.gov**RIN:** 1512-AC10**2562. DELEGATION OF AUTHORITY FOR PART 70****Priority:** Info./Admin./Other**Legal Authority:** 26 USC 7805**CFR Citation:** 27 CFR 70**Legal Deadline:** None**Abstract:** This final rule references an additional ATF order, ATF Order 1130.32, for delegating certain ATF authorities contained in its Procedure and Administration regulations. ATF Order 1130.32 delegates the authority to accept or reject offers in compromise other than forfeiture to the appropriate ATF officer. A previous final rule (T.D. ATF-450, 66 FR 29021) referenced only ATF Order 1130.19. ATF Order 1130.19 delegates all other authorities in its Procedure and Administration regulations.**Timetable:**

Action	Date	FR Cite
Final Rule	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Agency Contact:** Robert P. Ruhf, Program Manager, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Washington, DC 20226
Phone: 202 927-8210**RIN:** 1512-AC74**2563. • ELIMINATE REQUIREMENT TO ENROLL TO PRACTICE BEFORE THE BUREAU****Priority:** Substantive, Nonsignificant**Legal Authority:** 31 USC 330**CFR Citation:** 31 CFR 8**Legal Deadline:** None**Abstract:** The Bureau of Alcohol, Tobacco and Firearms will published a final rule (Treasury Decision) to eliminate the requirement to enroll to practice before the Bureau.**Timetable:**

Action	Date	FR Cite
Final Action	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Agency Contact:** Timothy P. DeVaney, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., RM 5000, Washington, DC 20226
Phone: 202 927-8196
Fax: 202 927-8525**RIN:** 1512-AC96**TOBACCO PRODUCTS****2564. TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES SHIPPED FROM PUERTO RICO TO THE UNITED STATES****Priority:** Substantive, Nonsignificant**Legal Authority:** 27 USC 5701; 27 USC 7652**CFR Citation:** 27 CFR 275**Legal Deadline:** None**Abstract:** This temporary rule eliminates ATF onsite supervision of tobacco products and cigarette papers and tubes of Puerto Rican manufacture that are shipped from Puerto Rico to the United States. It also eliminates related ATF forms. This rule requires that persons who ship such articles maintain records so that the amount of tax is calculated and recorded for ATF audit and examination. Also, this temporary rule revises certain sections to simplify and clarify, and it corrects a few errors.**Timetable:**

Action	Date	FR Cite
NPRM	03/08/01	66 FR 13864
Interim Final Rule	03/08/01	66 FR 13849
NPRM Comment Period End	05/07/01	66 FR 13864
Final Action	11/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Agency Contact:** Robert P. Ruhf, Program Manager, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Washington, DC 20226
Phone: 202 927-8210**RIN:** 1512-AC24**2565. IMPORTATION OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES; RECODIFICATION OF REGULATIONS****Priority:** Info./Admin./Other**Legal Authority:** 26 USC 7805**CFR Citation:** 27 CFR 41; 27 CFR 275**Legal Deadline:** None**Abstract:** The Bureau of Alcohol, Tobacco and Firearms is recodifying the regulations in part 275, Importation of Tobacco Products and Cigarette Papers and Tubes. The purpose of this recodification is to reissue the regulations in part 275 of title 27 of the Code of Federal Regulations (CFR) as 27 CFR part 41. This change improves the organization of title 27 CFR.**Timetable:**

Action	Date	FR Cite
Final Action	01/00/03	

Regulatory Flexibility Analysis**Required:** No

TREAS—BATF

Final Rule Stage

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Nancy Sutton, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms

Phone: 415 947-5192

RIN: 1512-AC46

Department of the Treasury (TREAS)

Long-Term Actions

Bureau of Alcohol, Tobacco and Firearms (BATF)

ALCOHOL

2566. ALCOHOLIC CONTENT LABELING FOR MALT BEVERAGES

Priority: Substantive, Nonsignificant

CFR Citation: 27 CFR 7

Timetable:

Action	Date	FR Cite
NPRM	04/19/93	58 FR 21233
Interim Final Rule	04/19/93	58 FR 21228
NPRM Comment Period End	07/19/93	
NPRM Comment Period Extended	07/19/93	58 FR 38543
NPRM Comment Period Extended End	09/17/93	
Second NPRM	To Be	Determined

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Bernard J. Kipp
Phone: 503 356-1341

RIN: 1512-AB17

2567. SAKE REGULATIONS

Priority: Substantive, Nonsignificant

CFR Citation: Not Yet Determined

Timetable: Next Action Undetermined

Regulatory Flexibility Analysis

Required: Undetermined

Small Entities Affected: Businesses

Government Levels Affected: None

Agency Contact: Bernard J. Kipp
Phone: 503 356-1341

RIN: 1512-AC09

2568. REMOVAL OF REQUIREMENT TO DISCLOSE SACCHARIN IN THE LABELING OF WINE, DISTILLED SPIRITS AND MALT BEVERAGES

Priority: Info./Admin./Other

CFR Citation: 27 CFR 4.32(d); 27 CFR 5.32(b)(6); 27 CFR 7.22(b)(5)

Timetable: Next Action Undetermined

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Marjorie D. Ruhf
Phone: 202 927-8210
Email: mdruhff@atfhq.atf.treas.gov

RIN: 1512-AC17

2569. LIQUOR DEALERS; RECODIFICATION OF REGULATIONS

Priority: Info./Admin./Other

CFR Citation: 27 CFR 31; 27 CFR 194;

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Timetable:

Action	Date	FR Cite
Final Action	To Be	Determined

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Karl Joedicke
Phone: 202 927-7460

RIN: 1512-AC45

2570. DELEGATION OF AUTHORITY IN 27 CFR PART 31

Priority: Info./Admin./Other

CFR Citation: 27 CFR 31

Timetable:

Action	Date	FR Cite
Final Action	To Be	Determined

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Karl Joedicke
Phone: 202 927-7460

RIN: 1512-AC49

2571. PROPOSED REVISIONS OF 27 CFR PART 19

Priority: Substantive, Nonsignificant

CFR Citation: 27 CFR 19

Timetable:

Action	Date	FR Cite
NPRM	To Be	Determined

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Daniel J. Hiland
Phone: 202 927-8210

RIN: 1512-AC52

2572. PROPOSAL TO RECOGNIZE SYNONYMS FOR PETITE SIRAH AND ZINFANDEL GRAPE VARIETIES

Priority: Substantive, Nonsignificant

CFR Citation: 27 CFR 4

Timetable:

Action	Date	FR Cite
NPRM	04/10/02	67 FR 17312
NPRM Comment Period Extended	06/06/02	67 FR 38915
NPRM Comment Period End	06/10/02	
Final Action	To Be	Determined

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Jennifer Berry
Phone: 716 551-4048

RIN: 1512-AC65

2573. PETITION TO ESTABLISH "CAPAY VALLEY" AS AN AMERICAN VITICULTURAL AREA

Priority: Substantive, Nonsignificant

CFR Citation: 27 CFR 9

Timetable:

Action	Date	FR Cite
NPRM	07/25/02	67 FR 48597

TREAS—BATF

Long-Term Actions

Action	Date	FR Cite
NPRM Comment Period End	09/23/02	
Final Action	To Be Determined	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None**Agency Contact:** Kristy Colon
Phone: 202 927-8206**RIN:** 1512-AC71**2574. TAXPAID DISTILLED SPIRITS USED IN MANUFACTURING PRODUCTS UNFIT FOR BEVERAGE USE****Priority:** Substantive, Nonsignificant**CFR Citation:** 27 CFR 17**Timetable:**

Action	Date	FR Cite
NPRM	To Be Determined	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None**Agency Contact:** Linda Wade-Chapman
Phone: 202 927-8181**RIN:** 1512-AC73

PROCEDURAL

2575. DELEGATION OF AUTHORITY IN 27 CFR PART 19**Priority:** Info./Admin./Other**CFR Citation:** 27 CFR 19**Timetable:**

Action	Date	FR Cite
Final Action	To Be Determined	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None**Agency Contact:** Robert P. Ruhf
Phone: 202 927-8210**RIN:** 1512-AC06**2576. COMMERCE IN FIREARMS AND AMMUNITION; RECODIFICATION OF REGULATIONS (2002R-013P)****Priority:** Info./Admin./Other**CFR Citation:** 27 CFR 47; 27 CFR 50; 27 CFR 178; 27 CFR 179; 27 CFR 70**Timetable:** Next Action Undetermined**Regulatory Flexibility Analysis Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Agency Contact:** Lisa Marie Gesser
Phone: 202 927-9347
Fax: 202 927-8525
Email: lmgesser@atfhq.atf.treas.gov**RIN:** 1512-AC68**2577. MACHINE GUNS, DESTRUCTIVE DEVICES, AND CERTAIN OTHER FIREARMS; RECODIFICATION OF REGULATIONS****Priority:** Info./Admin./Other**CFR Citation:** 27 CFR 47; 27 CFR 51; 27 CFR 55; 27 CFR 70; 27 CFR 179;

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Timetable: Next Action Undetermined**Regulatory Flexibility Analysis Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Agency Contact:** Lisa Marie Gesser
Phone: 202 927-9347
Fax: 202 927-8525
Email: lmgesser@atfhq.atf.treas.gov**RIN:** 1512-AC69**2578. • DELEGATION OF AUTHORITY IN 27 CFR PART 55—COMMERCE IN EXPLOSIVES****Priority:** Substantive, Nonsignificant**Legal Authority:** 18 USC 847**CFR Citation:** 27 CFR 55**Legal Deadline:** None

Abstract: This final rule places most of ATF authorities contained in 27 CFR 55 with the "appropriate ATF officer," and requires that persons file documents with the "appropriate ATF officer" or in accordance with the instructions on the form. Also, this rule removes definitions of references to the words "ATF officer," "Chief, Firearms and Explosives Licensing Center," "Region," and "Regional Director." The result of removing these words will consolidate the Director's delegations of authority for part 55 into one delegation instrument.

Timetable:

Action	Date	FR Cite
Final Action	To Be Determined	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Agency Contact:** Karl Joedicke, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms
Phone: 202 927-7460**RIN:** 1512-AC94

TOBACCO PRODUCTS

2579. IMPLEMENTATION OF PUBLIC LAW 105-33, SECTION 9302, REQUIRING THE QUALIFICATION OF TOBACCO PRODUCT IMPORTERS AND MISCELLANEOUS TECHNICAL AMENDMENTS**Priority:** Substantive, Nonsignificant**CFR Citation:** 27 CFR 275**Timetable:**

Action	Date	FR Cite
NPRM	12/22/99	64 FR 71955
Interim Final Rule	12/22/99	64 FR 71947
Interim Final Rule Effective	01/01/00	
Interim Final Rule Comment Period End	05/03/00	65 FR 17477
Final Action	To Be Determined	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Agency Contact:** Robert P. Ruhf
Phone: 202 927-8210**RIN:** 1512-AC07**2580. PROHIBITED MARKS ON PACKAGES OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES IMPORTED OR BROUGHT INTO THE UNITED STATES****Priority:** Substantive, Nonsignificant**CFR Citation:** 27 CFR 275**Timetable:**

Action	Date	FR Cite
NPRM	To Be Determined	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** Businesses**Government Levels Affected:** None**Agency Contact:** Robert P. Ruhf

TREAS—BATF

Long-Term Actions

Phone: 202 927-8210

RIN: 1512-AC14

2581. ELIMINATION OF STATISTICAL CLASSES FOR LARGE CIGARS

Priority: Substantive, Nonsignificant

CFR Citation: 27 CFR 40; 27 CFR 275

Timetable:

Action	Date	FR Cite
NPRM	To Be Determined	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Robert P. Ruhf

Phone: 202 927-8210

RIN: 1512-AC33

2582. DELEGATION OF AUTHORITY IN 27 CFR PART 40

Priority: Info./Admin./Other

CFR Citation: 27 CFR 40

Timetable:

Action	Date	FR Cite
Final Action	To Be Determined	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Robert P. Ruhf

Phone: 202 927-8210

RIN: 1512-AC54

2583. VOLUNTARY WAIVER OF FILING CLAIM FOR CREDIT, REFUND, ALLOWANCE OR CREDIT OF TAX FOR TOBACCO PRODUCTS MANUFACTURED IN CANADA

Priority: Substantive, Nonsignificant

CFR Citation: 27 CFR 44

Timetable:

Action	Date	FR Cite
Final Action	To Be Determined	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Robert P. Ruhf

Phone: 202 927-8210

RIN: 1512-AC64

Department of the Treasury (TREAS)

Completed Actions

Bureau of Alcohol, Tobacco and Firearms (BATF)

2584. RECODIFICATION OF PART 251

Priority: Substantive, Nonsignificant

CFR Citation: 27 CFR 251

Completed:

Reason	Date	FR Cite
Final Action	05/08/02	67 FR 30796
Final Action Effective	05/08/02	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Jennifer Berry

Phone: 716 551-4048

RIN: 1512-AC27

2586. DELEGATION OF AUTHORITY IN 27 CFR PART 252

Priority: Info./Admin./Other

CFR Citation: 27 CFR 252

Completed:

Reason	Date	FR Cite
Final Rule	04/15/02	67 FR 18086
Final Rule Effective	04/15/02	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Robert P. Ruhf

Phone: 202 927-8210

RIN: 1512-AC44

2588. DELEGATION OF AUTHORITY IN 27 CFR PART 251

Priority: Info./Admin./Other

CFR Citation: 27 CFR 251

Completed:

Reason	Date	FR Cite
Final Rule	03/13/02	67 FR 11230
Final Rule Effective	03/13/02	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Robert P. Ruhf

Phone: 202 927-8210

RIN: 1512-AC58

2585. ALBARINO, BLACK CORINTH AND FIANO GRAPE VARIETIES

Priority: Substantive, Nonsignificant

CFR Citation: 27 CFR 4

Completed:

Reason	Date	FR Cite
Final Action	03/18/02	67 FR 11917
Final Action Effective	05/17/02	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Jennifer Berry

Phone: 716 551-4048

RIN: 1512-AC29

2587. PROPOSED ADDITION OF "TANNAT" AS A GRAPE VARIETY NAME FOR AMERICAN WINES

Priority: Substantive, Nonsignificant

CFR Citation: 27 CFR 4

Completed:

Reason	Date	FR Cite
Final Rule	09/04/02	67 FR 56479
Final Rule Effective	11/04/02	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Jennifer Berry

Phone: 716 551-4048

RIN: 1512-AC50

2589. • PETITION TO ESTABLISH "CALIFORNIA COAST" AS A NEW AMERICAN VITICULTURAL AREA

Priority: Substantive, Nonsignificant

Legal Authority: 27 USC 205

CFR Citation: 27 CFR 9

Legal Deadline: None

Abstract: The Bureau of Alcohol, Tobacco and Firearms received a petition to establish "California Coast" as a new American viticultural area.

Timetable:

Action	Date	FR Cite
NPRM	09/26/00	65 FR 57763
NPRM Comment Period End	12/26/00	

TREAS—BATF

Completed Actions

Action	Date	FR Cite
NPRM Comment Period Extended	12/26/00	65 FR 81455
NPRM Comment Period End	04/25/01	
Final Action - Petition Denied	08/07/02	67 FR 51156

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Nancy Sutton, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms
Phone: 415 947-5192

Related RIN: Previously reported as 1512-AA07

RIN: 1512-AC83

2590. • PETITION TO EXPAND THE LODI VITICULTURAL AREA

Priority: Substantive, Nonsignificant

Legal Authority: 27 USC 205

CFR Citation: 27 CFR 9

Legal Deadline: None

Abstract: The Bureau of Alcohol, Tobacco and Firearms has received a petition from a group of San Joaquin County grape growers proposing to expand the established 458,000-acre Lodi viticultural area, 27 CFR 9.107, to the south and the west.

Timetable:

Action	Date	FR Cite
NPRM	02/07/00	65 FR 5828
NPRM Comment Period End	04/07/00	
Final Rule	09/04/02	67 FR 56481
Final Rule Effective	11/04/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Nancy Sutton, ATF Specialist, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms
Phone: 415 947-5192

Related RIN: Previously reported as 1512-AA07

RIN: 1512-AC92

2591. • DELEGATION OF AUTHORITY (27 CFR 47)

Priority: Info./Admin./Other

Legal Authority: 26 USC 7805

CFR Citation: 27 CFR 47

Legal Deadline: None

Abstract: This final rule places all ATF authorities contained in its Importation of Arms, Ammunition and Implements of War regulations with the "appropriate ATF officer." Consequently, this final rule removes the definitions of, and references to, specific officers subordinate to the Director. It also requires persons to file documents required by these regulations with the "appropriate ATF officer" or in accordance with the instructions on the ATF form. Concurrently with this Treasury Decision, ATF is issuing ATF Order 1130.34, which will be made available as specified in this rule. Through this order the Director delegates all of the authorities to the appropriate ATF officers and specifies the ATF officers with whom applications, notices, and other reports, that are not ATF forms, are filed.

Timetable:

Action	Date	FR Cite
Final Rule	10/21/02	67 FR 64525

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Robert P. Ruhf, Program Manager, Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, 650 Massachusetts Avenue NW., Washington, DC 20226
Phone: 202 927-8210

RIN: 1512-AC86

2592. ELIMINATION OF APPLICATION TO REMOVE TOBACCO PRODUCTS FROM MANUFACTURER'S PREMISES FOR EXPERIMENTAL PURPOSES

Priority: Substantive, Nonsignificant

CFR Citation: 27 CFR 40

Completed:

Reason	Date	FR Cite
Final Action	04/19/02	67 FR 19332
Final Action Effective	05/20/02	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Robert P. Ruhf
Phone: 202 927-8210

RIN: 1512-AC32

2593. DELEGATION OF AUTHORITY IN 27 CFR PART 44

Priority: Info./Admin./Other

CFR Citation: 27 CFR 44

Completed:

Reason	Date	FR Cite
Final Action	05/08/02	67 FR 30799

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Robert P. Ruhf
Phone: 202 927-8210

RIN: 1512-AC36

BILLING CODE 4810-31-S

Department of the Treasury (TREAS)
Comptroller of the Currency (OCC)

Proposed Rule Stage

2594. UNIFORM RULES OF PRACTICE AND PROCEDURE; REGULATION REVIEW

Priority: Substantive, Nonsignificant

Legal Authority: 5 USC 504; 12 USC 1831o; 12 USC 1972; 12 USC 3102; 12 USC 3108; 12 USC 3909; 5 USC 554 to 557; 12 USC 93a; 12 USC 93(b); 12

USC 164; 12 USC 505; 12 USC 1817; 12 USC 1818; 12 USC 1820

CFR Citation: 12 CFR 19

Legal Deadline: None

Abstract: The OCC is considering what regulatory actions may be necessary to implement section 112(g)(4) of the

Federal Deposit Insurance Corporation Improvement Act of 1991 to develop joint agency procedures for the suspension and debarment of accountants, upon a showing of good cause, from performing certain audit services.

TREAS—OCC

Proposed Rule Stage

Timetable:

Action	Date	FR Cite
NPRM - Suspension and Debarment of Accountants	11/00/02	

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None

Agency Contact: Mitchell Plave, Counsel, Department of the Treasury, Comptroller of the Currency, Legislative and Regulatory Activities Division, 250 E Street SW, Washington, DC 20219
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RIN: 1557-AB43

2595. FAIR CREDIT REPORTING REGULATIONS

Priority: Substantive, Nonsignificant

Legal Authority: 12 USC 93a; 15 USC 1681s; PL 106-102, sec 506

CFR Citation: Not Yet Determined

Legal Deadline: None

Abstract: The rule will address the sharing of transactional, experiential, and other consumer information among persons related by common ownership or affiliated by corporate control. Such sharing of this information constitutes an exclusion from the definition of "consumer report" under section 603(d) of the Fair Credit Reporting Act (15 U.S.C. 1681a(d)).

Timetable:

Action	Date	FR Cite
NPRM	10/20/00	65 FR 63120
NPRM Comment Period End	12/04/00	
NPRM Update	03/27/01	66 FR 16624
Second NPRM	12/00/02	

Regulatory Flexibility Analysis Required: Undetermined**Government Levels Affected:** None

Agency Contact: Lee Walzer, Counsel, Department of the Treasury, Comptroller of the Currency, Legislative and Regulatory Analysis Division, 250 E Street SW, Washington, DC 20219
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RIN: 1557-AB78

2596. RECORDKEEPING REQUIREMENTS FOR BANK EXCEPTIONS FROM SECURITIES DEALER REGISTRATION

Priority: Substantive, Nonsignificant

Legal Authority: 12 USC 93a; 12 USC 1828(t)

CFR Citation: Not Yet Determined

Legal Deadline: None

Abstract: This notice of proposed rulemaking will seek comment on recordkeeping requirements for banks relying on exceptions to the definitions of broker or dealer in paragraphs (4) and (5) of section 3(a) of the Securities Exchange Act of 1934.

Timetable:

Action	Date	FR Cite
NPRM	01/00/03	

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None

Agency Contact: Martha Vestal Clarke, Acting Assistant Director, Department of the Treasury, Comptroller of the Currency, Legislative and Regulatory Activities, Division, 250 E Street SW, Washington, DC 20219
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RIN: 1557-AB93

2597. RULES, POLICIES, AND PROCEDURES FOR CORPORATE ACTIVITIES AND BANK ACTIVITIES AND OPERATIONS

Priority: Substantive, Nonsignificant

Legal Authority: 12 USC 1 et seq; 12 USC 24 (Seventh); 12 USC 92a; 12 USC 93a; 12 USC 161; 12 USC 602; 12 USC 1818; 12 USC 1828(n); 12 USC 1828 note; 12 USC 1831n note; 12 USC 1831o; 12 USC 1835; 12 USC 3102; 12 USC 3108; 12 USC 3901 et seq; 12 USC 3907; 12 USC 3909; Section 5136 of the Revised Statutes (12 USC 24a); 15 USC 78q; 15 USC 78q-1; 15 USC 78w

CFR Citation: 12 CFR 3; 12 CFR 5; 12 CFR 6; 12 CFR 7; 12 CFR 9; 12 CFR 28

Legal Deadline: None

Abstract: The OCC plans to amend part 5 to implement the authority for national banks to merge with one or more of their nonbank affiliates contained in section 1206 of the American Homeownership and

Economic Opportunity Act of 2000 (AHEOA). The proposal will also amend part 5 to implement the authority in section 1204 of AHEOA by adding a new section setting forth the application and prior approval requirements for national banks contemplating reorganization as a subsidiary of a bank holding company. In addition, the OCC also plans to implement section 1205 of AHEOA by amending part 7 to permit national banks to adopt by-laws providing for staggered boards of directors and to permit national banks to apply to expand the size of their boards of directors over 25 members. The OCC also plans to make other amendments to parts 5, 7, and 9, as well as certain technical amendments to parts 3, 6, 7, and 28.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis Required: Undetermined**Government Levels Affected:** None

Federalism: Undetermined

Agency Contact: Andra Shuster, Counsel, Department of the Treasury, Comptroller of the Currency
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RIN: 1557-AB97

2598. MAINTENANCE OF RECORDS

Priority: Substantive, Nonsignificant

Legal Authority: 5 USC 504; 5 USC 554 to 557; 12 USC 93a; 12 USC 93(b); 12 USC 164; 12 USC 481; 12 USC 505; 12 USC 1817; 12 USC 1818; 12 USC 1820; 12 USC 1831o; 12 USC 1867; 12 USC 1972; 12 USC 3102; 12 USC 3108(a); 12 USC 3909; 12 USC 4717; 15 USC 78(h); 15 USC 78(i); 15 USC 78o-4(c); 15 USC 78o-5; 15 USC 78q-1; 15 USC 78u; 15 USC 78-u2; 15 USC 78-u3; 15 USC 78w; 28 USC 2461 note; 31 USC 330; 31 USC 5321; 42 USC 4012a

TREAS—OCC

Proposed Rule Stage

CFR Citation: 12 CFR 19

Legal Deadline: None

Abstract: The notice of proposed rulemaking would invite comment on a rule that would add a new subpart P to 12 CFR part 19, which would require national banks, national bank affiliates, Federal branches and agencies of foreign banks, and bank service companies that perform services for, or contract with, national banks to establish and maintain accurate and complete documentation and records, and allow the OCC timely access to such records.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Patrick Tierney, Attorney, Department of the Treasury, Comptroller of the Currency
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RIN: 1557-AB99

2599. PAYDAY LENDING

Priority: Substantive, Nonsignificant

Legal Authority: 12 USC 24(Seventh); 12 USC 93a; 12 USC 1818; 12 USC 1861 to 1867

CFR Citation: 12 CFR 5; 12 CFR 32

Legal Deadline: None

Abstract: The OCC is considering amending 12 CFR part 5 and 12 CFR part 32 to address payday lending activities engaged in by national banks through arrangements with third-party lending companies. The purpose of this rulemaking would be to adopt provisions intended to ensure that payday lending is conducted in a manner that is consistent with safe and sound banking practices.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Federalism: Undetermined

Agency Contact: Mitchell Plave, Counsel, Department of the Treasury,

Comptroller of the Currency, Legislative and Regulatory Activities Division, 250 E Street SW, Washington, DC 20219
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RIN: 1557-AC01

2600. INTERNATIONAL BANKING ACTIVITIES

Priority: Substantive, Nonsignificant

Legal Authority: 12 USC 1 et seq; 12 USC 24 (Seventh); 12 USC 93a; 12 USC 161; 12 USC 602; 12 USC 1818; 12 USC 3101 et seq; 12 USC 3901 et seq

CFR Citation: 12 CFR 28; 12 CFR 5

Legal Deadline: None

Abstract: The OCC plans to issue a notice of proposed rulemaking to clarify or revise a number of application or notice procedures, including the standards for approval that would apply. In addition, the OCC plans to implement a number of OCC interpretations regarding the capital equivalency deposit required of Federal branch and agencies. Finally, the OCC plans to revise several definitions.

Timetable:

Action	Date	FR Cite
NPRM	11/00/02	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Lee Walzer, Counsel, Department of the Treasury, Comptroller of the Currency, Legislative and Regulatory Analysis Division, 250 E Street SW, Washington, DC 20219
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RIN: 1557-AC04

2601. • INTERAGENCY GUIDELINES ESTABLISHING STANDARDS FOR SAFETY AND SOUNDNESS

Priority: Substantive, Nonsignificant

Unfunded Mandates: Undetermined

Legal Authority: 12 USC 93a; 12 USC 1818; 12 USC 1831-p; 12 USC 3102(b); 15 USC 6801; 15 USC 6805(b)(6)

CFR Citation: 12 CFR 30

Legal Deadline: None

Abstract: The OCC, along with the banking agencies, plans to issue a

notice of proposed rulemaking to amend their Interagency Guidelines Establishing Standards for Safety and Soundness. The amendment would add a new subsection to require a depository institution to implement new policies and procedures designed to ensure an effective system of corporate governance. This amendment is intended to address particular weaknesses in management and corporate governance practices.

Timetable:

Action	Date	FR Cite
NPRM	01/00/03	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Michele Meyer, Counsel, Department of the Treasury, Comptroller of the Currency, Legislative and Regulatory Activities Division, 250 E Street SW.

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RIN: 1557-AC08

2602. • COMMUNITY DEVELOPMENT CORPORATIONS, COMMUNITY DEVELOPMENT PROJECTS, AND OTHER PUBLIC WELFARE INVESTMENTS (12 CFR PART 24)

Priority: Substantive, Nonsignificant

Legal Authority: 12 USC 24 (Eleventh); 12 USC 93a; 12 USC 481; 12 USC 1818

CFR Citation: 12 CFR 24

Legal Deadline: None

Abstract: The OCC plans to issue a notice of proposed rulemaking to amend part 24, its regulation governing national bank investments that are designed to promote the public welfare. The proposal would update the definition section of the regulation to reflect the additional types of public welfare investment structures that have come into use by national banks in recent years; set forth the method a national bank should use to measure the aggregate amount of its public welfare investments; and simplify the regulation's investment self-certification and prior approval processes. These changes will simplify the regulation and reduce the burden associated with part 24 investments and thereby encourage additional public welfare investments by national banks.

TREAS—OCC

Proposed Rule Stage

Timetable:

Action	Date	FR Cite
NPRM	11/00/02	

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None

Agency Contact: Michele Meyer, Counsel, Department of the Treasury, Comptroller of the Currency, Legislative and Regulatory Activities Division, 250 E Street SW.

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RIN: 1557-AC09

2603. ● REMOVAL, SUSPENSION, AND DEBARMENT OF INDEPENDENT ACCOUNTANTS FROM PERFORMANCE OF AUDIT SERVICES

Priority: Substantive, Nonsignificant

Legal Authority: 12 USC 1831m(g)(4)(B)

CFR Citation: 12 CFR 19

Legal Deadline: None

Abstract: The OCC plans to issue a notice of proposed rulemaking to amend 12 CFR part 19, the Rules of Practice and Procedure by adding a new subpart P, "Removal, Suspension, and Debarment of Independent Public

Accountants from Performance of Audit Services." Section 112 of the Federal Deposit Insurance Corporation Improvement Act of 1991 (FDICIA) gave the OCC, along with the other Federal banking agencies, the authority to remove, suspend, or debar accountants for good cause from performing annual audit services. The proposed rule would establish policies and procedures for the OCC to take such actions. The proposed rule would also make conforming changes to part 19. The Board of Governors of the Federal Reserve System, the FDIC, and the Office of Thrift Supervision are promulgating similar rules concurrently with the OCC to implement section 112 of FDICIA.

Timetable:

Action	Date	FR Cite
NPRM	11/00/02	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Mitchell Plave, Counsel, Department of the Treasury, Comptroller of the Currency, Legislative and Regulatory Activities Division, 250 E Street SW, Washington, DC 20219

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RIN: 1557-AC10

2604. ● RULES, POLICIES, AND PROCEDURES FOR CORPORATE ACTIVITIES

Priority: Substantive, Nonsignificant

Legal Authority: 12 USC 1 et seq; 12 USC 24a; 12 USC 24 (Seventh); 12 USC 93a; 12 USC 3101 et seq

CFR Citation: 12 CFR 5

Legal Deadline: None

Abstract: The OCC plans to issue a notice of proposed rulemaking that will require a national bank to obtain prior approval of the OCC before making material changes to its business plan.

Timetable:

Action	Date	FR Cite
NPRM	11/00/02	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Heidi M. Thomas, Special Counsel, Department of the Treasury, Comptroller of the Currency, 250 E Street SW, Washington, DC 20219

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RIN: 1557-AC11

**Department of the Treasury (TREAS)
Comptroller of the Currency (OCC)**

Final Rule Stage

2605. CAPITAL RULES

Priority: Substantive, Nonsignificant

Legal Authority: 12 USC 93a; 12 USC 161; 12 USC 1828 note; 12 USC 1828(n); 12 USC 1831n note; 12 USC 1835; 12 USC 3907; 12 USC 3909

CFR Citation: 12 CFR 3

Legal Deadline: None

Abstract: As part of the 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, the OCC is amending various provisions of the capital rules for national banks. Specifically, these changes include: 1) new Basel capital accord (Basel II) (formerly referred to as domestic capital framework); and 2)

securities borrowing transactions. The OCC is conducting both of these rulemakings jointly with the other Federal banking agencies.

Timetable:**Implementation of a Revised Basel Capital Accord (formerly Domestic Capital Framework)**

ANPRM 11/03/00 (65 FR 66193)

ANPRM Comment Period End 02/01/01

NPRM 06/00/03

Securities Borrowing Transactions

Interim Final Rule 12/05/00 (65 FR 75856)

Interim Final Rule Comment Period End 01/19/01

Final Rule 12/00/02

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Ron Shimabukuro, Counsel, Department of the Treasury, Comptroller of the Currency, Legislative and Regulatory Activities Division, 250 E Street SW, Washington, DC 20219

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RIN: 1557-AB14

TREAS—OCC

Final Rule Stage

2606. CUSTOMER IDENTIFICATION PROGRAMS FOR BANKS, SAVINGS ASSOCIATIONS, AND CREDIT UNIONS**Priority:** Substantive, Nonsignificant**Legal Authority:** 12 USC 93a; 31 USC 5318(l)**CFR Citation:** 31 CFR 103**Legal Deadline:** Final, Statutory, October 26, 2002, Must take effect one year before date of enactment of USA Patriot Act.**Abstract:** The Secretary of the Treasury, the OCC, the Board of Governors of the Federal Reserve System, the FDIC, the Office of Thrift Supervision, and the National Credit Union Administration (the Agencies) plan to issue a regulation implementing

section 326 of the Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act of 2001. Section 326 requires a regulation that contains minimum standards that financial institutions must implement: 1) to verify the identity of any person seeking to open an account; 2) to maintain records of the information used to verify the person's identity; and 3) to determine whether the person appears on any lists of known or suspected terrorists or terrorist organizations provided to the financial institution by any Government agency.

Timetable:

Action	Date	FR Cite
NPRM	07/23/02	67 FR 48290

Action	Date	FR Cite
NPRM Comment Period End	09/06/02	
Final Action	11/00/02	

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None

Agency Contact: Deborah Katz, Senior Counsel, Department of the Treasury, Comptroller of the Currency, Legislative and Regulatory Activities Division, 250 E Street SW, Washington, DC 20219
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RIN: 1557-AC06**Department of the Treasury (TREAS)
Comptroller of the Currency (OCC)**

Long-Term Actions

2607. RULES AND PROCEDURES FOR CLAIMS AGAINST OCC-APPOINTED RECEIVERSHIPS FOR UNINSURED FINANCIAL INSTITUTIONS**Priority:** Substantive, Nonsignificant**Legal Authority:** 12 USC 93a; 12 USC 192; 12 USC 206; 12 USC 3108**CFR Citation:** Not Yet Determined**Legal Deadline:** None**Abstract:** This regulation will establish rules and procedures for processing claims against receivers for uninsured Federal institutions that are chartered by the OCC.**Timetable:**

Action	Date	FR Cite
NPRM	To Be Determined	

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None

Agency Contact: Mitchell Plave, Counsel, Department of the Treasury, Comptroller of the Currency, Legislative and Regulatory Activities Division, 250 E Street SW, Washington, DC 20219
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RIN: 1557-AB59**2608. COMMUNITY REINVESTMENT ACT REGULATION****Priority:** Substantive, Nonsignificant

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 to 2907; 12 USC 3101 to 3111

CFR Citation: 12 CFR 25**Legal Deadline:** None

Abstract: The OCC, in conjunction with the Board of Governors of the Federal Reserve System, the Federal Deposit Insurance Corporation, and the Office of Thrift Supervision (the agencies), has issued an advance notice of proposed rulemaking to solicit comment on the agencies' existing Community Reinvestment Act (CRA) regulations. The agencies are conducting a review of their CRA regulations to determine their effectiveness in achieving their goals.

Timetable:

Action	Date	FR Cite
ANPRM	07/19/01	66 FR 37602
ANPRM Comment Period End	10/17/01	
NPRM	To Be Determined	

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None

Agency Contact: Margaret Hesse, Special Counsel, Department of the Treasury, Comptroller of the Currency, Community and Consumer Law Division, 250 E Street SW, Washington, DC 20219
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RIN: 1557-AB98

**Department of the Treasury (TREAS)
Comptroller of the Currency (OCC)**
Completed Actions
2609. REAL ESTATE APPRAISALS

Priority: Substantive, Nonsignificant

Legal Authority: 12 USC 93a; 12 USC 3331 et seq

CFR Citation: 12 CFR 34

Legal Deadline: None

Abstract: This rulemaking would amend the OCC's appraisal regulation to exempt transactions involving mortgage-backed securities (MBS) from its principal appraisal requirements.

Timetable:

Action	Date	FR Cite
Withdrawn	09/30/02	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Mitchell Plave, Counsel, Department of the Treasury, Comptroller of the Currency, Legislative and Regulatory Activities Division, 250 E Street SW, Washington, DC 20219
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RIN: 1557-AB70

**2610. DEBT CANCELLATION
CONTRACTS AND DEBT
SUSPENSION AGREEMENTS**

Priority: Substantive, Nonsignificant

Legal Authority: 12 USC 24 (Seventh); 12 USC 93a

CFR Citation: 12 CFR 37

Legal Deadline: None

Abstract: The OCC issued a final rule governing the offering of debt cancellation contracts and debt suspension agreements. The purposes of the customer protections are to facilitate customers' informed choice about whether to purchase debt cancellation contracts and debt suspension agreements, based on an understanding of the costs, benefits, and limitations of the products, and to discourage inappropriate or abusive practices.

Timetable:

Action	Date	FR Cite
ANPRM	01/26/00	65 FR 4176
ANPRM Comment Period End	03/27/00	
NPRM	04/18/01	66 FR 19901
NPRM Comment Period End	06/18/01	

Action	Date	FR Cite
Final Rule	09/19/02	67 FR 58962
Final Rule Effective	06/16/03	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Jean Campbell, Attorney, Department of the Treasury, Comptroller of the Currency, Legislative and Regulatory Activities Division, 250 E Street SW, Washington, DC 20219
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RIN: 1557-AB75

**2611. ELECTRONIC ACTIVITIES
(FORMERLY ELECTRONIC BANKING)**

Priority: Substantive, Nonsignificant

Legal Authority: 12 USC 1 et seq; 12 USC 93a

CFR Citation: 12 CFR 7.1002; 12 CFR 7.1019; 12 CFR 7.5000 to 7.5010

Legal Deadline: None

Abstract: The OCC issued a notice of proposed rulemaking that addressed ways to facilitate national banks' efforts to engage in various forms of electronic banking consistent with safety and soundness. The proposal addresses national banks' exercise of their Federally authorized powers through electronic means; the applicability of state law to the exercise of those powers; the location of a national bank that engages in electronic activities; and the disclosures required when a national bank provides its customers with access to other service providers through hyperlinks in the bank's web site or other shared electronic space.

Timetable:

Action	Date	FR Cite
ANPRM	02/02/00	65 FR 4895
ANPRM Comment Period End	04/03/00	
NPRM	07/02/01	66 FR 34855
NPRM Comment Period End	08/31/01	
Final Rule	05/17/02	67 FR 34992
Final Rule Effective, section 7.5010 only (All other final rule sections effective 06/17/2002)	07/01/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Heidi M. Thomas, Special Counsel, Department of the Treasury, Comptroller of the Currency, 250 E Street SW, Washington, DC 20219

Phone: 202 874-5090

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Email: heidi.thomas@occ.treas.gov

RIN: 1557-AB76

**2612. NOTICE OF EXEMPT PRIVACY
ACT SYSTEMS OF RECORDS**

Priority: Substantive, Nonsignificant

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

CFR Citation: 31 CFR 1

Legal Deadline: None

Abstract: The OCC, with the concurrence of the Department of the Treasury, issued a final rule to amend the Treasury Regulation that sets forth the systems of records maintained by Treasury Department agencies and bureaus that are exempt from certain provisions of the Privacy Act of 1974 (Privacy Act). The OCC amended this regulation to update and expand the list of its systems of records that are exempt from certain provisions of the Privacy Act and to clarify the bases for these exemptions.

Timetable:

Action	Date	FR Cite
NPRM	10/26/01	66 FR 54175
NPRM Comment Period End	11/26/01	
Final Rule	05/14/02	67 FR 34402
Final Rule Effective	05/14/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Harold J. Hansen, Assistant Director, Department of the Treasury, Comptroller of the Currency, Administrative and Internal Law Division, 250 E Street SW, Washington, DC 20219

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Fax: 202 874-4555

Email: harold.hansen@occ.treas.gov

RIN: 1557-AB83

TREAS—OCC

Completed Actions

2613. PROHIBITION AGAINST USE OF INTERSTATE BRANCHES PRIMARILY FOR DEPOSIT PRODUCTION**Priority:** Substantive, Nonsignificant**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**CFR Citation:** 12 CFR 25**Legal Deadline:** None**Abstract:** The final rule amended regulations implementing section 109 of the Riegle-Neal Interstate Banking and Branching Efficiency Act of 1994 to effectuate the amendment of section 109 of the Gramm-Leach-Bliley Act of 1999. Section 109 prohibits a bank from establishing or acquiring a branch or branches outside of its home state for the purpose of deposit production. Additionally, section 109 contains guidelines for determining whether a bank is reasonably helping to meet the credit needs of communities served by an out-of-state branch or branches. The final rule amended the section 109 deposit production prohibition to include any bank or branch controlled by an out-of-state bank holding company, including a bank consisting only of a main office.**Timetable:**

Action	Date	FR Cite
NPRM	04/09/01	66 FR 18411
NPRM Comment Period End	06/08/01	
Final Rule	06/06/02	67 FR 38844
Final Rule Effective	10/01/02	

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None**Agency Contact:** Patrick Tierney, Attorney, Department of the Treasury, Comptroller of the Currency
Phone: 202 874-5090
Fax: 202 874-4889
Email: patrick.tierney@occ.treas.gov**RIN:** 1557-AB95**2614. FINANCIAL SUBSIDIARIES AND NONCONTROLLING INVESTMENTS OF FEDERAL BRANCHES AND AGENCIES****Priority:** Substantive, Nonsignificant**Legal Authority:** 12 USC 1 et seq; 12 USC 24a; 12 USC 24 (Seventh); 12 USC 93a; 12 USC 3101 et seq**CFR Citation:** 12 CFR 5**Legal Deadline:** None**Abstract:** The OCC proposes to clarify that a Federal branch or agency may establish, acquire, or maintain a qualified subsidiary company in generally the same manner that a national bank may establish and operate a financial subsidiary if certain conditions are satisfied.**Timetable:**

Action	Date	FR Cite
Withdrawn	09/30/02	

Regulatory Flexibility Analysis Required: Undetermined**Government Levels Affected:** None**Agency Contact:** Martha Vestal Clarke, Acting Assistant Director, Department of the Treasury, Comptroller of the Currency, Legislative and Regulatory Activities, Division, 250 E Street SW, Washington, DC 20219
Phone: 202 874-5090
Email: martha.clarke@occ.treas.gov**RIN:** 1557-AC02**2615. INTERNATIONAL BANKING ACTIVITIES: CAPITAL EQUIVALENCY DEPOSIT****Priority:** Substantive, Nonsignificant**Legal Authority:** 12 USC 1 et seq; 12 USC 24 (Seventh); 12 USC 93a; 12 USC 161; 12 USC 602; 12 USC 1818; 12 USC 3101 et seq; 12 USC 3901 et seq**CFR Citation:** 12 CFR 28.15**Legal Deadline:** None**Abstract:** The OCC issued a final rule that revised certain requirements and prohibitions relating to the capital equivalency deposit arrangements that a foreign bank must establish and maintain for its Federal branch or agency.**Timetable:**

Action	Date	FR Cite
Interim Final Rule	01/30/02	67 FR 4325
Interim Final Rule Effective	01/30/02	

Action	Date	FR Cite
Interim Final Rule Comment Period End	04/01/02	
Final Action	06/19/02	67 FR 41619
Final Rule Effective	06/19/02	

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None**Agency Contact:** Martha Vestal Clarke, Acting Assistant Director, Department of the Treasury, Comptroller of the Currency, Legislative and Regulatory Activities, Division, 250 E Street SW, Washington, DC 20219
Phone: 202 874-5090
Email: martha.clarke@occ.treas.gov**RIN:** 1557-AC05**2616. • ASSESSMENT OF FEES****Priority:** Substantive, Nonsignificant**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; 26 DC Code 102**CFR Citation:** 12 CFR 8**Legal Deadline:** None**Abstract:** The Office of the Comptroller of the Currency (OCC) plans to issue a notice of proposed rulemaking to amend 12 CFR part 8. The proposal would amend 12 CFR 8.6(c), which addresses assessments for independent trust banks. The proposal would update section 8.6 to reference the appropriate portion of new forms issued by the Federal Financial Institutions Examination Council (FFIEC), which replace the FFIEC form currently referenced in section 8.6(c). A technical correction to section 8.1 is also included.**Timetable:**

Action	Date	FR Cite
NPRM	04/25/02	67 FR 20466
NPRM Comment Period End	05/17/02	
Final Action	05/30/02	67 FR 37664
Final Action Effective	06/01/02	

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None**Agency Contact:** Andra Shuster, Counsel, Department of the Treasury, Comptroller of the Currency
Phone: 202 874-5090
Fax: 202 874-4889

TREAS—OCC

Completed Actions

Email: andra.shuster@occ.treas.gov

RIN: 1557-AC07

BILLING CODE 4810-33-S

Department of the Treasury (TREAS)
United States Customs Service (CUSTOMS)

Proposed Rule Stage

2617. TEXTILES AND TEXTILE PRODUCTS SUBJECT TO TEXTILE TRADE AGREEMENTS

Priority: Substantive, Nonsignificant

Legal Authority: 5 USC 301; 19 USC 66; 19 USC 1202; 19 USC 1624; 7 USC 1854

CFR Citation: 19 CFR 12

Legal Deadline: None

Abstract: Amendment to the country of origin standards and documentary requirements applicable to textiles and textile products subject to section 204 of the Agricultural Act of 1956. Amendment involves simplification of regulatory text, has no substantive effect on the U.S. textile import program as administered by Customs, and is intended to ensure that the wording of the Customs Regulations is consistent with the product coverage of section 204.

Timetable:

Action	Date	FR Cite
NPRM	06/00/03	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Dick Crichton, Operations Officer, Office of Field Operations, Department of the Treasury, United States Customs Service, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 927-0162

RIN: 1515-AB54

2618. LIQUIDATION; EXTENSION; SUSPENSION

Priority: Substantive, Nonsignificant

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

CFR Citation: 19 CFR 159

Legal Deadline: None

Abstract: Document would amend the Customs Regulations to implement amendments to section 504 of the Tariff Act of 1930, as amended, which

pertains to limitations on the liquidation of entries that were contained in the Customs Modernization provisions of the North American Free Trade Agreement Implementation Act. Amendments would allow the reconciliation of entries to be treated as if they were entry summaries, subject to normal liquidation requirements; authorize the electronic transmittal of notices of extension and suspension of liquidation; extend the time period in which Customs must liquidate a suspended entry after the suspension is removed; remove the application of the four-year limitation to suspended entries; and provide that Customs must also inform sureties when an entry is suspended or extended.

Timetable:

Action	Date	FR Cite
NPRM	06/00/03	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: William G. Rosoff, Chief, Duty Refund and Determination Branch, Department of the Treasury, United States Customs Service, Office of Regulations and Rulings, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 572-8807

RIN: 1515-AB66

2619. DETENTION, SEIZURE, AND FORFEITURE OF "BOOTLEG" SOUND RECORDING AND MUSIC VIDEOS OF LIVE MUSICAL PERFORMANCES

Priority: Substantive, Nonsignificant

Legal Authority: 5 USC 301; 17 USC 602; 17 USC 603; 31 USC 9701; 19 USC 66; 19 USC 1202; 19 USC 58a; 19 USC 58b; 19 USC 58c; 19 USC 66; 17 USC 101; 17 USC 601

CFR Citation: 19 CFR 12; 19 CFR 24; 19 CFR 133

Legal Deadline: None

Abstract: Amendment to provide for the detention, seizure, and forfeiture of

unauthorized (bootleg) copies of sound recordings and music videos of live musical performances recorded outside of and imported into the United States, as provided by section 513(a) of the Uruguay Round Agreements Act.

Timetable:

Action	Date	FR Cite
NPRM	06/00/03	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: George F. McCray, Attorney, Intellectual Property Rights Branch, Department of the Treasury, United States Customs Service, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 572-8707

RIN: 1515-AB74

2620. RECONCILIATION

Priority: Substantive, Nonsignificant

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

CFR Citation: 19 CFR 142; 19 CFR 159

Legal Deadline: None

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 Customs at a later date.

Timetable:

Action	Date	FR Cite
NPRM	06/00/03	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: John Leonard, Program Officer, Department of the Treasury, United States Customs Service, Office of Field Operations, 1300 Pennsylvania Avenue NW., Washington, DC 20229

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Proposed Rule Stage

Phone: 202 927-0915

RIN: 1515-AB85

2621. REMOTE LOCATION FILING

Priority: Substantive, Nonsignificant

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

CFR Citation: 19 CFR 111; 19 CFR 113; 19 CFR 141; 19 CFR 143

Legal Deadline: None

Abstract: Amendment to allow entry filers to electronically file entries of merchandise with Customs from locations within the United States other than at the port of arrival of the merchandise or the location of examination of the merchandise.

Timetable:

Action	Date	FR Cite
NPRM	06/00/03	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Millie Gleason, Chief, Summary Management, Department of the Treasury, United States Customs Service, Office of Field Operations, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 927-0625

RIN: 1515-AC23

2622. SIMPLIFICATION OF IN-TRANSIT TRUCK SHIPMENTS BETWEEN CANADA AND THE UNITED STATES

Priority: Substantive, Nonsignificant

Legal Authority: 19 USC 66; 19 USC 1202; 19 USC 1431; 19 USC 1433; 19 USC 1436; 19 USC 1448; 19 USC 1553; 19 USC 1624

CFR Citation: 19 CFR 123

Legal Deadline: None

Abstract: Amendment to simplify reporting procedures for the in-transit movement of truck shipments between Canada and the United States. Amendment is designed to reduce traffic congestion along the northern border by reducing the number of reporting stops.

Timetable:

Action	Date	FR Cite
NPRM	03/00/03	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Raymond Janiszewski, Supervisory Import Specialist, Office of Field Operations, Department of the Treasury, United States Customs Service, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 927-0365

RIN: 1515-AC65

2623. REQUIREMENTS FOR FUTURE CUSTOMS TRANSACTIONS WHEN PAYMENT TO CUSTOMS ON PRIOR TRANSACTIONS IS DELINQUENT AND/OR DISHONORED

Priority: Substantive, Nonsignificant

Legal Authority: 19 USC 66; 19 USC 1448; 19 USC 1484; 19 USC 1624; 5 USC 301; 19 USC 1505

CFR Citation: 19 CFR 142; 19 CFR 24

Legal Deadline: None

Abstract: Amendment concerning how Customs will handle the future transactions of importers or other parties financially obligated to Customs who are delinquent in a payment to Customs or have had payments to the agency returned as dishonored by their financial institution. Amendment provides, among other things, that where an importer or other party financially obligated to Customs ("debtor") has not paid monies owed to Customs by the due date in a Customs bill or collection notice, including a bill or collection notice requesting payment of an amount owed to Customs that has been returned as dishonored by the debtor's financial institution, Customs may require the debtor to file entry summary documentation at the time of entry with estimated duties, taxes and fees attached (to make "live entry"). This requirement will be imposed on all the debtor's future importations at all ports of entry until Customs receives full payment of the debtor's overdue amount, including accrued interest, or until the debt has been resolved other than by Customs termination of the collection action. Amendment also concerns when Customs will require all future payments be made by certified check, money order, cash, or if authorized, by Automated Clearinghouse credit payment. Amendments are necessary to support Customs collection efforts and to ensure a uniform and consistent

approach in the manner by which Customs responds to delinquent and dishonored payments.

Timetable:

Action	Date	FR Cite
NPRM	01/00/03	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Robert Reiley, Financial Officer, Financial Management Division, Department of the Treasury, United States Customs Service, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 927-1504

RIN: 1515-AC68

2624. CUSTOMS EXAMINATION OF IN-TRANSIT MAIL SHIPMENTS

Priority: Substantive, Nonsignificant

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

CFR Citation: 19 CFR 145

Legal Deadline: None

Abstract: Amendment to provide that Customs has the authority to examine and search international mail without regard as to whether it is transiting the United States or the U.S. Virgin Islands, or is being delivered within the Customs territory of the United States or the U.S. Virgin Islands.

Timetable:

Action	Date	FR Cite
NPRM	05/00/03	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Glen E. Vereb, Senior Attorney, Entry Procedures and Carriers Branch, Department of the Treasury, United States Customs Service, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 572-8718

RIN: 1515-AC71

2625. REIMBURSABLE CUSTOMS INSPECTIONAL SERVICES: INCREASE IN HOURLY RATE CHARGE

Priority: Substantive, Nonsignificant

Legal Authority: 5 USC 301; 5 USC 6103; 19 USC 58a to 58c; 19 USC 66; 19 USC 261; 19 USC 267; 19 USC 1202;

TREAS—CUSTOMS

Proposed Rule Stage

19 USC 1450 to 1452; 19 USC 1456; 19 USC 1505; 19 USC 1557; 19 USC 1562; 19 USC 1624; 26 USC 4461; 26 USC 4462; 31 USC 9701; 46 USC 2110 to 2112

CFR Citation: 19 CFR 24; 19 CFR 101

Legal Deadline: None

Abstract: Amendment to increase the rate of charge for reimbursable Customs inspectional services.

Timetable:

Action	Date	FR Cite
NPRM	02/01/01	66 FR 8554
NPRM Comment Period End	04/02/01	
Second NPRM	10/09/02	67 FR 62920
Second NPRM Comment Period End	12/09/02	
Final Action	06/00/03	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Dennis Lomax, Accountant, Department of the Treasury, United States Customs Service, Accounting Services Division, Office of Finance, Indianapolis, IN 46278

Phone: 317 298-1200

RIN: 1515-AC77

2626. PATENT SURVEYS

Priority: Substantive, Nonsignificant

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

CFR Citation: 19 CFR 12; 19 CFR 24

Legal Deadline: None

Abstract: Amendment to eliminate patent surveys.

Timetable:

Action	Date	FR Cite
NPRM	01/00/03	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Louis Alfano, Customs Officer, Commercial Enforcement, Department of the Treasury, United States Customs Service, Office of Field Operations, 1300 Pennsylvania Avenue NW., Washington, DC 20229

Phone: 202 927-0005

RIN: 1515-AC93

2627. • ADVANCE NOTICE REQUIREMENTS FOR AIRCRAFT LANDINGS AND ARRIVALS

Priority: Substantive, Nonsignificant

Legal Authority: 5 USC 301; 19 USC 58b; 19 USC 66; 19 USC 1433; 19 USC 1436; 19 USC 1448; 19 USC 1459; 19 USC 1590; 19 USC 1594; 19 USC 1623; 19 USC 1624; 19 USC 1644; 19 USC 1644a

CFR Citation: 19 CFR 122

Legal Deadline: None

Abstract: Amendment to require that the owners or operators of commercial aircraft that operate as scheduled airlines and enter the United States from foreign areas who intend to land at landing rights or user fee airports, request from Customs permission to land in writing at least 30 days before the first flight date and secure Customs approval to land before the first flight begins. Amendment would also make the advance notice of arrival requirement applicable to all aircraft. The advance notice of arrival would be required to be given by the aircraft commander directly to the appropriate Customs location at least one hour before the aircraft crosses any border or coastline of the United States.

Timetable:

Action	Date	FR Cite
NPRM	01/00/03	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Elizabeth Tritt, Operations Officer, Department of the Treasury, United States Customs Service, Office of Field Operations, 1300 Pennsylvania Avenue NW., Washington, DC 20229

Phone: 202 927-4434

RIN: 1515-AD10

2628. • PRIOR DISCLOSURE AND LOST DUTY OR REVENUE DEMANDS WHEN PENALTY CLAIM NOT ISSUED

Priority: Substantive, Nonsignificant

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

CFR Citation: 19 CFR 162

Legal Deadline: None

Abstract: Amendment pertaining to prior disclosure and to the procedure

for demanding payment of duties, taxes, fees, or revenue for violations of 19 U.S.C. 1592 or 1593a when a penalty claim is not issued. Amendments are designed to encourage participation in the prior disclosure program and to enhance the effectiveness of the duty/revenue demand process.

Timetable:

Action	Date	FR Cite
NPRM	01/00/03	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Alan Cohen, Senior Attorney, Penalties Branch, Department of the Treasury, United States Customs Service, Office of Regulations and Rulings, 1300 Pennsylvania Avenue NW., Washington, DC 20229

Phone: 202 572-8742

RIN: 1515-AD13

2629. • PERFORMANCE OF CUSTOMS BUSINESS BY PARENT AND SUBSIDIARY CORPORATIONS

Priority: Substantive, Nonsignificant

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

CFR Citation: 19 CFR 111

Legal Deadline: None

Abstract: Amendment to specify circumstances in which a corporate entity may perform certain customs business on behalf of a parent corporation or subsidiary corporation or sister subsidiary corporation without the need to obtain a customs broker license. It is anticipated that the amendment would improve the operational efficiency of the affected corporate entities and thereby enhance their ability to ensure compliance with applicable customs laws and regulations.

Timetable:

Action	Date	FR Cite
NPRM	10/15/02	67 FR 63576
NPRM Comment Period End	12/16/02	
Final Action	03/00/03	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Gina Grier, Attorney, Entry Procedures and Carriers Branch,

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Proposed Rule Stage

Department of the Treasury, United States Customs Service, Office of Regulations and Rulings, 1300

Pennsylvania Avenue NW., Washington, DC 20229

Phone: 202 572-8730

RIN: 1515-AD14

Department of the Treasury (TREAS)
United States Customs Service (CUSTOMS)

Final Rule Stage

2630. HARBOR MAINTENANCE FEE

Priority: Substantive, Nonsignificant

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

CFR Citation: 19 CFR 4; 19 CFR 24; 19 CFR 146; 19 CFR 178

Legal Deadline: Final, Statutory, April 1, 1987.

Abstract: Amendments to the Customs Regulations to implement provisions of the Water Resources Development Act of 1986, which authorizes Customs 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.

Timetable:

Action	Date	FR Cite
Interim Final Rule Effective	03/01/87	
Interim Final Rule	03/30/87	52 FR 10198
Interim Final Rule Comment Period End	05/29/87	
Final Action	06/00/03	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Deborah Thompson, Accountant, Accounts Receivable Branch, Department of the Treasury, United States Customs Service, Office of Finance, Indianapolis, IN 46278 Phone: 317 298-1200

RIN: 1515-AA57

2631. DONATED CARGO EXEMPTION FROM HARBOR MAINTENANCE FEE

Priority: Substantive, Nonsignificant

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

CFR Citation: 19 CFR 24

Legal Deadline: None

Abstract: Amends interim Customs 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 Customs to be intended for use in humanitarian or development assistance overseas. This amendment sets forth the applicability and terms of this exemption.

Timetable:

Action	Date	FR Cite
Interim Final Rule	01/08/92	57 FR 607
Interim Final Rule Effective	01/08/92	
Interim Final Rule Comment Period End	03/09/92	
Final Action	06/00/03	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Deborah Thompson, Accountant, Accounts Receivable Branch, Department of the Treasury, United States Customs Service, Office of Finance, Indianapolis, IN 46278 Phone: 317 298-1200

RIN: 1515-AA87

2632. NORTH AMERICAN FREE TRADE AGREEMENT (NAFTA)—IMPLEMENTATION OF DUTY-DEFERRAL PROGRAM PROVISIONS

Priority: Substantive, Nonsignificant

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

CFR Citation: 19 CFR 181; 19 CFR 113; 19 CFR 141; 19 CFR 144; 19 CFR 10

Legal Deadline: Final, Statutory, January 1, 1996.

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. 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.

Timetable:

Action	Date	FR Cite
Interim Final Rule Effective	01/01/96	
Interim Final Rule	01/30/96	61 FR 2908
Interim Final Rule Comment Period End	04/01/96	
Final Action	06/00/03	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Shawn Filion, Commercial Program Specialist, Department of the Treasury, United States Customs Service, Office of Field Operations, North Star Commercial, P.O. Box 400, Buffalo, NY 14225 Phone: 716 551-3053

RIN: 1515-AB87

2633. CUSTOMS ENTRY DOCUMENTATION PURSUANT TO ANTICOUNTERFEITING CONSUMER PROTECTION ACT

Priority: Substantive, Nonsignificant

Legal Authority: 19 USC 66; 19 USC 1448; 19 USC 1484; 19 USC 1624

CFR Citation: 19 CFR 141

Legal Deadline: Final, Statutory, January 2, 1997.

Abstract: Document implements section 12 of the Anticounterfeiting

TREAS—CUSTOMS

Final Rule Stage

Consumer Protection Act of 1996 (ACPA), which was enacted by Congress to protect consumers and American businesses from counterfeit copyrighted and trademarked products. Section 12 of the ACPA concerns the content of entry documentation required by Customs to determine whether the imported merchandise or its packaging bears an infringing trademark. Amendment requires importers to provide on the invoice a listing of all trademarks appearing on imported merchandise and its packaging.

Timetable:

Action	Date	FR Cite
NPRM	09/13/99	64 FR 49423
NPRM Comment Period End	12/13/99	64 FR 62135
Final Action	06/00/03	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Joanne R. Stump, Chief, Intellectual Property Rights, Department of the Treasury, United States Customs Service, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 572-8709

RIN: 1515-AC15

2634. COUNTRY-OF-ORIGIN MARKING**Priority:** Substantive, Nonsignificant**Legal Authority:** 5 USC 301; 19 USC 66; 19 USC 1202; 19 USC 1304; 19 USC 1624**CFR Citation:** 19 CFR 134**Legal Deadline:** None

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

Timetable:

Action	Date	FR Cite
NPRM	01/26/00	65 FR 4193
NPRM Comment Period End	04/26/00	65 FR 17473
Final Action	02/00/03	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Monika Rice Brenner, Attorney-Advisor, Special Classification

and Marking Branch, Department of the Treasury, United States Customs Service, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 572-8837

Kristen VerSteege, Attorney-Advisor, Special Classification and Marking Branch, Department of the Treasury, United States Customs Service, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 572-8832

RIN: 1515-AC32

2635. IMPORTATION AND ENTRY BOND CONDITIONS REGARDING OTHER AGENCY DOCUMENTATION REQUIREMENTS**Priority:** Substantive, Nonsignificant**Legal Authority:** 19 USC 66; 19 USC 1623; 19 USC 1624**CFR Citation:** 19 CFR 113**Legal Deadline:** None

Abstract: Amendment with regard to the basic importation and entry bond condition under which, if merchandise is conditionally released to the principal named in the bond, the principal agrees to furnish Customs with any document or evidence as required by law or regulation. Amendment would extend this requirement, and consequently the potential liability for payment of liquidated damages for a breach of the bond condition, to documents and evidence submitted to other Government agencies under laws and regulations of those other agencies.

Timetable:

Action	Date	FR Cite
NPRM	08/06/99	64 FR 42872
NPRM Comment Period End	10/05/99	
Final Action	07/00/03	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Jeremy Baskin, Attorney-Advisor, Penalties Branch, Department of the Treasury, United States Customs Service, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 572-8753

RIN: 1515-AC44

2636. DEFERRAL OF DUTY ON LARGE YACHTS IMPORTED FOR SALE**Priority:** Substantive, Nonsignificant**Legal Authority:** 5 USC 301; 19 USC 66; 19 USC 1484b; 19 USC 1623; 19 USC 1624**CFR Citation:** 19 CFR 4; 19 CFR 113**Legal Deadline:** None

Abstract: Amendment to set forth procedures for the deferral of entry filing and duty collection on certain yachts imported for sales at boat shows in the United States.

Timetable:

Action	Date	FR Cite
NPRM	06/15/00	65 FR 37501
NPRM Comment Period End	08/14/00	
Final Action	02/00/03	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Larry L. Burton, Chief, Entry Procedures and Carriers Branch, Department of the Treasury, United States Customs Service, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 572-8724

RIN: 1515-AC58

2637. USER AND NAVIGATION FEES; OTHER REIMBURSABLE CHARGES**Priority:** Substantive, Nonsignificant**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**CFR Citation:** 19 CFR 4; 19 CFR 24; 19 CFR 101**Legal Deadline:** None

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.

TREAS—CUSTOMS

Final Rule Stage

Timetable:

Action	Date	FR Cite
NPRM	05/01/01	66 FR 21705
NPRM Comment Period End	07/02/01	
Final Action	07/00/03	

Regulatory Flexibility Analysis**Required:** No**Government Levels Affected:** None

Agency Contact: Kimberly Nott, Operations Officer, Department of the Treasury, United States Customs Service, Office of Field Operations, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 927-0042

RIN: 1515-AC63**2638. AFRICAN GROWTH AND OPPORTUNITY ACT AND GENERALIZED SYSTEM OF PREFERENCES****Priority:** Substantive, Nonsignificant

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

CFR Citation: 19 CFR 10; 19 CFR 163**Legal Deadline:** Final, Statutory, October 1, 2000, Public Law 106-200.

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 non-import-sensitive, non-textile 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.

Timetable:

Action	Date	FR Cite
Interim Final Rule Effective	10/01/00	
Interim Final Rule	10/05/00	65 FR 59668
Interim Final Rule Comment Period End	12/04/00	
Final Action	03/00/03	

Regulatory Flexibility Analysis**Required:** No**Government Levels Affected:** None

Agency Contact: Cynthia Reese, Senior Attorney, Department of the Treasury, United States Customs Service, Office of Regulations and Rulings, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 572-8812

Leon Hayward, Operations Officer, Department of the Treasury, United States Customs Service, Office of Field Operations, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 927-9704

RIN: 1515-AC72**2639. EXPANDED WEEKLY ENTRY PROCEDURE FOR FOREIGN TRADE ZONES****Priority:** Substantive, Nonsignificant

Legal Authority: 19 USC 66; 19 USC 81a to 81u; 19 USC 1202; 19 USC 1484i; 19 USC 1623; 19 USC 1624

CFR Citation: 19 CFR 146**Legal Deadline:** None

Abstract: Amendment in conformance with the Trade and Development Act of 2000 to expand the weekly entry procedure for foreign trade zones to include merchandise involved in activities other than exclusively assembly-line production operations. Under the expanded weekly procedure, weekly entries covering estimated removals of merchandise from a foreign trade zone for any seven-day period and the associated entry summaries will have to be filed exclusively through the Automated Broker Interface, with duties, fees and taxes being scheduled for payment through the Automated Clearinghouse.

Timetable:

Action	Date	FR Cite
NPRM	07/25/02	67 FR 48594
NPRM Comment Period End	09/23/02	
Final Action	06/00/03	

Regulatory Flexibility Analysis**Required:** No**Government Levels Affected:** None

Agency Contact: Debbie Scott, Chief, Entry and Drawback Management, Department of the Treasury, United States Customs Service, Office of Field Operations, 1300 Pennsylvania Avenue NW., Washington, DC 20229

Phone: 202 927-1962

RIN: 1515-AC74**2640. UNITED STATES-CARIBBEAN BASIN TRADE PARTNERSHIP ACT AND CARIBBEAN BASIN INITIATIVE****Priority:** Substantive, Nonsignificant

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

CFR Citation: 19 CFR 10; 19 CFR 163**Legal Deadline:** Final, Statutory, October 1, 2000, Public Law 106-200.

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 non-textile articles that are excluded from duty-free treatment under the Caribbean Basin Initiative program.

Timetable:

Action	Date	FR Cite
Interim Final Rule Effective	10/01/00	65 FR 59650
Interim Final Rule	10/05/00	65 FR 59650
Interim Final Rule Comment Period End	12/04/00	
Final Action	03/00/03	

Regulatory Flexibility Analysis**Required:** No**Government Levels Affected:** None

Agency Contact: Craig Walker, Senior Attorney-Advisor, Department of the Treasury, United States Customs Service, Special Classification and Marking Branch, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 572-8836

Leon Hayward, Operations Officer, Department of the Treasury, United States Customs Service, Office of Field Operations, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 927-9704

TREAS—CUSTOMS

Final Rule Stage

Cynthia Reese, Senior Attorney,
Department of the Treasury, United
States Customs Service, Office of
Regulations and Rulings, 1300
Pennsylvania Avenue NW.,
Washington, DC 20229
Phone: 202 572-8812

RIN: 1515-AC76

2641. RULES OF ORIGIN FOR TEXTILE AND APPAREL PRODUCTS

Priority: Substantive, Nonsignificant

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

CFR Citation: 19 CFR 102

Legal Deadline: None

Abstract: Amendment to align the
existing country of origin rules for
textiles and apparel products with the
statutory amendments to section 334 of
the Uruguay Round Agreements Act, as
set forth in section 405 within title IV
of the Trade and Development Act of
2000. The amendment to the Customs
Regulations reflects the amendments set
forth in section 405 regarding the
processing operations necessary to
confer country of origin status to
certain textile fabrics and made-up
articles.

Timetable:

Action	Date	FR Cite
Interim Final Rule	05/01/01	66 FR 21660
Interim Final Rule Effective	05/01/01	
Interim Final Rule Comment Period End	07/02/01	
Final Action	02/00/03	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Cynthia Reese, Senior
Attorney, Department of the Treasury,
United States Customs Service, Office
of Regulations and Rulings, 1300
Pennsylvania Avenue NW.,
Washington, DC 20229
Phone: 202 572-8812

RIN: 1515-AC80

2642. USER FEES

Priority: Substantive, Nonsignificant

Legal Authority: 5 USC 301; 19 USC
58a to 58c; 19 USC 66; 19 USC 1202;
19 USC 1505; 19 USC 1624; 26 USC
4461; 26 USC 4462; 31 USC 9701

CFR Citation: 19 CFR 24; 19 CFR 111

Legal Deadline: None

Abstract: Amendment to reflect
amendments to 19 U.S.C. 58c, the
Customs user fee statute, made by the
Miscellaneous Trade and Technical
Corrections Act of 1999 (the Act), as
well as prior legislative changes to that
user fee statute. Amendment sets forth,
pursuant to the Act, the new fee
structure for passengers arriving in the
United States aboard commercial
vessels and aircraft, and clarifies how
Customs administers certain user fees.

Timetable:

Action	Date	FR Cite
NPRM	03/18/02	67 FR 11954
NPRM Comment Period End	05/17/02	
Final Action	05/00/03	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Robert Reiley,
Financial Officer, Financial
Management Division, Department of
the Treasury, United States Customs
Service, 1300 Pennsylvania Avenue
NW., Washington, DC 20229
Phone: 202 927-1504

RIN: 1515-AC81

2643. DOG AND CAT PROTECTION ACT

Priority: Substantive, Nonsignificant

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

CFR Citation: 19 CFR 12; 19 CFR 113;
19 CFR 151; 19 CFR 162

Legal Deadline: Final, Statutory,
August 9, 2001, Public Law 106-476.

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 Customs 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.

Timetable:

Action	Date	FR Cite
NPRM	08/10/01	66 FR 42163
NPRM Comment Period End	10/09/01	
Final Action	05/00/03	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Luan Cotter,
Operations Officer, Department of the
Treasury, United States Customs
Service, Office of Field Operations,
1300 Pennsylvania Avenue NW.,
Washington, DC 20229
Phone: 202 927-1249

Renee Stevens, Science Officer,
Department of the Treasury, United
States Customs Service, Office of
Laboratories and Scientific Services,
1300 Pennsylvania Avenue NW.,
Washington, DC 20229
Phone: 202 927-0941

Jeremy Baskin, Attorney-Advisor,
Penalties Branch, Department of the
Treasury, United States Customs
Service, 1300 Pennsylvania Avenue
NW., Washington, DC 20229
Phone: 202 572-8753

RIN: 1515-AC87

2644. PROTOTYPES USED SOLELY FOR PRODUCT DEVELOPMENT, TESTING, EVALUATION OR QUALITY CONTROL PURPOSES

Priority: Substantive, Nonsignificant

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; PL 106-
476

CFR Citation: 19 CFR 10; 19 CFR 163

Legal Deadline: Final, Statutory,
September 9, 2001, Public Law 106-
476.

Abstract: Amendment to establish rules
and procedures under the Product
Development and Testing Act of 2000
(PDTA). The purpose of the PDTA is
to promote product development and
testing in the United States by allowing
the duty-free entry of articles,
commonly referred to as prototypes,
that are to be used exclusively in
product development, testing,
evaluation and quality control.

TREAS—CUSTOMS

Final Rule Stage

Amendments set forth the procedures for both the identification of those prototypes properly entitled to duty-free entry, as well as the permissible sale of such prototypes, following use in the United States, as scrap, waste, or for recycling.

Timetable:

Action	Date	FR Cite
NPRM	03/08/02	67 FR 10636
NPRM Comment Period End	04/08/02	
Final Action	04/00/03	

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None

Agency Contact: Patricia Fitzpatrick, Operations Officer, Department of the Treasury, United States Customs Service, Office of Field Operations, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 927-1106

RIN: 1515-AC88

2645. PREFERENTIAL TREATMENT OF BRASSIERES UNDER THE UNITED STATES-CARIBBEAN BASIN TRADE PARTNERSHIP ACT**Priority:** Substantive, Nonsignificant**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**CFR Citation:** 19 CFR 10; 19 CFR 163**Legal Deadline:** Final, Statutory, October 1, 2001, Public Law 106-200.

Abstract: Amendment to implement those provisions within the United States-Caribbean Basin Trade Partnership Act (the CBTPA) that establish standards for preferential treatment for brassieres imported from CBTPA beneficiary countries. The amendments involve specifically the methods, procedures and related standards that will apply for purposes of determining compliance with the 75 percent aggregate U.S. fabric components content requirement under the CBTPA brassieres provision.

Timetable:

Action	Date	FR Cite
Interim Final Rule	10/04/01	66 FR 50534
Interim Final Rule Effective	10/04/01	
Correction	10/11/01	66 FR 51864

Action	Date	FR Cite
Interim Final Rule	12/03/01	
Comment Period End		
Final Action	03/00/03	

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None

Agency Contact: Dick Crichton, Operations Officer, Office of Field Operations, Department of the Treasury, United States Customs Service, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 927-0162

Cynthia Reese, Senior Attorney, Department of the Treasury, United States Customs Service, Office of Regulations and Rulings, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 572-8812

RIN: 1515-AC89

2646. SINGLE ENTRY FOR SPLIT SHIPMENTS**Priority:** Substantive, Nonsignificant**Legal Authority:** 19 USC 66; 19 USC 1448; 19 USC 1484; 19 USC 1624**CFR Citation:** 19 CFR 141; 19 CFR 142**Legal Deadline:** Final, Statutory, May 9, 2001, Public Law 106-476.

Abstract: Amendment to allow an importer of record, under certain conditions, to submit a single entry to cover multiple portions of a single shipment which was split by the carrier and arrives in the United States at different times.

Timetable:

Action	Date	FR Cite
NPRM	11/16/01	66 FR 57688
NPRM Comment Period End	01/15/02	
Comment Period Extended	02/14/02	67 FR 3135
Final Action	12/00/02	

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None

Agency Contact: Larry L. Burton, Chief, Entry Procedures and Carriers Branch, Department of the Treasury, United States Customs Service, 1300 Pennsylvania Avenue NW., Washington, DC 20229

Phone: 202 572-8724

RIN: 1515-AC91

2647. SINGLE ENTRY FOR UNASSEMBLED OR DISASSEMBLED ENTITIES IMPORTED ON MULTIPLE CONVEYANCES**Priority:** Substantive, Nonsignificant**Legal Authority:** 19 USC 66; 19 USC 1448; 19 USC 1484; 19 USC 1624**CFR Citation:** 19 CFR 141; 19 CFR 142**Legal Deadline:** Final, Statutory, May 9, 2001, Public Law 106-476.

Abstract: Amendment to allow an importer of record, under certain conditions, to submit a single entry to cover multiple portions of a single entity which, due to its size or nature, arrives in the United States on separate conveyances. Amendment implements statutory changes made to the merchandise entry laws by the Tariff Suspension and Trade Act of 2000.

Timetable:

Action	Date	FR Cite
NPRM	04/08/02	67 FR 16664
NPRM Comment Period End	06/07/02	
Final Action	03/00/03	

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None

Agency Contact: Larry L. Burton, Chief, Entry Procedures and Carriers Branch, Department of the Treasury, United States Customs Service, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 572-8724

Patricia Fitzpatrick, Operations Officer, Department of the Treasury, United States Customs Service, Office of Field Operations, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 927-1106

RIN: 1515-AC94

2648. CIVIL FINES FOR IMPORTATION OF MERCHANDISE BEARING A COUNTERFEIT MARK**Priority:** Substantive, Nonsignificant**Legal Authority:** 17 USC 101; 17 USC 601 to 603; 19 USC 66; 19 USC 1624; 31 USC 9701**CFR Citation:** 19 CFR 133**Legal Deadline:** None

TREAS—CUSTOMS

Final Rule Stage

Abstract: Amendment pertaining to the importation of merchandise bearing a counterfeit mark to clarify the limit on the amount of a civil fine which may be assessed by Customs when merchandise bearing a counterfeit mark is imported. Current regulations use, as a measurement for determining the limit, the domestic value of merchandise as if it had been genuine, based on the manufacturer's suggested retail price of the merchandise at the time of seizure. The amendment adheres more closely to the statutory language, basing the limit of the civil fine on the value of the genuine goods according to the manufacturer's suggested retail price, without any reference to domestic value.

Timetable:

Action	Date	FR Cite
NPRM	06/07/02	67 FR 39321
NPRM Comment Period End	08/06/02	
Final Action	12/00/02	

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None

Agency Contact: Lynne O. Robinson, Attorney, Penalties Branch, Department of the Treasury, United States Customs Service, Office of Regulations and Rulings, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 572-8743

RIN: 1515-AC98

2649. PASSENGER AND CREW MANIFESTS REQUIRED FOR PASSENGER FLIGHTS IN FOREIGN AIR TRANSPORTATION TO THE UNITED STATES

Priority: Substantive, Nonsignificant

Legal Authority: 5 USC 301; 19 USC 58b; 19 USC 66; 19 USC 1433; 19 USC 1436; 19 USC 1448; 19 USC 1459; 19 USC 1590; 19 USC 1594; 19 USC 1623; 19 USC 1624; 19 USC 1644; 19 USC 1644a; 49 USC 44909(c); 19 USC 1431

CFR Citation: 19 CFR 122**Legal Deadline:** None

Abstract: Amendment to implement a provision of the Aviation and Transportation Security Act which requires that each air carrier, foreign and domestic, operating a passenger flight in foreign air transportation to the United States electronically transmit to Customs in advance of arrival a

passenger and crew manifest that contains certain specified information. The submission of this information to Customs is required for purposes of ensuring aviation safety and protecting national security.

Timetable:

Action	Date	FR Cite
Interim Final Rule	12/31/01	66 FR 67482
Interim Final Rule Comment Period End	03/01/02	
Final Action	01/00/03	

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None

Agency Contact: James Jeffers, Operations Officer, Department of the Treasury, United States Customs Service, Office of Field Operations, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 927-4444

RIN: 1515-AC99

2650. MANUFACTURING SUBSTITUTION DRAWBACK: DUTY APPORTIONMENT

Priority: Substantive, Nonsignificant

Legal Authority: 5 USC 301; 19 USC 66; 19 USC 1202; 19 USC 1313; 19 USC 1624

CFR Citation: 19 CFR 191**Legal Deadline:** None

Abstract: Amendment to provide the method for calculating manufacturing substitution drawback where imported merchandise, which is dutiable on its value, contains a chemical element and amounts of that chemical element are used in the manufacture or production of articles which are either exported or destroyed under Customs supervision. Recent court cases have held that a chemical element that is contained in an imported material that is subject to an ad valorem rate of duty may be designated as same kind and quality merchandise for drawback purposes. Amendment provides the method by which the duty attributable to the chemical element can be apportioned. Amendment requires a drawback claimant, where applicable, to make this apportionment calculation.

Timetable:

Action	Date	FR Cite
Interim Final Rule	07/24/02	67 FR 48368

Action	Date	FR Cite
Interim Final Rule Effective	07/24/02	
Interim Final Rule Comment Period End	09/23/02	
Final Action	05/00/03	

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None

Agency Contact: William G. Rosoff, Chief, Duty Refund and Determination Branch, Department of the Treasury, United States Customs Service, Office of Regulations and Rulings, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 572-8807

RIN: 1515-AD02

2651. ACCESS TO CUSTOMS SECURITY AREAS AT AIRPORTS

Priority: Substantive, Nonsignificant

Legal Authority: 5 USC 301; 19 USC 58b; 19 USC 66; 19 USC 1433; 19 USC 1436; 19 USC 1448; 19 USC 1459; 19 USC 1590; 19 USC 1594; 19 USC 1623; 19 USC 1624; 19 USC 1644; 19 USC 1644a

CFR Citation: 19 CFR 122**Legal Deadline:** None

Abstract: Amendments regarding the standards for employee access to Customs security areas at airports that accommodate international air commerce. Amendments involve the addition of a biennial access approval reapplication requirement, an expansion of the grounds for denial of an application for access, the addition of a requirement that each employee granted access must report to Customs certain changes in the employee's circumstances, the inclusion of several new employer responsibilities, an expansion of the grounds for revocation or suspension of access and for proposed revocation or suspension of access, and a limitation of the opportunity to have a hearing in a revocation or suspension action to only cases in which there is a genuine issue regarding a material fact. The changes are needed to enhance the security areas and are commensurate with the heightened enforcement posture of the Federal Government following the September 11, 2001, terrorist attacks.

TREAS—CUSTOMS

Final Rule Stage

Timetable:

Action	Date	FR Cite
Interim Final Rule	07/29/02	67 FR 48977
Interim Final Rule Effective	07/29/02	
Interim Final Rule Comment Period End	09/27/02	
Final Action	04/00/03	

Regulatory Flexibility Analysis**Required:** No**Government Levels Affected:** None

Agency Contact: Elizabeth Tritt, Operations Officer, Department of the Treasury, United States Customs Service, Office of Field Operations, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 927-4434

RIN: 1515-AD04

2652. CONDITIONAL RELEASE PERIOD AND CUSTOMS BOND OBLIGATIONS FOR FOOD, DRUGS, DEVICES AND COSMETICS

Priority: Substantive, Nonsignificant

Legal Authority: 19 USC 66; 19 USC 1202; 19 USC 1448; 19 USC 1484; 19 USC 1499; 19 USC 1623; 19 USC 1624; 21 USC 381

CFR Citation: 19 CFR 141; 19 CFR 151**Legal Deadline:** None

Abstract: Amendment to provide for a specific conditional release period for any food, drug, device, or cosmetic which has been released under bond and for which admissibility is to be determined under the provisions of the Food, Drug and Cosmetic Act. Amendment also clarifies the amount of liquidated damages that may be assessed when there is a breach of the terms and conditions of the Customs bond. Lastly, amendment authorizes any representative of the Food and Drug Administration to obtain a sample of any food, drug, device, or cosmetic, the importation of which is governed by section 801 of the Food, Drug and Cosmetic Act, as amended.

Timetable:

Action	Date	FR Cite
NPRM	06/07/02	67 FR 39322

Action

Date	FR Cite
08/06/02	
02/00/03	

Regulatory Flexibility Analysis**Required:** No**Government Levels Affected:** None

Agency Contact: Jeremy Baskin, Attorney-Advisor, Penalties Branch, Department of the Treasury, United States Customs Service, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 572-8753

RIN: 1515-AD05

2653. PASSENGER NAME RECORD INFORMATION REQUIRED FOR PASSENGERS ON FLIGHTS IN FOREIGN AIR TRANSPORTATION TO OR FROM THE UNITED STATES

Priority: Substantive, Nonsignificant

Legal Authority: 5 USC 301; 19 USC 58b; 19 USC 66; 19 USC 1433; 19 USC 1436; 19 USC 1448; 19 USC 1459; 19 USC 1590; 19 USC 1594; 19 USC 1623; 19 USC 1624; 19 USC 1644; 19 USC 1644a; 19 USC 1431; 49 USC 44909(c)

CFR Citation: 19 CFR 122**Legal Deadline:** None

Abstract: Amendment to implement a provision of the Aviation and Transportation Security Act which requires that air carriers make Passenger Name Record (PNR) information available to Customs upon request. The availability of PNR information to Customs is necessary for purposes of ensuring aviation safety and protecting national security.

Timetable:

Action	Date	FR Cite
Interim Final Rule	06/25/02	67 FR 42710
Interim Final Rule Effective	06/25/02	
Interim Final Rule Comment Period End	08/26/02	
Final Action	01/00/03	

Regulatory Flexibility Analysis**Required:** No**Government Levels Affected:** None

Agency Contact: Liliana Quintero, Operations Officer, Department of the Treasury, United States Customs Service, Office of Field Operations, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 927-2531

RIN: 1515-AD06

2654. • ENTRY OF CERTAIN STEEL PRODUCTS

Priority: Substantive, Nonsignificant

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

CFR Citation: 19 CFR 12**Legal Deadline:** None

Abstract: Amendment to set forth special requirements for the entry of certain steel products. The steel products in question are those listed by the President in Proclamation 7529 of March 5, 2002, pursuant to the safeguard provisions of section 203 of the Trade Act of 1974, including those products subject to country exceptions and product exclusions. Amendment would require the inclusion of an import license number on the entry summary documentation filed with Customs for any steel product for which the U.S. Department of Commerce requires an import license under its steel licensing and import monitoring program.

Timetable:

Action	Date	FR Cite
NPRM	08/09/02	67 FR 51800
NPRM Comment Period End	09/09/02	
Final Action	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Government Levels Affected:** None

Agency Contact: Patricia Fitzpatrick, Operations Officer, Department of the Treasury, United States Customs Service, Office of Field Operations, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 927-1106

RIN: 1515-AD15

Department of the Treasury (TREAS)
United States Customs Service (CUSTOMS)
Long-Term Actions
**2655. ENTRY OF SOFTWOOD
LUMBER SHIPMENTS FROM CANADA**

Priority: Substantive, Nonsignificant

CFR Citation: 19 CFR 12; 19 CFR 113

Timetable:

Action	Date	FR Cite
Interim Final Rule	02/26/97	62 FR 8620
Interim Final Rule Effective	02/26/97	
Interim Final Rule Comment Period End	04/28/97	
Final Action	To Be Determined	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Leon Hayward
Phone: 202 927-9704

Related RIN: Related To 1515-AC62

RIN: 1515-AB97

**2656. DESIGNATED LAND BORDER
CROSSING LOCATIONS FOR
CERTAIN CONVEYANCES**

Priority: Substantive, Nonsignificant

CFR Citation: 19 CFR 123

Timetable:

Action	Date	FR Cite
NPRM	11/17/97	62 FR 61251
NPRM Comment Period End	01/16/98	
Final Action	To Be Determined	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Federalism: Undetermined

Agency Contact: Dennis Dore
Phone: 202 927-3274

RIN: 1515-AC12

**2657. EXPANDED METHODS OF
PAYMENT OF DUTIES, TAXES,
INTEREST AND FEES**

Priority: Substantive, Nonsignificant

CFR Citation: 19 CFR 24

Timetable:

Action	Date	FR Cite
NPRM	03/17/99	64 FR 13141
NPRM Comment Period End	05/17/99	
Final Action	10/00/03	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Linda Lloyd
Phone: 202 927-0119

RIN: 1515-AC40

**2658. ENTRY OF SOFTWOOD
LUMBER SHIPMENTS FROM CANADA**

Priority: Substantive, Nonsignificant

CFR Citation: 19 CFR 12

Timetable:

Action	Date	FR Cite
Interim Final Rule	05/23/00	65 FR 33251
Interim Final Rule Effective	05/23/00	
Interim Final Rule Comment Period End	07/24/00	
Final Action	To Be Determined	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Leon Hayward
Phone: 202 927-9704

Related RIN: Related To 1515-AB97

RIN: 1515-AC62

**2659. PRIVATE AIRCRAFT
PROGRAMS: ESTABLISHMENT OF
THE GENERAL AVIATION
TELEPHONIC ENTRY (GATE)
PROGRAM AND REVISIONS TO THE
OVERFLIGHT PROGRAM**

Priority: Substantive, Nonsignificant

CFR Citation: 19 CFR 122; 19 CFR 123

Timetable:

Action	Date	FR Cite
NPRM	08/03/01	66 FR 40649
NPRM Comment Period End	10/02/01	
Final Action	10/00/03	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Steve Gilbert
Phone: 202 927-1391

RIN: 1515-AC73

**2660. AMENDMENT TO WOOL DUTY
REFUND PROGRAM**

Priority: Substantive, Nonsignificant

CFR Citation: 19 CFR 10

Timetable:

Action	Date	FR Cite
Interim Final Rule	04/23/01	66 FR 20392
Interim Final Rule Effective	04/23/01	
Interim Final Rule Comment Period End	06/22/01	
Final Action	To Be Determined	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Debbie Scott
Phone: 202 927-1962

RIN: 1515-AC85

**2661. PROCEDURES GOVERNING THE
BORDER RELEASE ADVANCED
SCREENING AND SELECTIVITY
(BRASS) PROGRAM**

Priority: Substantive, Nonsignificant

CFR Citation: 19 CFR 24; 19 CFR 123;
19 CFR 132; 19 CFR 142

Timetable:

Action	Date	FR Cite
NPRM	02/01/02	67 FR 4930
NPRM Comment Period End	04/02/02	
Final Action	To Be Determined	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Enrique S. Tamayo
Phone: 202 927-0693

RIN: 1515-AC92

Department of the Treasury (TREAS)
United States Customs Service (CUSTOMS)
Completed Actions**2662. ADMINISTRATIVE RULINGS****Priority:** Substantive, Nonsignificant**CFR Citation:** 19 CFR 177**Completed:**

Reason	Date	FR Cite
Final Action	08/16/02	67 FR 53483
Final Action Effective	09/16/02	

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None**Agency Contact:** John Elkins
Phone: 202 572-8813**RIN:** 1515-AC56**2663. GENERAL ORDER WAREHOUSES****Priority:** Substantive, Nonsignificant**CFR Citation:** 19 CFR 4; 19 CFR 19; 19 CFR 122; 19 CFR 123; 19 CFR 127**Completed:**

Reason	Date	FR Cite
Final Action	11/08/02	67 FR 68027
Final Action Effective	12/09/02	

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None**Agency Contact:** Raymond Janiszewski
Phone: 202 927-0365**RIN:** 1515-AC57**2664. CIVIL AIRCRAFT****Priority:** Substantive, Nonsignificant**CFR Citation:** 19 CFR 10**Completed:**

Reason	Date	FR Cite
Final Action	06/07/02	67 FR 39286
Final Action Effective	07/08/02	

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None**Agency Contact:** Richard Wallio
Phone: 202 927-9704**RIN:** 1515-AC59**2665. MERCHANDISE PROCESSING FEE ELIGIBLE TO BE CLAIMED AS UNUSED MERCHANDISE DRAWBACK****Priority:** Substantive, Nonsignificant**CFR Citation:** 19 CFR 191**Completed:**

Reason	Date	FR Cite
Final Action	07/25/02	67 FR 48547
Final Action Effective	07/25/02	

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None**Agency Contact:** William G. Rosoff
Phone: 202 572-8807**RIN:** 1515-AC67**2666. DUTY-FREE TREATMENT FOR CERTAIN BEVERAGES MADE WITH CARIBBEAN RUM****Priority:** Substantive, Nonsignificant**CFR Citation:** 19 CFR 10; 19 CFR 163**Completed:**

Reason	Date	FR Cite
Final Action	10/09/02	67 FR 62880
Final Action Effective	10/09/02	

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None**Agency Contact:** Leon Hayward
Phone: 202 927-9704**RIN:** 1515-AC78**2667. AMENDED PROCEDURE FOR OBTAINING REFUNDS OF HARBOR MAINTENANCE FEES PAID ON EXPORTS OF MERCHANDISE****Priority:** Substantive, Nonsignificant**CFR Citation:** 19 CFR 24**Completed:**

Reason	Date	FR Cite
Final Action	05/13/02	67 FR 31948
Final Action Effective	05/13/02	

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None**Agency Contact:** Deborah Thompson
Phone: 317 298-1200**RIN:** 1515-AC82**2668. LICENSES FOR CERTAIN WORSTED WOOL FABRICS SUBJECT TO TARIFF-RATE QUOTA****Priority:** Substantive, Nonsignificant**CFR Citation:** 19 CFR 132; 19 CFR 163**Completed:**

Reason	Date	FR Cite
Final Action	08/30/02	67 FR 55722
Final Action Effective	08/30/02	

Regulatory Flexibility Analysis**Required:** No**Government Levels Affected:** None**Agency Contact:** Thomas Fitzpatrick
Phone: 202 927-5385**RIN:** 1515-AC83**2669. • IMPORT RESTRICTIONS IMPOSED ON PRE-CLASSICAL AND CLASSICAL ARCHAEOLOGICAL MATERIAL ORIGINATING IN CYPRUS****Priority:** Substantive, Nonsignificant**Legal Authority:** 5 USC 301; 19 USC 66; 19 USC 1202; 19 USC 1624; 19 USC 2612**CFR Citation:** 19 CFR 12**Legal Deadline:** None

Abstract: Amendment to reflect the imposition of import restrictions on certain archaeological material originating in Cyprus and representing the pre-Classical and Classical periods of its cultural heritage, ranging in date from approximately the 8th millennium B.C. to approximately 330 A.D. These restrictions are being imposed pursuant to an agreement between the United States and the Republic of Cyprus that has been entered into under the authority of the Convention on Cultural Property Implementation Act in accordance with the United Nations Educational, Scientific and Cultural Organization Convention on the Means of Prohibiting and Preventing the Illicit Import, Export and Transfer of Ownership of Cultural Property.

Timetable:

Action	Date	FR Cite
Final Action	07/19/02	67 FR 47447
Final Action Effective	07/19/02	

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None**Agency Contact:** Joseph Howard, Attorney, Intellectual Property Rights Branch, Department of the Treasury, United States Customs Service, Office of Regulations and Rulings, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 572-8701

Alfred Morawski, Chief, Other Government Agencies Branch, Department of the Treasury, United States Customs Service, Office of Field Operations, 1300 Pennsylvania Avenue NW., Washington, DC 20229

TREAS—CUSTOMS

Completed Actions

Phone: 202 927-0402

RIN: 1515-AC86

2670. RE-USE OF AIR WAYBILL NUMBER ON AIR CARGO MANIFEST

Priority: Substantive, Nonsignificant

CFR Citation: 19 CFR 122

Completed:

Reason	Date	FR Cite
Final Action	08/30/02	67 FR 55720
Final Action Effective	09/30/02	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Robert Scholtens

Phone: 202 927-3459

RIN: 1515-AD01

2671. ELIMINATION OF TARIFF-RATE QUOTA ON IMPORTED LAMB MEAT

Priority: Substantive, Nonsignificant

CFR Citation: 19 CFR 132; 19 CFR 163

Completed:

Reason	Date	FR Cite
Final Action	07/16/02	67 FR 46588
Final Action Effective	07/16/02	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Thomas Fitzpatrick

Phone: 202 927-5385

RIN: 1515-AD09

2672. • PRESENTATION OF VESSEL CARGO MANIFEST TO CUSTOMS BEFORE CARGO IS LADEN ABOARD VESSEL AT FOREIGN PORT FOR TRANSPORT TO THE UNITED STATES

Priority: Substantive, Nonsignificant

Legal Authority: 5 USC 301; 19 USC 66; 19 USC 1431; 19 USC 1433; 19 USC 1434; 19 USC 1446; 19 USC 1450; 19 USC 1486; 19 USC 1490; 19 USC 1623; 19 USC 1624; 46 USC app 3; 46 USC app 91; 46 USC app 883a

CFR Citation: 19 CFR 4; 19 CFR 113

Legal Deadline: None

Abstract: Amendment to require the advance and accurate presentation of manifest information prior to lading at the foreign port and to encourage the electronic presentation of such information in advance. Amendment

also to allow a non-vessel operating common carrier (NVOCC) having an International Carrier Bond to electronically present this cargo manifest information to Customs. This information is required in advance and is urgently needed in order to enable Customs to evaluate the risk of smuggling before goods are loaded on vessels for importation into the United States, including the risk of smuggling of weapons of mass destruction through the use of oceangoing cargo containers, while at the same time, enabling Customs to facilitate the prompt release of legitimate cargo.

Timetable:

Action	Date	FR Cite
NPRM	08/08/02	67 FR 51519
NPRM Comment Period End	09/09/02	
Final Action	10/31/02	67 FR 66318
Final Action Effective	12/02/02	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Larry L. Burton, Chief, Entry Procedures and Carriers Branch, Department of the Treasury, United States Customs Service, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 572-8724

Kimberly Nott, Operations Officer, Department of the Treasury, United States Customs Service, Office of Field Operations, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 927-0042

RIN: 1515-AD11

2673. • EXTENSION OF IMPORT RESTRICTIONS IMPOSED ON ARCHAEOLOGICAL AND ETHNOLOGICAL MATERIAL FROM PERU

Priority: Substantive, Nonsignificant

Legal Authority: 5 USC 301; 19 USC 66; 19 USC 1202; 19 USC 1624; 19 USC 2612

CFR Citation: 19 CFR 12

Legal Deadline: None

Abstract: Amendment to extend the import restrictions on certain archaeological and ethnological materials originating in Peru.

Timetable:

Action	Date	FR Cite
Final Action	06/06/02	67 FR 38877
Final Action Effective	06/09/02	67 FR 43247

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Joseph Howard, Attorney, Intellectual Property Rights Branch, Department of the Treasury, United States Customs Service, Office of Regulations and Rulings, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 572-8701

Alfred Morawski, Chief, Other Government Agencies Branch, Department of the Treasury, United States Customs Service, Office of Field Operations, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 927-0402

RIN: 1515-AD12

2674. • EXTENSION OF IMPORT RESTRICTIONS IMPOSED ON ARCHAEOLOGICAL MATERIAL FROM MALI

Priority: Substantive, Nonsignificant

Legal Authority: 5 USC 301; 19 USC 66; 19 USC 1202; 19 USC 1624; 19 USC 2612

CFR Citation: 19 CFR 12

Legal Deadline: None

Abstract: Amendment to extend the import restrictions on certain archaeological material from Mali.

Timetable:

Action	Date	FR Cite
Final Action	09/20/02	67 FR 59159
Final Action Effective	09/19/02	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Joseph Howard, Attorney, Intellectual Property Rights Branch, Department of the Treasury, United States Customs Service, Office of Regulations and Rulings, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 572-8701

Alfred Morawski, Chief, Other Government Agencies Branch, Department of the Treasury, United

TREAS—CUSTOMS

Completed Actions

States Customs Service, Office of Field Operations, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 927-0402

RIN: 1515-AD16

2675. • EXTENSION OF IMPORT RESTRICTIONS IMPOSED ON ARCHAEOLOGICAL MATERIAL FROM GUATEMALA

Priority: Substantive, Nonsignificant

Legal Authority: 5 USC 301; 19 USC 66; 19 USC 1202; 19 USC 1624; 19 USC 2612

CFR Citation: 19 CFR 12

Legal Deadline: None

Abstract: Amendment to extend the import restrictions on certain archaeological material originating in the Republic of Guatemala.

Timetable:

Action	Date	FR Cite
Final Action	09/30/02	67 FR 61259
Final Action Effective	09/29/02	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Joseph Howard, Attorney, Intellectual Property Rights

Branch, Department of the Treasury, United States Customs Service, Office of Regulations and Rulings, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 572-8701

Alfred Morawski, Chief, Other Government Agencies Branch, Department of the Treasury, United States Customs Service, Office of Field Operations, 1300 Pennsylvania Avenue NW., Washington, DC 20229
Phone: 202 927-0402

RIN: 1515-AD17

BILLING CODE 4820-02-S

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

Prerule Stage

2676. • CIRCULAR 230—PHASE 2 NON-SHELTER REVISIONS

Priority: Substantive, Nonsignificant

Legal Authority: 31 USC 330

CFR Citation: 26 CFR 10

Legal Deadline: None

Abstract: These regulations propose amendments to the rules governing practice before the Internal Revenue Service.

Timetable:

Action	Date	FR Cite
ANPRM	12/00/02	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-122380-02

Drafting attorney: Brinton T. Warren (202) 622-4940

Reviewing attorney: Richard S. Goldstein (202) 622-7820

Treasury attorney: Julian Kim (202) 622-1981

CC:P&A:APJP

Agency Contact: Brinton T. Warren, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-4940

RIN: 1545-BA72

2677. • COMMUNICATIONS EXCISE TAX; TAXABLE COMMUNICATION SERVICES

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 4251; 26 USC 7805

CFR Citation: 26 CFR 49

Legal Deadline: None

Abstract: This regulation provides a definition of taxable communications services under section 4251.

Timetable:

Action	Date	FR Cite
ANPRM	06/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: Undetermined

Additional Information: REG-137076-02

Drafting attorney: Cynthia McGreevy (202) 622-3130

Reviewing attorney: Richard A. Kocak (202) 622-3130

Treasury attorney: John Parcell (202) 622-2578

CC:P&SI

Agency Contact: Cynthia McGreevy, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3130

RIN: 1545-BB04

2678. • MIXED USE OUTPUT FACILITIES

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: This advance notice of proposed rulemaking describes and illustrates rules that the Internal Revenue Service and Treasury Department expect to propose in a notice of proposed rulemaking.

Timetable:

Action	Date	FR Cite
ANPRM	12/00/02	

Regulatory Flexibility Analysis Required: Undetermined

Small Entities Affected: No

Government Levels Affected: State, Local

Federalism: Undetermined

Additional Information: REG-142599-02

Drafting attorney: Rose M. Weber (202) 622-3980

Reviewing attorney: Bruce M. Serchuk (202) 622-3980

Treasury attorney: Stephen J. Watson (202) 622-1322

CC:TEGE

Agency Contact: Rose M. Weber, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3980

TREAS—IRS

Prerule Stage

Fax: 202 622-4437

RIN: 1545-BB23

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

Proposed Rule Stage

2679. INTEGRATED FINANCIAL TRANSACTION**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 864**CFR Citation:** 26 CFR 1**Legal Deadline:** None**Abstract:** The regulation addresses whether matched book sale and repurchase transactions conducted by securities dealers qualify as integrated financial transactions under section 1.861-10(c).**Timetable:**

Action	Date	FR Cite
NPRM	03/00/03	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-209604-93 (INTL-001-93)

Drafting attorney: Kenneth P. Christman (202) 622-3870

Reviewing attorney: Paul S. Epstein (202) 622-3870

Treasury attorney: Patricia Brown (202) 622-1781

CC:INTL

Agency Contact: Kenneth P. Christman, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3870**RIN:** 1545-AR20**2680. INTERCOMPANY TRANSFER PRICING FOR SERVICES****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805**CFR Citation:** 26 CFR 1**Legal Deadline:** None**Abstract:** The regulations will address the transfer pricing of services between related parties.**Timetable:**

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-209579-92 (INTL-051-92)

Drafting attorney: J. Peter Luedtke (202) 874-1490

Reviewing attorney: Elizabeth Beck (202) 874-1490

Treasury attorney: Rocco Femia (202) 622-1755

CC:INTL

Agency Contact: J. Peter Luedtke, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 950 L'Enfant Plaza SW, Washington, DC 20024

Phone: 202 874-1490

RIN: 1545-AR32**2681. CAPITAL GAIN GUIDANCE RELATING TO CRTS****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 1; 26 USC 664**CFR Citation:** 26 CFR 1**Legal Deadline:** None**Abstract:** The regulation provides capital gain guidance relating to charitable remainder trusts in light of the changes made to section 1(h) of the Internal Revenue Code by the Taxpayer Relief Act of 1997.**Timetable:**

Action	Date	FR Cite
NPRM	02/00/03	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-110896-98

Drafting attorney: William C. Bomar (202) 622-7830

Reviewing attorney: Katherine A. Melody (202) 622-3090

Treasury attorney: Catherine Hughes (202) 622-9407

CC:P&SI

Agency Contact: William C. Bomar, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-7830**RIN:** 1545-AW35**2682. CONSTRUCTIVE SALES OF APPRECIATED FINANCIAL POSITIONS****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 1259**CFR Citation:** 26 CFR 1**Legal Deadline:** None**Abstract:** These regulations relate to principles for determining if a taxpayer has constructively sold an appreciated financial position.**Timetable:**

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis Required: Undetermined**Small Entities Affected:** Businesses, Organizations**Government Levels Affected:** None**Additional Information:** REG-102191-98

Drafting attorney: Kathleen Sleeth (202) 622-3920

Reviewing attorney: Alvin Kraft (202) 622-3920

Treasury attorney: Michael Novey (202) 622-1339

CC:FI&P

Agency Contact: Kathleen Sleeth, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3920**RIN:** 1545-AW97

TREAS—IRS

Proposed Rule Stage

2683. STRADDLES—ONE SIDE LARGER THAN THE OTHER**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 1092**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: A “straddle” occurs, for purposes of section 1092 of the Internal Revenue Code, when a taxpayer enters into two separate positions in financial instruments that “offset” each other. Positions offset each other when, taken together, they substantially diminish the taxpayer’s risk of loss. A taxpayer in a “straddle” is subject to various limitations on recognition of loss on the positions until both positions are liquidated. These regulations deal with the situation in which one position is larger than the other (that is, the diminution of the risk of loss for one position is only partial).

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-107335-99

Drafting attorney: Charles W. Culmer (202) 622-3960

Reviewing attorney: Robert Williams (202) 622-3960

Treasury attorney: Viva Hammer (202) 622-0869

CC:FI&P

Agency Contact: Charles W. Culmer, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3960

RIN: 1545–AX16**2684. CASH OR DEFERRED ARRANGEMENTS****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: This regulation updates and revises regulations on qualified cash or deferred arrangements, “matching” contributions, and employee contributions.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** Businesses**Government Levels Affected:** None**Additional Information:** REG-108639-99

Drafting attorney: R. Lisa Mojiri-Azad (202) 622-6080

Reviewing attorney: Marjorie Hoffman (202) 622-6030

Treasury attorney: W. Thomas Reeder (202) 622-1341

CC:TEGE

Agency Contact: R. Lisa Mojiri-Azad, Senior Attorney, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-6080

RIN: 1545–AX26**2685. INSPECTION OF WRITTEN DETERMINATIONS****Priority:** Substantive, Nonsignificant**Unfunded Mandates:** Undetermined**Legal Authority:** 26 USC 7805**CFR Citation:** 26 CFR 301**Legal Deadline:** None

Abstract: This regulation amends Treasury Regulation section 301.6110 to include Chief Counsel Advice.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-113129-98

Drafting attorney: Deborah Lambert-Dean (202) 622-4570

Reviewing attorney: Donald Squires (202) 622-4570

Treasury attorney: Elizabeth Askey (202) 622-0224

CC:P&A:D&PL

Agency Contact: Deborah Lambert-Dean, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224

Phone: 202 622-4570

Fax: 202 622-9888

RIN: 1545–AX40**2686. CASH OR DEFERRED ARRANGEMENTS****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: The proposed regulations update and revise regulations for cash or deferred arrangements.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis**Required:** Undetermined**Small Entities Affected:** Businesses**Government Levels Affected:** None**Additional Information:** REG-108639-99

Drafting attorney: R. Lisa Mojiri-Azad (202) 622-6080

Reviewing attorney: Marjorie Hoffman (202) 622-6030

Treasury attorney: W. Thomas Reeder (202) 622-1341

CC:TEGE

Agency Contact: R. Lisa Mojiri-Azad, Senior Attorney, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-6080

RIN: 1545–AX43**2687. AWARDING OF COSTS AND CERTAIN FEES****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 7430**CFR Citation:** 26 CFR 1**Legal Deadline:** None

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.

TREAS—IRS

Proposed Rule Stage

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No**Government Levels Affected:** None**Additional Information:** REG-111833-99

Drafting attorney: Kerry H. Bryan (202) 622-7940

Reviewing attorneys: Susan T. Mosley (202) 622-7940 and Henry S. Schneiderman (202) 622-7820

Treasury attorney: Julian Kim (202) 622-1981

CC:PA:APJP

Agency Contact: Kerry H. Bryan, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-7940

RIN: 1545–AX46**2688. HIGHLY COMPENSATED EMPLOYEE****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 414**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: The regulations provide the definition of highly compensated employee.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No**Government Levels Affected:** None**Additional Information:** REG-111277-99

Drafting attorney: R. Lisa Mojiri-Azad (202) 622-6080

Reviewing attorney: Marjorie Hoffman (202) 622-6030

CC:TEGE

Agency Contact: R. Lisa Mojiri-Azad, Senior Attorney, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-6080

RIN: 1545–AX48**2689. MODIFICATION TO SECTION 367(A) STOCK TRANSFER REGULATIONS****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 367**CFR Citation:** 26 CFR 1; 26 CFR 602**Legal Deadline:** None

Abstract: This regulation will modify section 367(a), stock transfer regulations, to address abuses under check-the-box and through the use of convertible stock.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No**Government Levels Affected:** None**Additional Information:** REG-116053-99

Drafting attorney: Robert W. Lorence (202) 622-3860

Reviewing attorney: Charles Besecky (202) 622-3860

Treasury attorney: Michael Caballero (202) 622-0851

CC:INTL

Agency Contact: Robert W. Lorence, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3860
Fax: 202 622-4476

RIN: 1545–AX77**2690. ASSUMPTION OF PARTNERSHIP LIABILITIES****Priority:** Substantive, Nonsignificant**Unfunded Mandates:** Undetermined**Legal Authority:** 26 USC 752**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: This proposed regulation prevents the acceleration or duplication of losses through the assumption of liabilities in transactions involving partnerships.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: Undetermined

Small Entities Affected: No**Government Levels Affected:** Undetermined**Federalism:** Undetermined**Additional Information:** REG-106736-00

Drafting attorney: Horace Howells (202) 622-3050

Reviewing attorney: Dianna Miosi (202) 622-3050

Treasury attorney: Deborah Harrington (202) 622-1788

CC:P&SI

Agency Contact: Horace Howells, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3050

RIN: 1545–AX93**2691. LIKE-KIND EXCHANGES****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 168; 26 USC 7805**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: The regulations relate to like-kind exchanges under section 168 of the Internal Revenue Code.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No**Government Levels Affected:** None**Additional Information:** REG-106590-00

Drafting attorney: Alan H. Cooper (202) 622-3110

Reviewing attorney: Charles Ramsey (202) 622-3110

Treasury attorney: Christopher Ohmes (202) 622-1335

CC:P&SI

Agency Contact: Alan H. Cooper, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3110

RIN: 1545–AX95

TREAS—IRS

Proposed Rule Stage

2692. ELECTING MARK-TO-MARKET FOR MARKETABLE STOCK OF A PFIC**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 1296**CFR Citation:** 26 CFR 1**Legal Deadline:** None**Abstract:** This regulation describes the methods and procedures for electing mark-to-market treatment for marketable stock of a PFIC.**Timetable:**

Action	Date	FR Cite
NPRM	07/31/02	67 FR 49634
Hearing	11/06/02	67 FR 49634
Final Action	12/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Federalism:** Undetermined**Additional Information:** REG-112306-00

Drafting attorney: Mark R. Pollard (202) 622-3850

Reviewing attorney: Phyllis Marcus (202) 622-3840

CC:INTL

Agency Contact: Mark R. Pollard, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3850**RIN:** 1545–AY17**2693. GUIDANCE ON CHANGES TO THE LAWS FOR CORPORATE ESTIMATED TAXES****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 6655**CFR Citation:** Not Yet Determined**Legal Deadline:** None**Abstract:** The proposed regulations provide guidance on changes to the law for corporate estimated taxes.**Timetable:**

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** Businesses**Government Levels Affected:** None**Additional Information:** REG-107722-00

Drafting attorney: Robert A. Desilets, Jr. (202) 622-4910

Reviewing attorney: Pamela W. Fuller (202) 622-4910

Treasury attorney: Christopher Ohmes (202) 622-1335

CC:P&A:APJP

Agency Contact: Robert A. Desilets Jr., Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-4910**RIN:** 1545–AY22**2694. USE OF TAXPAYER IDENTIFYING NUMBERS****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 6109; 26 USC 1445; 26 USC 897**CFR Citation:** 26 CFR 1**Legal Deadline:** None**Abstract:** This regulation requires the use of taxpayer identifying numbers on submissions made by foreign taxpayers to reduce or eliminate tax under sections 897 and 1445 of the Internal Revenue Code.**Timetable:**

Action	Date	FR Cite
NPRM	07/26/02	67 FR 48823
Hearing	11/13/02	67 FR 48823
Final Action	12/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Federalism:** Undetermined**Additional Information:** REG-106876-00

Drafting attorney: Robert W. Lorence (202) 622-3860

Reviewing attorney: Charles Besecky (202) 622-3860

Treasury attorney: Michael Caballero (202) 622-0851

CC:INTL

Agency Contact: Robert W. Lorence, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3860

Fax: 202 622-4476

RIN: 1545–AY24**2695. DUAL CONSOLIDATED LOSS RECAPTURE EVENTS****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805**CFR Citation:** 26 CFR 1**Legal Deadline:** None**Abstract:** This proposed regulation will revise provisions in section 1503(d) of the Internal Revenue Code relating to dual consolidated losses.**Timetable:**

Action	Date	FR Cite
NPRM	08/01/02	67 FR 49892
Hearing	12/03/02	67 FR 49892
Final Action	12/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Federalism:** Undetermined**Additional Information:** REG-106879-00

Drafting attorney: Kathryn T. Holman (202) 622-3860 and Kenneth D. Allison (202) 622-3860

Reviewing attorney: Michael H. Frankel (202) 622-3860

CC:INTL

Agency Contact: Kathryn T. Holman, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3860Kenneth D. Allison, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3860**RIN:** 1545–AY27**2696. TAXABLE YEARS OF CFCS AND FPHCS****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 898**CFR Citation:** 26 CFR 1**Legal Deadline:** None**Abstract:** This regulation will provide definitions and rules for determining the required year for CFCs and FPHCs.**Timetable:**

Action	Date	FR Cite
NPRM	12/00/02	

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Proposed Rule Stage

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

Undetermined

Federalism: Undetermined**Additional Information:** REG-108523-00

Drafting attorney: Carl M. Cooper (202) 622-3840

Reviewing attorney: Phyllis Marcus (202) 622-3840

Treasury attorney: Patrick Brown (202) 622-1754

CC:INTL

Agency Contact: Carl M. Cooper, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3840

RIN: 1545–AY30**2697. ALLOCATION OF INCOME AND DEDUCTIONS FROM INTANGIBLES****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 482**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: The regulation will address the allocation of income and deductions from intangible property.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Federalism:** Undetermined**Additional Information:** REG-115037-00

Drafting attorney: John M. Breen (202) 874-1490

Reviewing attorney: Anne P. Shelburne (202) 874-1490

Treasury attorney: Rocco Femia (202) 622-1755

CC:INTL

Agency Contact: John M. Breen, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 950 L'Enfant Plaza SW, Washington, DC 20224

Phone: 202 874-1490

RIN: 1545–AY38**2698. DOLLAR-VALUE LIFO****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 472; 26 USC 7805**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: This regulation will provide guidance under the dollar-value last-in, first-out (LIFO) inventory method for taxpayers that define LIFO items based on components of cost.

Timetable:

Action	Date	FR Cite
NPRM	06/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** Businesses**Government Levels Affected:** None**Additional Information:** REG-107580-00

Drafting attorney: Scott H. Rabinowitz (202) 622-4970

Reviewing attorney: Jeffery G. Mitchell (202) 622-4970

Treasury attorney: Sharon Kay (202) 622-0865

CC:IT&A

Agency Contact: Scott H. Rabinowitz, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-4970

RIN: 1545–AY39**2699. NORMAL RETIREMENT AGE FOR PENSION PLANS**

Priority: Substantive, Nonsignificant. Major status under 5 USC 801 is undetermined.

Unfunded Mandates: Undetermined**Legal Authority:** 26 USC 7805**CFR Citation:** Not Yet Determined**Legal Deadline:** None

Abstract: These regulations will provide guidance regarding the determination of normal retirement age in a pension plan, including a money purchase pension plan, target benefit plan and defined benefit plan. Section 411(a)(8) defines the term normal

retirement age as the earlier of: 1) the time a participant attains normal retirement age under the plan; or 2) the later of the time a plan participant attains age 65, or the 5th anniversary of the time a plan participant commenced participation in the plan. These regulations also would provide section 411(d)(6) relief for amendments that modify a pension plan's normal retirement age to conform with the proposed regulation.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis**Required:** Undetermined**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-125499-00

Drafting attorney: Janet A. Laufer (202) 622-6090

Reviewing attorney: Marjorie Hoffman (202) 622-6030

Treasury attorney: William Bortz (202) 622-1352

CC:TEGE

Agency Contact: Janet A. Laufer, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-6090
Fax: 202 622-4084

RIN: 1545–AY61**2700. LIABILITIES ASSUMED IN CERTAIN CORPORATE TRANSACTIONS****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 357**CFR Citation:** 26 CFR 1**Legal Deadline:** None

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.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No

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Government Levels Affected: None

Additional Information: REG-100818-01

Drafting attorney: Douglas C. Bates
(202) 622-7550

Reviewing attorney: Debra Carlisle
(202) 622-7550

CC:CORP

Agency Contact: Douglas C. Bates,
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Treasury, Internal Revenue Service,
1111 Constitution Avenue NW,
Washington, DC 20224
Phone: 202 622-7550

RIN: 1545–AY74

2701. NORMALIZATION

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805; 26 USC
167; 26 USC 168; 26 USC 46

CFR Citation: 26 CFR 1

Legal Deadline: None

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

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

**Regulatory Flexibility Analysis
Required:** No

Small Entities Affected: No

Government Levels Affected:
Undetermined

Additional Information: REG-104385-01

Drafting attorney: David Selig (202)
622-3040

Reviewing attorney: Peter Friedman
(202) 622-3110

Treasury attorney: John Parcell (202)
622-2578

CC:P&SI

Agency Contact: David Selig, Attorney-
Advisor, Department of the Treasury,
Internal Revenue Service, 1111
Constitution Avenue NW, Washington,
DC 20224
Phone: 202 622-3040

RIN: 1545–AY75

2702. DISCLOSURE OF RETURNS AND RETURN INFORMATION IN JUDICIAL AND ADMINISTRATIVE TAX PROCEEDINGS

Priority: Substantive, Nonsignificant

Unfunded Mandates: Undetermined

Legal Authority: 26 USC 6103

CFR Citation: 26 CFR 301

Legal Deadline: None

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).

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

**Regulatory Flexibility Analysis
Required:** No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-120297-01

Drafting attorney: David L. Fish (202)
622-4590

Treasury attorney: Elizabeth Askey
(202) 622-0224

CC:P&A:DPL

Agency Contact: David L. Fish, Senior
Technician Reviewer, Department of
the Treasury, Internal Revenue Service,
1111 Constitution Avenue NW,
Washington, DC 20224
Phone: 202 622-4590

RIN: 1545–AY89

2703. PAYMENTS FOR INTEREST IN PARTNERSHIP

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 736

CFR Citation: 26 CFR 1

Legal Deadline: None

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.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

**Regulatory Flexibility Analysis
Required:** No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-123382-01

Drafting attorney: James M. Gergurich
(202) 622-3070

Reviewing attorney: Christine Ellison
(202) 622-3070

CC:P&SI

Agency Contact: James M. Gergurich,
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Treasury, Internal Revenue Service,
1111 Constitution Avenue NW,
Washington, DC 20224
Phone: 202 622-3070

RIN: 1545–AY90

2704. TAX SHELTER PENALTIES

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 6662; 26 USC
6664

CFR Citation: 26 CFR 301

Legal Deadline: None

Abstract: The proposed regulations
relate to sections 6662 and 6664
regarding tax shelter penalties. The
project has arisen in connection with
the revision to Circular 230.

Timetable:

Action	Date	FR Cite
NPRM	06/00/03	

**Regulatory Flexibility Analysis
Required:** No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-126016-01

Drafting attorney: Brinton T. Warren
(202) 622-4940

Reviewing attorney: Richard S.
Goldstein (202) 622-7820

Treasury attorney: Julian Kim (202)
622-1981

CC:P&A:APJP

Agency Contact: Brinton T. Warren,
Attorney-Advisor, Department of the
Treasury, Internal Revenue Service,
1111 Constitution Avenue NW,
Washington, DC 20224
Phone: 202 622-4940

RIN: 1545–AY97

2705. EXPENDITURES IN CONNECTION WITH THE CREATION OF INTANGIBLE ASSETS

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805; 26 USC
263

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: The proposed regulations
provide guidance on the treatment of

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costs incurred in connection with the creation of an intangible asset.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-125638-01

Drafting attorney: Andrew J. Keyso, Jr. (202) 622-5020

Reviewing attorney: Robert Casey (202) 622-4950

Treasury attorney: Jodi Cohen (202) 622-0160

CC:IT&A

Agency Contact: Andrew J. Keyso Jr., Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-5020

RIN: 1545-BA00

2706. ALLOCATION AND APPORTIONMENT OF INTEREST EXPENSE

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805; 26 USC 864

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: This proposed regulation provides guidance with respect to methods of apportioning interest expense under section 864(e) of the Code.

Timetable:

Action	Date	FR Cite
NPRM	06/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-129447-01

Drafting attorney: Melissa D. Arndt (202) 622-3850

Reviewing attorney: Anne Devereaux (202) 622-3850

Treasury attorneys: Michael Caballero (202) 622-0851, John Harrington (202) 622-0589

CC:INTL

Agency Contact: Melissa D. Arndt, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3850

RIN: 1545-BA02

2707. REDUCTIONS OF ACCRUALS AND ALLOCATIONS BECAUSE OF INCREASED AGE

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805; 26 USC 411; 26 USC 411

CFR Citation: 26 CFR 1

Legal Deadline: Final, Statutory, February 1, 1988.

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.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: Businesses, Organizations

Government Levels Affected: None

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

Agency Contact: Linda S.F. Marshall, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-6090

RIN: 1545-BA10

2708. TRANSACTIONS INVOLVING OBLIGATIONS OF CONSOLIDATED GROUP MEMBERS

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805; 26 USC 1502

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: The proposed regulations are in regard to intercompany obligations.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-107592-00

Drafting attorney: Frances Kelly (202) 622-7770

Reviewing attorney: Michael J. Wilder (202) 622-7750

Treasury attorney: Audrey Nacamuli (202) 622-5721

CC:CORP

Agency Contact: Frances Kelly, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-7770

RIN: 1545-BA11

2709. DEDUCTIBILITY OF EMPLOYER CONTRIBUTIONS FOR DEFERRED COMPENSATION

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805

CFR Citation: 26 CFR 1

Legal Deadline: None

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

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: Businesses

Government Levels Affected: None

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

TREAS—IRS

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CC:TEGE

Agency Contact: Linda S.F. Marshall, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-6090

RIN: 1545–BA13

2710. CONTINUATION OF A CONSOLIDATED GROUP**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 1502**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: This regulation addresses issues related to the continuation of consolidated groups under 1.1502-75.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-126022-01

Drafting attorney: Christopher M. Bass (202) 622-7770

Reviewing attorney: Edward Cohen (202) 622-7770

CC:CORP

Agency Contact: Christopher M. Bass, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-7770

RIN: 1545–BA14

2711. PROPERTY EXEMPT FROM LEVY**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 6334**CFR Citation:** 26 CFR 301**Legal Deadline:** None

Abstract: This regulation will describe the judicial procedures for approval of a principal residence seizure, pursuant to I.R.C. sections 6334(a)(13)(B)(i) and 6334(e)(1).

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-140378-01

Drafting attorney: Robin M. Ferguson (202) 622-3610

Reviewing attorney: Alan Levine (202) 622-3610

CC:P&A:CB&S

Agency Contact: Robin M. Ferguson, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3610

RIN: 1545–BA22

2712. GASOLINE TAX CLAIMS**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805**CFR Citation:** 26 CFR 48**Legal Deadline:** None

Abstract: The proposed regulation will provide guidance regarding claims for credit or refund of the gasoline tax under section 6416(a)(4) of the Internal Revenue Code.

Timetable:

Action	Date	FR Cite
ANPRM	10/23/01	66 FR 53564
NPRM	06/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** Businesses, Governmental Jurisdictions**Government Levels Affected:** State, Local, Tribal**Additional Information:** REG-143219-01

Drafting attorney: Frank K. Boland (202) 622-3130

CC:P&SI

Agency Contact: Frank K. Boland, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3130

RIN: 1545–BA27

2713. 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**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805**CFR Citation:** 26 CFR 301**Legal Deadline:** None

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 RRA 1998, OBRA 1990, TAMRA 1988, and TRA 1986. This regulation is a continuation of the regulation project previously numbered at REG-208225-88.

Timetable:

Action	Date	FR Cite
NPRM	06/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-153037-01

Drafting attorney: Elizabeth D. Rawlins (202) 622-3630

Reviewing attorney: Robert A. Miller (202) 622-3630

CC:P&A:CB&S

Agency Contact: Elizabeth D. Rawlins, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3630

RIN: 1545–BA31

2714. AMENDMENTS TO RULES FOR ALLOCATION OF BASIS**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 755**CFR Citation:** 26 CFR 755**Legal Deadline:** None

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Abstract: The proposed regulation amends the regulations under section 755 (section 1.755-1) in order to better coordinate with recent revisions to section 1.755-2 relating to rules for allocation of basis.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-155345-01
Drafting attorney: Craig A. Gerson (202) 622-3050

Reviewing attorney: David Haglund (202) 622-3050

Treasury attorney: Deborah Harrington (202) 622-1788

CC:P&SI

Agency Contact: Craig A. Gerson, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3050

RIN: 1545–BA32

2715. EARNED INCOME CREDIT

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: This regulation removes 26 CFR 1.32-2 because of legislative changes.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-135061-01

Drafting attorney: Shoshanna Chaiton (202) 622-6080

Reviewing attorney: Karin Loverud (202) 622-6080

CC:TEGE

Agency Contact: Shoshanna Chaiton, Attorney-Advisor, Department of the

Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-6080

RIN: 1545–BA34

2716. INCOME FROM SOURCES WITHIN SPECIFIED POSSESSION

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805; 26 USC 931; 26 USC 911

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: This regulation will remove the reference to section 911 in the section 931 regulations and update the definition of a possession under those regulations.

Timetable:

Action	Date	FR Cite
NPRM	07/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-159068-01

Drafting attorney: Jonathan A. Sambur (202) 622-3840

Reviewing attorney: Phyllis E. Marcus (202) 622-3840

Treasury attorney: Michael Mundaca (202) 622-1752

CC:INTL

Agency Contact: Jonathan A. Sambur, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington
Phone: 202 622-3840

RIN: 1545–BA37

2717. MULTI-FAMILY HOUSING BONDS

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: These regulations relate to various issues with respect to multi-family housing bonds.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: Undetermined

Small Entities Affected: No

Government Levels Affected: State, Local

Additional Information: REG-163765-01

Drafting attorney: Rose M. Weber (202) 622-3980

Reviewing attorney: Bruce M. Serchuk (202) 622-3980

Treasury attorney: Stephen J. Watson (202) 6622-1322

CC:TEGE

Agency Contact: Rose M. Weber, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3980

Fax: 202 622-4437

RIN: 1545–BA45

2718. DETERMINATION OF BASIS OF PARTNER'S INTEREST; SPECIAL RULES

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805

CFR Citation: Not Yet Determined

Legal Deadline: None

Abstract: These proposed regulations will provide the appropriate basis adjustment under section 705 in certain situations in which a corporation has a direct or indirect interest in a partnership that owns stock in that corporation where the partnership distributes money or other property to another partner and that partner recognizes gain on the distribution during a year in which the partnership does not have an election under section 754 in effect, and the partnership subsequently sells or exchanges the stock.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-167648-01

Drafting attorney: Barbara MacMillan (202) 622-3050

Reviewing attorney: David Haglund (202) 622-3050

TREAS—IRS

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Treasury attorney: Stephanie Robinson
(202) 622-9858

CC:P&SI

Agency Contact: Barbara MacMillan,
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1111 Constitution Avenue NW,
Washington, DC 20224
Phone: 202 622-3050

RIN: 1545–BA50

2719. PARTNERSHIP OPTIONS

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 704; 26 USC
721

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: This proposed regulation
provides tax treatment of partnership
options.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected:
Undetermined

Federalism: Undetermined

Additional Information: REG-103580-02

Drafting attorney: Audrey W. Ellis (202)
622-3188

Reviewing attorneys: Matthew Lay
(202) 622-3060 and Jeanne Sullivan
(202) 622-3060

Treasury attorney: Deborah Harrington
(202) 622-1788

CC:P&SI

Agency Contact: Audrey W. Ellis,
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Treasury, Internal Revenue Service,
1111 Constitution Avenue NW,
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Phone: 202 622-3188

RIN: 1545–BA53

**2720. USER FEES FOR OFFERS TO
COMPROMISE**

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805; 31 USC
9701

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: The regulations relating to
user fees would be amended to provide
for the imposition of a user fee for
processing of offers to compromise. The
charging of user fees implements the
Independent Offices Appropriations
Act, 31 U.S.C. 9701.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-103777-02

Drafting attorney: Gene W. Beard (202)
622-3620

Reviewing attorney: Frederick W.
Schindler (202) 622-3620

Treasury attorney: Jodi Cohen (202)
622-0160

CC:P&A:CB&S

Agency Contact: Gene W. Beard,
Attorney-Advisor, Department of the
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1111 Constitution Avenue NW,
Washington, DC 20224
Phone: 202 622-3620

RIN: 1545–BA54

**2721. MODIFICATION OF CHECK THE
BOX (TEMPORARY)**

Priority: Substantive, Nonsignificant

Legal Authority: Not Yet Determined

CFR Citation: 26 CFR 1; 26 CFR 301

Legal Deadline: None

Abstract: The Modification of Check
the Box regulations will add a new
section to the 301.7701-2 regulations to
provide that in certain circumstances,
namely in State law mergers and
conversions, a surviving disregarded
entity will be regarded for purposes of
assessment and collection of prior year
tax liabilities of predecessor entities.
Thus, following a transaction in which
a regarded entity is merged or
converted into a disregarded entity, the
Commissioner will be able to exercise
collection and assessment authority
against the disregarded entity for any
liabilities stemming from tax periods of
the regarded entity prior to the date of
the transaction.

Timetable:

Action	Date	FR Cite
Temporary Regulation	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: Businesses

Government Levels Affected:
Undetermined

Federalism: Undetermined

Additional Information: REG-106681-02

Drafting attorney: James M. Gergurich
(202) 622-3070

Reviewing attorney: Jeanne Sullivan
(202) 622-3070

Treasury attorney: Stephanie Robinson
(202) 622-9858

CC:P&SI

Agency Contact: James M. Gergurich,
Attorney-Advisor, Department of the
Treasury, Internal Revenue Service,
1111 Constitution Avenue NW,
Washington, DC 20224
Phone: 202 622-3070

RIN: 1545–BA58

**2722. MODIFICATION OF CHECK THE
BOX**

Priority: Substantive, Nonsignificant

Legal Authority: Not Yet Determined

CFR Citation: 26 CFR 1; 26 CFR 301

Legal Deadline: None

Abstract: The Modification of Check
the Box regulation will add a new
section to the 301.7701-2 regulations to
provide that in certain circumstances,
namely in State law mergers and
conversions, a surviving disregarded
entity will be regarded for purposes of
assessment and collection of prior year
tax liabilities of predecessor entities.
Thus, following a transaction in which
a regarded entity is merged or
converted into a disregarded entity, the
Commissioner will be able to exercise
collection and assessment authority
against the disregarded entity for any
liabilities stemming from tax periods of
the regarded entity prior to the date of
the transaction.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: Businesses

Government Levels Affected:
Undetermined

Federalism: Undetermined

TREAS—IRS

Proposed Rule Stage

Additional Information: REG-106681-02

Drafting attorney: James M. Gergurich
(202) 622-3070

Reviewing attorney: Jeanne Sullivan
(202) 622-3070

Treasury attorney: Stephanie Robinson
(202) 622-9858

CC:P&SI

Agency Contact: James M. Gergurich,
Attorney-Advisor, Department of the
Treasury, Internal Revenue Service,
1111 Constitution Avenue NW,
Washington, DC 20224
Phone: 202 622-3070

RIN: 1545-BA59

2723. ABATEMENT OF INTEREST ON LARGE ERRONEOUS REFUNDS

Priority: Substantive, Nonsignificant.
Major status under 5 USC 801 is
undetermined.

Unfunded Mandates: Undetermined

Legal Authority: 26 USC 6404(e)

CFR Citation: Not Yet Determined

Legal Deadline: None

Abstract: This proposed regulation will
provide rules that address whether the
Internal Revenue Service may abate
interest on an erroneous refund
exceeding \$50,000 pursuant to I.R.C.
section 6404(e) (26 U.S.C. 6404(e)).

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: Undetermined

Small Entities Affected: No

Government Levels Affected:
Undetermined

Federalism: Undetermined

Additional Information: REG-167500-01

Drafting attorney: David A. Abernathy
(202) 622-7940

Reviewing attorney: Richard Goldman
(202) 622-7940

CC:P&A:AP JP

Agency Contact: David A. Abernathy,
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1111 Constitution Avenue NW,
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Phone: 202 622-7940

RIN: 1545-BA61

2724. ALLOCATION AND APPORTIONMENT RULES: GUIDANCE ON SELECTED ISSUES

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805; 26 USC
863

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: This regulation provides
guidance with respect to the allocation
and apportionment under section 861
of selected deductions; e.g., charitable
contributions and research and
experimentation expenses.

Timetable:

Action	Date	FR Cite
NPRM	06/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-128240-01

Drafting attorney: Teresa B. Hughes
(202) 622-3850

Reviewing attorney: Anne Devereaux
(202) 622-3850

Treasury attorney: John Harrington
(202) 622-0589

CC:INTL

Agency Contact: Teresa B. Hughes,
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Washington, DC 20224
Phone: 202 622-3850

RIN: 1545-BA64

2725. PROVISIONS REGARDING CROSS-BORDER TRANSACTIONS

Priority: Substantive, Nonsignificant.
Major status under 5 USC 801 is
undetermined.

Unfunded Mandates: Undetermined

Legal Authority: 26 USC 7805; 26 USC
368(a)

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: This proposed regulation will
make conforming changes to account
for cross-border section 368(a)(1)(A)
mergers.

Timetable:

Action	Date	FR Cite
NPRM	11/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Federalism: Undetermined

Additional Information: REG-125628-01

Drafting attorney: Robert W. Lorence
(202) 622-3860

Reviewing attorney: Charles Beshecky
(202) 622-3860

CC:INTL

Agency Contact: Robert W. Lorence,
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1111 Constitution Avenue NW,
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Fax: 202 622-4476

RIN: 1545-BA65

2726. • INTEREST OTHER THAN THAT OF A CREDITOR

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 465; 26 USC
7805

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: This regulation provides
guidance under section 465(b)(3) of the
Internal Revenue Code. The regulations
state when 465(b)(3) will apply to
activities and clarify who has an
interest other than that of a creditor.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected:
Undetermined

Additional Information: REG-209377-89

Drafting attorney: Tara P. Volungis
(202) 622-3080

Reviewing attorney: Christine Ellison
(202) 622-3070

Treasury attorney: John Parcell (202)
622-2578

CC:P&SI

Agency Contact: Tara P. Volungis,
Attorney-Advisor, Department of the
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1111 Constitution Avenue NW,
Washington, DC 20224

TREAS—IRS

Proposed Rule Stage

Phone: 202 622-3080

RIN: 1545-BA69

2727. • DEFINITION OF REORGANIZATIONS**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: The regulation addresses the continuity of business enterprise and continuity of interest requirements for a reorganization when stock ownership in the target corporation represents an insubstantial part of the entire value of the target corporation.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-119726-02

Drafting attorney: Richard C. Starke (202) 622-7750

Reviewing attorney: Kenneth Cohen (202) 622-7790

Treasury attorney: Audrey Nacamuli (202) 622-5721

CC:CORP

Agency Contact: Richard C. Starke, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-7750

RIN: 1545-BA71

2728. • CONTROLLED FOREIGN PARTNERSHIP REPORTING**Priority:** Substantive, Nonsignificant. Major status under 5 USC 801 is undetermined.**Unfunded Mandates:** Undetermined**Legal Authority:** 26 USC 7805; 26 USC 6038**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: This regulation will provide guidance regarding controlled foreign partnership reporting.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis**Required:** Undetermined**Small Entities Affected:** Businesses**Government Levels Affected:** None**Additional Information:** REG-124069-02

Drafting attorney: Tasheaya Warren (202) 622-3860

Reviewing attorney: Michael H. Frankel (202) 622-3860

CC:INTL

Agency Contact: Tasheaya Warren, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3860

RIN: 1545-BA77

2729. • DISCLOSURE OF RELATIVE VALUE OF DISTRIBUTION FORMS**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805(b); 26 USC 417(a)(3)(A)**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: This regulation will specify the disclosures that must be made to participants in qualified pension plans to describe the relative value of the available optional forms of benefit.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** Businesses, Organizations**Government Levels Affected:** None**Additional Information:** REG-124667-02

Drafting attorney: Linda S.F. Marshall (202) 622-6090

Reviewing attorney: Marjorie Hoffman (202) 622-6000

Treasury attorney: Harlan Weller (202) 622-1001

CC:TEGE

Agency Contact: Linda S.F. Marshall, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224

Phone: 202 622-6090

RIN: 1545-BA78

2730. • REDEMPTIONS TREATED AS DIVIDENDS**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: This proposed regulation under section 302 of the Internal Revenue Code (Code), permits basis of redeemed stock to be recovered by the redeemed shareholder. Proposed regulations under section 304 of the Code reflect changes made by the Internal Revenue Service Restructuring and Reform Act of 1998, Taxpayer Relief Act of 1997, Tax Reform Act of 1986, Deficit Reduction Act of 1984, and the Tax Equity and Fiscal Responsibility Act of 1982 to the statute. Proposed regulations under section 304 also reference proposed regulations under section 302 as they relate to the treatment of basis of redeemed stock in redemptions treated as dividends.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-150313-01

Drafting attorney: Lisa K. Leong (202) 622-7530

Reviewing attorney: Lewis K. Brickates (202) 622-7530

Treasury attorney: Audrey Nacamuli (202) 622-5721

CC:CORP

Agency Contact: Lisa K. Leong, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-7530

RIN: 1545-BA80

2731. • PARTNERSHIP TRANSACTIONS INVOLVING LONG-TERM CONTRACTS**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 460

TREAS—IRS

Proposed Rule Stage

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: Currently, regulations under section 460 divide the rules regarding a mid-contract change in taxpayer engaged in completing long-term contracts into two categories—constructive completion transactions and step-in-the-shoes transactions. The regulations provide that a transfer described in section 721(a) of a long-term contract to a partnership and a transfer of a partnership interest are step-in-the-shoes transactions. These regulations will explain the tax consequences of contributions of long-term contracts to, transfers of interests in, and distributions from, partnerships holding long-term contracts.

Timetable:

Action	Date	FR Cite
NPRM	06/00/03	

Regulatory Flexibility Analysis

Required: Undetermined

Small Entities Affected: No

Government Levels Affected: Undetermined

Additional Information: REG-128203-02

Drafting attorney: Richard T. Probst (202) 622-3060

Reviewing attorney: Matthew Lay (202) 622-3060

Treasury attorney: Deborah Harrington (202) 622-1788

CC:P&SI

Agency Contact: Richard T. Probst, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3060

RIN: 1545–BA81

2732. • ALLOCATION OF NEW MARKETS TAX CREDIT

Priority: Substantive, Nonsignificant

Unfunded Mandates: Undetermined

Legal Authority: 26 USC 45D; 26 USC 7805

CFR Citation: 26 CFR 1

Legal Deadline: None

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.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: Businesses

Government Levels Affected: None

Additional Information: REG-131999-02

Drafting attorney: James A. Quinn (202) 622-3070

Reviewing attorney: Matthew Lay (202) 622-3060

CC:P&SI

Agency Contact: James A. Quinn, Senior Counsel, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3070

RIN: 1545–BA84

2733. • CARRYOVER AND STACKING RULE AMENDMENT

Priority: Substantive, Nonsignificant

Unfunded Mandates: Undetermined

Legal Authority: 26 USC 42

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: The low-income housing tax credit rules that concern carryover allocations under section 1.42-6 and stacking rules under section 1.42-14 are amended to reflect changes under the Community Renewal Tax Relief Act of 2000.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: Undetermined

Additional Information: REG-131997-02

Drafting attorney: Christopher J. Wilson (202) 622-3040

Reviewing attorney: Susan Reaman (202) 622-3040

Treasury attorney: Steve Watson (202) 622-1322

CC:P&SI

Agency Contact: Christopher J. Wilson, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3040

RIN: 1545–BA85

2734. • GUIDANCE ON REPORTING OF DEPOSIT INTEREST PAID TO NONRESIDENT ALIENS

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805

CFR Citation: 26 CFR 1; 26 CFR 31

Legal Deadline: None

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.

Timetable:

Action	Date	FR Cite
NPRM	08/02/02	67 FR 50386
Hearing	12/05/02	67 FR 50386
Final Action	12/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-133254-02

Drafting attorney: Alexandra R. Helou (202) 622-3840

Reviewing attorney: Valerie Mark Lippe (202) 622-3840

Treasury attorney: Patrick Brown (202) 622-1781

CC:INTL

Agency Contact: Alexandra R. Helou, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3840

RIN: 1545–BA86

2735. • AGGREGATE COMPUTATION AND ALLOCATION OF RESEARCH CREDIT

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805; 26 USC 41

CFR Citation: 26 CFR 1

Legal Deadline: None

TREAS—IRS

Proposed Rule Stage

Abstract: This regulation will provide guidance on the proper method of computing the research credit for a controlled group. In addition, this regulation will provide guidance on the allocation of the research credit among members of a controlled group.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-133791-01

Drafting attorney: Jolene J. Shiraishi (202) 622-3120

Reviewing attorneys: Joseph Makurath (202) 622-3120

Christine Ellison (202) 622-3070

Treasury attorney: Julian Kim (202) 622-1981

CC:P&SI

Agency Contact: Jolene J. Shiraishi, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20044
Phone: 202 622-3120

Related RIN: Related To 1545-AX05

RIN: 1545-BA88

2736. • DESIGNATED IRS OFFICER OR EMPLOYEE

Priority: Routine and Frequent

Legal Authority: 26 USC 7602

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: This regulatory amendment clarifies that Chief Counsel attorneys can receive the designated authority to take summoned testimony under oath.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-134026-02

Drafting attorney: Elizabeth D. Rawlins (202) 622-3630

Reviewing attorney: Robert A. Miller (202) 622-3630

CC:P&A:CB&S

Agency Contact: Elizabeth D. Rawlins, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3630

Related RIN: Related To 1545-BA98

RIN: 1545-BA89

2737. • TRANSFER OF NOTES OR STOCK TO PROVIDE FOR SATISFACTION OF CONTESTED LIABILITIES

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: The proposed regulations would amend section 1.461-2 that allows a taxpayer to deduct in the taxable year of transfer the amount of money on other property transferred to satisfy an asserted liability that the taxpayer contests. The amendment to section 1.461-2(c)(1) would provide that transfers of a taxpayer's own note or stock of the note or stock of a related person are not transfers to provide for the satisfaction of an asserted liability, except where the transfer has been made to the person who is asserting the liability.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-136890-02

Drafting attorney: Norma C. Rotunno (202) 622-7900

Reviewing attorney: Thomas D. Moffitt (202) 622-7900

Treasury attorney: Christopher Ohmes (202) 622-1335

CC:IT&A

Agency Contact: Norma C. Rotunno, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-7900

Related RIN: Related To 1545-BA91

RIN: 1545-BA90

2738. • TRANSFER OF NOTES OR STOCK TO PROVIDE FOR SATISFACTION OF CONTESTED LIABILITIES (TEMPORARY)

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: The temporary regulations would amend section 1.461-2 that allows a taxpayer to deduct in the taxable year of transfer the amount of money or other property transferred to satisfy an asserted liability that the taxpayer contests. The amendment to section 1.461-2(c)(1) would provide that transfers of a taxpayer's own note or stock or the note or stock of a related person are not transfers to provide for the satisfaction of an asserted liability, except where the transfer has been made to the person who is asserting the liability.

Timetable:

Action	Date	FR Cite
Temporary Regulations	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-136890-02

Drafting attorney: Norma C. Rotunno (202) 622-7900

Reviewing attorney: Thomas D. Moffitt (202) 622-7900

Treasury attorney: Christopher Ohmes (202) 622-1335

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Agency Contact: Norma C. Rotunno, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-7900

Related RIN: Related To 1545-BA90

RIN: 1545-BA91

2739. • INCLUSION RATIO

Priority: Substantive, Nonsignificant

Unfunded Mandates: Undetermined

Legal Authority: 26 USC 2642

CFR Citation: 26 CFR 1

Legal Deadline: None

TREAS—IRS

Proposed Rule Stage

Abstract: This proposed regulation issue regulations under section 642(g) relating to relief provisions.

Timetable:

Action	Date	FR Cite
NPRM	06/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-136761-02

Drafting attorney: Lian A. Mito (202) 622-7830

Reviewing attorney: James F. Hogan (202) 622-7830

Treasury attorney: Catherine Hughes (202) 622-9407

CC:P&SI

Agency Contact: Lian A. Mito, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-7830

RIN: 1545-BA94

2740. • EMPLOYMENT TAXES—FAILURE-TO-DEPOSIT PENALTY

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 6656; 26 USC 6302

CFR Citation: 26 CFR 31

Legal Deadline: None

Abstract: Reconsideration of Rev. Rul. 75-191 (situations 1 and 2) regarding the application of the section 6656 failure-to-deposit penalty where employment taxes should have been withheld but were not. Ruling provides employer will not be subject to the penalty if employer did not actually withhold the taxes. In contrast, Treas. Reg. section 1.1461-1(a)(2) provides that penalty will be due for taxes under chapter 3 of the Code if the withholding agent should have withheld the tax but in fact did not withhold as required. Regulation will conform treatment of employment taxes to chapter 3 taxes.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: Undetermined

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-136778-02

Drafting attorney: Charles A. Hall (202) 622-4940

Reviewing attorney: Judith Wall (202) 622-4940

Treasury attorney: John Parcell (202) 622-2578

CC:PA:APJP

Agency Contact: Charles A. Hall, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-4940

RIN: 1545-BA97

2741. • DESIGNATED IRS OFFICER OR EMPLOYEE (TEMPORARY)

Priority: Routine and Frequent

Legal Authority: 26 USC 7602(a)

CFR Citation: 26 CFR 301

Legal Deadline: None

Abstract: This regulatory amendment clarifies that Chief Counsel attorneys can receive the designated authority to take summoned testimony under oath.

Timetable:

Action	Date	FR Cite
Temporary Regulations	06/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-134026-02

Drafting attorney: Elizabeth D. Rawlins (202) 622-3630

Reviewing attorney: Robert Miller (202) 622-3630

CC:P&A:CB&S

Agency Contact: Elizabeth D. Rawlins, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3630

Related RIN: Related To 1545-BA89

RIN: 1545-BA98

2742. • TIMELY MAILING TREATMENT

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7502

CFR Citation: 26 CFR 301

Legal Deadline: None

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.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: Undetermined

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-138176-02

Drafting attorney: Charles A. Hall (202) 622-4940

Reviewing attorney: Ashton Trice (202) 622-4940

Treasury attorney: John Parcell (202) 622-2578

CC:PA:APJP

Agency Contact: Charles A. Hall, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-4940

RIN: 1545-BA99

2743. • HAND CARRY RETURNS

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 6091

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: This regulation provides guidance to taxpayers on the proper place to file a return by hand carrying the return to the Internal Revenue Service. Currently, the regulations provide that handcarried returns should be filed with the District Director.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: Undetermined

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-138173-02

Drafting attorney: Ann M. Kramer (202) 622-4940

Reviewing attorney: Ashton Trice (202) 622-4940

TREAS—IRS

Proposed Rule Stage

Treasury attorney: John Parcell (202) 622-2578

CC:PA:APJP

Agency Contact: Ann M. Kramer, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-4940

RIN: 1545–BB00

2744. • REDUCED EXCLUSION OF GAIN FROM SALE OR EXCHANGE OF PRINCIPAL RESIDENCE

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 121; 26 USC 7805

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: This proposed regulation provides guidance on when a taxpayer who has not owned and used the property for two years or who has claimed the exclusion within the last two years is eligible to claim a reduced exclusion under section 121(c).

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-138882-02

Drafting attorney: Sara P. Shepherd (202) 622-4960

Reviewing attorney: George Baker (202) 622-4930

Treasury attorney: Elizabeth Askey (202) 622-0224

CC:IT&A

Agency Contact: Sara P. Shepherd, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-4960

RIN: 1545–BB01

2745. • REDUCED EXCLUSION OF GAIN FROM SALE OR EXCHANGE OF PRINCIPAL RESIDENCE (TEMPORARY)

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 121; 26 USC 7805

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: This regulation provides guidance on when a taxpayer who has not owned and used the property for two years or who has claimed the exclusion within the last two years is eligible to claim a reduced exclusion under section 121(c).

Timetable:

Action	Date	FR Cite
Temporary Regulation	12/00/02	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-138882-02

Drafting attorney: Sara P. Shepherd (202) 622-4960

Reviewing attorney: George Baker (202) 622-4930

Treasury attorney: Elizabeth Askey (202) 622-0224

CC:IT&A

Agency Contact: Sara P. Shepherd, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-4960

RIN: 1545–BB02

2746. • HEAVY VEHICLE TAX; DEFINITION OF HIGHWAY TRACTOR

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 4051; 26 USC 7805

CFR Citation: 26 CFR 48

Legal Deadline: None

Abstract: This regulation provides the definition of highway tractor under section 4051.

Timetable:

Action	Date	FR Cite
NPRM	06/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: Undetermined

Additional Information: REG-137079-02

Drafting attorney: Celia A. Gabrysh (202) 622-3130

Reviewing attorney: Richard A. Kocak (202) 622-3130

Treasury attorney: John Parcell (202) 622-2570

CC:P&SI

Agency Contact: Celia A. Gabrysh, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3130

RIN: 1545–BB03

2747. • CHANGE IN USE; ACCELERATED COST RECOVERY SYTSTEM

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 168

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: This proposed regulation provides guidance under section 168 regarding depreciation of property for which the use changes.

Timetable:

Action	Date	FR Cite
NPRM	02/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: Businesses

Government Levels Affected: None

Additional Information: REG-138499-02

Drafting attorney: Kathleen Reed (202) 622-3110

Reviewing attorney: Charles Ramsey (202) 622-3110

CC:P&SI

Agency Contact: Kathleen Reed, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3110

RIN: 1545–BB05

TREAS—IRS

Proposed Rule Stage

2748. • DEPRECIATION OF VANS AND LIGHT TRUCKS**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 280F(d)(5)(B)**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: This regulation amends section 1.280F-6T(c)(3) to provide that a truck or van that is a qualified nonpersonal use vehicle, as defined in section 274(i) and section 1.274-5T(k), is not a "passenger automobile" for purposes of section 280F.

Timetable:

Action	Date	FR Cite
NPRM	01/00/03	

Regulatory Flexibility Analysis**Required:** Undetermined**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-138495-02

Drafting attorney: Bernard P. Harvey, III (202) 622-3110

Reviewing attorney: Charles B. Ramsey (202) 622-3110

Treasury attorney: John Parcell (202) 622-2578

CC:P&SI

Agency Contact: Bernard P. Harvey III, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3110

RIN: 1545-BB06**2749. • CAPITAL ACCOUNT BOOKUP****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 704; 26 USC 7805**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: This proposed regulation will expand the circumstances under which a revaluation of partnership capital accounts is permitted.

Timetable:

Action	Date	FR Cite
NPRM	04/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-139796-02

Drafting attorney: Craig A. Gerson (202) 622-3050

Reviewing attorney: David Haglund (202) 622-3050

Treasury attorney: Deborah Harrington (202) 622-1788

CC:P&SI

Agency Contact: Craig A. Gerson, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3050

RIN: 1545-BB10**2750. • ALLOCATION OF FOREIGN TAX CREDITS AMONG PARTNERS****Priority:** Substantive, Nonsignificant**Unfunded Mandates:** Undetermined**Legal Authority:** 26 USC 704(b); 26 USC 703(b)(3); 26 USC 702(a)(b)**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: The regulation will provide guidance on how foreign tax credits must be allocated to partners under section 704(b).

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-139792-02

Drafting attorney: Beverly M. Katz (202) 622-3050

Reviewing attorney: Daniel Carmody (202) 622-3050

Treasury attorney: Deborah Harrington (202) 622-1788

CC:P&SI

Agency Contact: Beverly Katz, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3050

RIN: 1545-BB11**2751. • DISTRIBUTIONS OF PROPERTY****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 1023; 26 USC 1024; 26 USC 2032**CFR Citation:** 26 CFR 301; 26 CFR 20**Legal Deadline:** None

Abstract: This regulation will clarify the language in section 301.9100-6T to remove confusion as to whether relief for making an election under section 2032 is available under sections 301.9100-1 and 301-9100-3.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-139845-02

Drafting attorney: Theresa M. Melchiorre (202) 622-7830

Reviewing attorney: Katherine A. Mellody (202) 622-7830

Treasury attorney: Catherine Hughes (202) 622-9407

CC:P&SI

Agency Contact: Theresa M. Melchiorre, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-7830

RIN: 1545-BB12**2752. • PENALTIES FOR UNAUTHORIZED INSPECTION OF RETURNS****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 6103(n)**CFR Citation:** 26 CFR 301**Legal Deadline:** None

Abstract: This regulation amends 26 CFR 301.6103(n)-1 to require that contractors notify their employees regarding penalties for unauthorized inspection of returns and/or return information necessitated by amendment of 26 U.S.C. 7213A.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis**Required:** No

TREAS—IRS

Proposed Rule Stage

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-129271-02

Drafting attorney: Carol A. Marchant
(202) 622-4590

Reviewing attorney: Michael B. Froseh
(202) 622-4590

Treasury attorney: Elizabeth Askey
(202) 622-0224

CC:P&A:D&PL

Agency Contact: Carol A. Marchant,
Attorney-Advisor, Department of the
Treasury, Internal Revenue Service,
1111 Constitution Avenue NW,
Washington, DC 20224
Phone: 202 622-4590

RIN: 1545-BB13

2753. • STRUCTURED SETTLEMENT FACTORING TRANSACTIONS

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 115

CFR Citation: 26 CFR 1; 26 CFR 602

Legal Deadline: None

Abstract: These regulations relate to section 5891 of the Internal Revenue Code. Section 5891 imposes 240 percent excise tax upon any person who acquires certain payment rights in a structured settlement factoring transaction. The regulations provide guidance necessary to comply with the reporting requirements of the excise tax.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

**Regulatory Flexibility Analysis
Required:** Undetermined

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-139768-02

Drafting attorney: Shareen S. Pflanz
(202) 622-4920

Reviewing attorney: Charles Strickland
(202) 622-4960

CC:IT&A

Agency Contact: Shareen S. Pflanz,
Attorney-Advisor, Department of the
Treasury, Internal Revenue Service,
1111 Constitution Avenue NW,
Washington, DC 20224
Phone: 202 622-4920

Related RIN: Related To 1545-BB24

RIN: 1545-BB14

2754. • TESTIMONY AUTHORIZATIONS AND REQUESTS FOR IRS INFORMATION

Priority: Substantive, Nonsignificant

Legal Authority: 5 USC 301

CFR Citation: 26 CFR 301

Legal Deadline: None

Abstract: This proposed regulation will amend existing regulations on testimony authorizations and requests for IRS information.

Timetable:

Action	Date	FR Cite
NPRM	02/00/03	

**Regulatory Flexibility Analysis
Required:** No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-140930-02

Drafting attorney: James A. Clark (202)
622-4590

Reviewing attorney: David L. Fish (202)
622-4590

CC:P&A:DP&L

Agency Contact: James A. Clark,
Attorney-Advisor, Department of the
Treasury, Internal Revenue Service,
1111 Constitution Avenue NW,
Washington, DC 20224
Phone: 202 622-4590

RIN: 1545-BB15

2755. • INVESTIGATIVE DISCLOSURES

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 6103(k)(6)

CFR Citation: 26 CFR 301

Legal Deadline: None

Abstract: This proposed regulation will amend existing regulations on disclosure of return information by Internal Revenue Officers and employees for investigative purposes.

Timetable:

Action	Date	FR Cite
NPRM	03/00/03	

**Regulatory Flexibility Analysis
Required:** No

Small Entities Affected: No

Government Levels Affected: Federal

Additional Information: REG-140808-02

Drafting attorney: Helene R. Newsome
(202) 622-4570

Reviewing attorney: Donald M. Squires
(202) 622-4570

Treasury attorney: Elizabeth Askey
(202) 622-0224

CC:P&A:DP&L

Agency Contact: Helene R. Newsome,
Attorney-Advisor, Department of the
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1111 Constitution Avenue NW,
Washington, DC 20224
Phone: 202 622-4570

Related RIN: Related To 1545-BB17

RIN: 1545-BB16

2756. • INVESTIGATIVE DISCLOSURES (TEMPORARY)

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 6103(K)(6)

CFR Citation: 26 CFR 301

Legal Deadline: None

Abstract: This proposed regulation will amend existing regulations on disclosure of return information by Internal Revenue Officers and employees for investigative purposes.

Timetable:

Action	Date	FR Cite
Temporary Regulation	03/00/03	

**Regulatory Flexibility Analysis
Required:** No

Small Entities Affected: No

Government Levels Affected: Federal

Additional Information: REG-140808-02

Drafting attorney: Helene R. Newsome
(202) 622-4570

Reviewing attorney: Donald M. Squires
(202) 622-4570

Treasury attorney: Elizabeth Askey
(202) 622-0224

CC:P&A:DP&L

Agency Contact: Helene R. Newsome,
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1111 Constitution Avenue NW,
Washington, DC 20224
Phone: 202 622-4570

Related RIN: Related To 1545-BB16

RIN: 1545-BB17

2757. • TOLL TELEPHONE SERVICE- DEFINITION

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805

TREAS—IRS

Proposed Rule Stage

CFR Citation: 26 CFR 49**Legal Deadline:** None**Abstract:** This proposed regulation provides amendments to regulations relating to definition of toll telephone service.**Timetable:**

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** Undetermined**Additional Information:** REG-141097-02

Drafting attorney: Bernard H. Weberman (202) 622-3130

Reviewing attorney: Richard Kocak (202) 622-3130

Treasury attorney: John Parcell (202) 622-2578

CC:P&SI

Agency Contact: Bernard H. Weberman, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3130**RIN:** 1545–BB18**2758. • SUBSTANTIATION OF INCIDENTAL EXPENSES (TEMPORARY)****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 274(d)**CFR Citation:** 26 CFR 1**Legal Deadline:** None**Abstract:** These temporary regulations amend the regulations under section 1.274-5 to grant the Commissioner authority to establish a method under which a taxpayer may elect to use a specified amount or amounts for incidental expenses paid or incurred while traveling away from home in lieu of substantiating the actual incidental expenses.**Timetable:**

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis**Required:** Undetermined**Small Entities Affected:** No**Government Levels Affected:** None**Federalism:** Undetermined**Additional Information:** REG-141832-02

Drafting attorney: John Moriarty (202) 622-4930

Reviewing attorney: Donna Crissali (202) 622-4800

CC:IT&A

Agency Contact: John P. Moriarty, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-4930**Related RIN:** Related To 1545-BB20**RIN:** 1545–BB19**2759. • SUBSTANTIATION OF INCIDENTAL EXPENSES****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 274(d)**CFR Citation:** 26 CFR 1**Legal Deadline:** None**Abstract:** These proposed regulations amend the regulations under section 1.274-5 to grant the Commissioner authority to establish a method under which a taxpayer may elect to use a specified amount or amounts for incidental expenses paid or incurred while traveling away from home in lieu of substantiating the actual incidental expenses.**Timetable:**

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis**Required:** Undetermined**Small Entities Affected:** No**Government Levels Affected:** None**Federalism:** Undetermined**Additional Information:** REG-141832-02

Drafting attorney: John Moriarty (202) 622-4930

Reviewing attorney: Donna Crissali (202) 622-4800

CC:IT&A

Agency Contact: John P. Moriarty, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224

Phone: 202 622-4930

Related RIN: Related To 1545-BB19**RIN:** 1545–BB20**2760. • DUPLICATE TAX BENEFITS****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805**CFR Citation:** 26 CFR 1**Legal Deadline:** None**Abstract:** This regulation prevents a consolidated group from deriving more than one tax benefit from a single economic loss. A loss on consolidated return, with respect to the sale of a subsidiary's stock, will be suspended to the extent of duplication (i.e. the group retains the loss asset) as long as the subsidiary remains a member of the group. In addition, there is a basis leveling rule, which prevents groups from loading onto a single block of subsidiary stock and selling only that stock, while maintaining that subsidiary as part of the group.**Timetable:**

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-131478-02

Drafting attorney: Aimee K. Meacham (202) 622-7530

Reviewing attorney: Sean Duffley (202) 622-7530

CC:CORP

Agency Contact: Aimee K. Meacham, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-7530**RIN:** 1545–BB25**2761. • COST SHARING****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 482**CFR Citation:** 26 CFR 1**Legal Deadline:** None**Abstract:** These proposed regulations will provide additional guidance on cost sharing arrangements under section 482.

TREAS—IRS

Proposed Rule Stage

Timetable:

Action	Date	FR Cite
NPRM	05/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Federalism:** Undetermined**Additional Information:** REG-144615-02Drafting attorney: Bradley A. Smith
(202) 874-1490Reviewing attorney: Elizabeth G. Beck
(202) 874-1490Treasury attorney: Rocco Femia (202)
622-1755

CC:INTL

Agency Contact: Bradley A. Smith,
Attorney-Advisor, Department of the
Treasury, Internal Revenue Service, 950
L'Enfant Plaza South SW, Washington,
DC 20024

Phone: 202 874-1490

RIN: 1545-BB26**2762. • APPLICATION OF SEPARATE
LIMITATIONS TO DIVIDENDS FROM
NONCONTROLLED SECTION 902
CORPORATION****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC
904(d)(6)**CFR Citation:** 26 CFR 1**Legal Deadline:** None**Abstract:** The Taxpayer Relief Act of
1997 amended the foreign tax credit
limitation rules under section 904(d)
and extended lookthrough treatment to
dividends paid by a 10/50 lookthrough
corporation, effective for earnings and
profits accumulated in tax years
beginning after 12/31/02. These
regulations would provide guidance
needed to comply with these changes,
including transition rules for dividends
paid by a 10/50 lookthrough
corporation.**Timetable:**

Action	Date	FR Cite
NPRM	04/00/03	

Regulatory Flexibility Analysis**Required:** Undetermined**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-144784-02Drafting attorney: Ginny Y. Chung (202)
622-3850Reviewing attorney: Bethany Ingwalson
(202) 622-3850

CC:INTL

Agency Contact: Ginny Y. Chung,
Attorney-Advisor, Department of the
Treasury, Internal Revenue Service,
1111 Constitution Avenue NW,
Washington, DC 20224
Phone: 202 622-3850**RIN:** 1545-BB28**2763. • EXTENSION OF TIME FOR
FILING RETURNS****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 6081**CFR Citation:** 26 CFR 31**Legal Deadline:** None**Abstract:** This regulation will amend
the section 6081 regulations to remove
the signature requirement for Form
8809, Request for Extension of Time to
File Information Returns. This will
enable filers of information returns to
request an extension of time to file
using an online version of the Form
8809.**Timetable:**

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis**Required:** Undetermined**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-107618-02Drafting attorney: Charles A. Hall (202)
622-4940Reviewing attorney: Judith Wall (202)
622-4940

CC:P&A:APJP

Agency Contact: Charles A. Hall,
Attorney-Advisor, Department of the
Treasury, Internal Revenue Service,
1111 Constitution Avenue NW,
Washington, DC 20224
Phone: 202 622-4940**RIN:** 1545-BB29**2764. • EXCLUSIONS FROM GROSS
INCOME OF FOREIGN
CORPORATIONS****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC
883; 26 USC 872**CFR Citation:** 26 CFR 1**Legal Deadline:** None**Abstract:** This regulation will provide
rules with respect to whether a foreign
country will be considered to grant a
reciprocal Aircraft/Shipping exemption
to U.S. corporations for purposes of
section 883 of the Code. This
regulations will also provide rules with
respect to whether a foreign corporation
satisfies the ownership requirements of
section 883(c) and the activity
requirements of section 883(a). The
regulation affects a large segment of the
shipping and air transport industries.**Timetable:**

Action	Date	FR Cite
NPRM	08/02/02	67 FR 50510
Hearing	11/12/02	67 FR 50510
Final Action	03/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** Businesses**Government Levels Affected:** None**Additional Information:** REG-136311-01Drafting attorneys: Patricia A. Bray
(202) 622-3880 and David L. Lundy
(202) 622-3880Reviewing attorney: Elizabeth U.
Karzon (202) 622-3880Treasury attorney: Dirk Suringa (202)
622-1779This regulation (formerly 1545-BA07) is
being repropose andReg-208280 (1545-AJ57) is being
withdrawn.

CC:INTL

Agency Contact: Patricia A. Bray,
Attorney-Advisor, Department of the
Treasury, Internal Revenue Service,
1111 Constitution Avenue NW,
Washington, DC 20224
Phone: 202 622-3880David L. Lundy, Attorney-Advisor,
Department of the Treasury, Internal
Revenue Service, 1111 Constitution
Avenue NW, Washington, DC 20224
Phone: 202 622-3880**RIN:** 1545-BB30**2765. • TAX SHELTER DISCLOSURE
STATEMENTS****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC
6001; 26 USC 601(a)**CFR Citation:** 26 CFR 1

TREAS—IRS

Proposed Rule Stage

Legal Deadline: None

Abstract: These regulations modify the rules relating to the disclosure of reportable transactions by certain taxpayers under section 6011(a).

Timetable:

Action	Date	FR Cite
NPRM	01/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-103735-00

Drafting attorney: Tara P. Volungis (202) 622-3080

Reviewing attorney: Christine Ellison (202) 622-3080

Treasury attorney: Julian Kim (202) 622-1981

CC:P&SI

Agency Contact: Tara P. Volungis, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3080

Related RIN: Related To 1545-AX81, Related To 1545-BA62

RIN: 1545-BB32

2766. • REQUIREMENT TO MAINTAIN LIST OF INVESTORS IN POTENTIALLY ABUSIVE TAX SHELTERS

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805; 26 USC 6112

CFR Citation: 26 CFR 301

Legal Deadline: None

Abstract: These regulations modify the rules relating to the list maintenance requirements for sellers and organizers of potentially abusive tax shelters under section 6112.

Timetable:

Action	Date	FR Cite
NPRM	01/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-103736-00

Drafting attorney: Charlotte Chyr (202) 622-3080

Reviewing attorney: Mary Beth Collins (202) 622-3080

Treasury attorney: Julian Kim (202) 622-1981

CC:P&SI

Agency Contact: Charlotte Chyr, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3080

Related RIN: Related To 1545-AX79, Related To 1545-BA62

RIN: 1545-BB33

2767. • OTHER ASSESSABLE PENALTIES WITH RESPECT TO THE PREPARATION OF INCOME TAX RETURNS FOR OTHER PERSONS

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 6107; 26 USC 6061; 26 USC 6695; 26 USC 7805

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: This proposed regulation relates to persons who prepare income tax returns for compensation who may satisfy the requirement of providing a signed copy of the return to the taxpayer by copies which are signed electronically or as otherwise prescribed by the Secretary.

Timetable:

Action	Date	FR Cite
NPRM	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-141659-02

Drafting attorney: Richard C. Grosenick (202) 622-7940

Reviewing attorney: Stuart Spielman (202) 622-7940

CC:P&A:APJP

Agency Contact: Richard C. Grosenick, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-7940

RIN: 1545-BB34

2768. • FRACTIONAL PARTS OF A DOLLAR

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7504

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: These proposed regulations will authorize the Internal Revenue Service to round figures when transcribing amounts from forms into the Service's databases.

Timetable:

Action	Date	FR Cite
NPRM	06/00/03	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Additional Information: REG-147965-02

Drafting attorney: Marcy W. Mendelsohn (202) 622-4940

Reviewing attorney: Charles A. Hall (20) 622-4940

CC:P&A:APJP

Agency Contact: Marcy W. Mendelsohn, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-4940

RIN: 1545-BB35

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

Final Rule Stage

2769. GOLDEN PARACHUTE PAYMENTS
Priority: Substantive, Nonsignificant**Unfunded Mandates:** Undetermined**Legal Authority:** 26 USC 7805; 26 USC 280G**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: These regulations will provide rules relating to restrictions on golden parachute payments. The regulations will provide guidance to taxpayers, who must comply with section 280G, by delineating the circumstances under which payments may be considered excess parachute payments.

Timetable:

Action	Date	FR Cite
NPRM	05/05/89	54 FR 19390
NPRM Comment Period End	07/05/89	
Hearing	11/21/89	54 FR 39548
Second NPRM	02/20/02	67 FR 7630
Second NPRM Comment Period End	06/05/02	
Public Hearing	06/26/02	
Final Action	12/00/02	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-209114-90 (EE-30-90)

Drafting attorney: Erinn Madden (202) 622-6060

Reviewing attorney: Robert Misner (202) 622-6060

CC:TEGE

Agency Contact: Erinn M. Madden, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-6030

RIN: 1545-AH49
2770. NONRECOGNITION OF CORPORATE DISTRIBUTIONS AND REORGANIZATIONS UNDER THE FOREIGN INVESTMENT IN REAL PROPERTY TAX ACT
Priority: Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 897**CFR Citation:** 26 CFR 1**Legal Deadline:** None

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. 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.

Timetable:

Action	Date	FR Cite
NPRM	05/05/88	53 FR 16233
Hearing	03/01/89	54 FR 1189
Final Action	12/00/02	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-209039-87 (INTL-491-87)

Drafting attorney: Robert W. Lorence (202) 622-3860

Reviewing attorney: Charles P. Besecky (202) 622-3860

CC:INTL

Agency Contact: Robert W. Lorence, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3860
Fax: 202 622-4476

RIN: 1545-AK79
2771. COMPUTATION OF A BRANCH'S TAXABLE INCOME; TAXATION OF EXCHANGE GAIN OR LOSS ON BRANCH REMITTANCES
Priority: Substantive, Nonsignificant**Legal Authority:** 26 USC 7805**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: These regulations relate to branch rules and how to translate branch income, the taxation of exchange gain or loss on branch remittances.

Timetable:

Action	Date	FR Cite
NPRM	09/25/91	56 FR 48457
Final Action	06/00/03	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-208270-86 (INTL-965-86)

Drafting attorney: Kenneth P. Christman (202) 622-3870

Reviewing attorney: Jeffrey Dorfman (202) 622-3870

Treasury attorney: Patrick Brown (202) 622-1754

CC:INTL

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Phone: 202 622-3870

RIN: 1545-AM12
2772. LIMITATIONS ON PASSIVE ACTIVITY LOSSES AND CREDITS—SELF-CHARGED ITEMS
Priority: Substantive, Nonsignificant**Legal Authority:** 26 USC 0469**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: The proposed regulation addresses the treatment of self-charged items of income and expense in connection with transactions between passthrough entities and owners of interests in those entities.

Timetable:

Action	Date	FR Cite
NPRM	04/05/91	56 FR 14034
Hearing	09/06/91	
Final Action	12/00/02	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-209365-89 (PS-39-89)

Drafting attorney: Danielle M. Grimm (202) 622-3080

Reviewing attorney: Jeanne Sullivan (202) 622-3080

Treasury attorney: John Parcell (202) 622-2578

TREAS—IRS

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CC:P&SI

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Phone: 202 622-3080

RIN: 1545-AN64

2773. TAXATION OF GLOBAL TRADING**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 864; 26 USC 482; 26 USC 863**CFR Citation:** 26 CFR 1**Legal Deadline:** None**Abstract:** These regulations will improve the taxation of global trading.**Timetable:**

Action	Date	FR Cite
ANPRM	08/28/90	55 FR 35152
NPRM	03/06/98	63 FR 11177
NPRM Comment Period End	06/04/98	
Hearing	07/14/98	
Final Action	03/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-208299-90 (INTL-70-90)

Drafting attorney: Kenneth P. Christman (202) 622-3870

Reviewing attorney: Paul S. Epstein (202) 622-3870

Treasury attorney: Patricia Brown (202) 622-1781

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Phone: 202 622-3870

RIN: 1545-AP01

2774. INTEREST-FREE ADJUSTMENTS**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 6205**CFR Citation:** 26 CFR 31**Legal Deadline:** None**Abstract:** Under section 6205(a)(1) of the Code, if less than the correct

amount of tax imposed under the FICA, the RRTA, or the income tax withholding provisions is paid with respect to any payment of wages or compensation, proper adjustments with respect to both the tax and amount to be deducted must be made without interest in such manner and in such times as the Secretary may by regulations prescribe. The proposed amendments would add language to clarify that an interest-free adjustment can be made in certain situations in which the error is ascertained before the appropriate return is filed. The proposed 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.

Timetable:

Action	Date	FR Cite
NPRM	12/10/92	57 FR 58423
NPRM Comment Period End	02/08/93	
Final Action	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-209538-92 (EE-12-92)

Drafting attorney: Karin Loverud (202) 622-6060

Reviewing attorney: Mary Oppenheimer (202) 622-6010

CC:TEGE

Agency Contact: Karin Loverud, Tax Law Specialist, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-6060

RIN: 1545-AQ61

2775. DEFINITION OF "HIGHLY COMPENSATED EMPLOYEE"**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 414**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: The regulations define the term "highly compensated employee" under section 414(q) of the 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).

Timetable:

Action	Date	FR Cite
NPRM	02/19/88	53 FR 4999
NPRM Comment Period End	04/19/88	
Partially Closed by TD 8548	06/27/94	59 FR 32911
Final Action	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** State, Local**Federalism:** Undetermined**Additional Information:** REG-209558-92

Drafting attorney: R. Lisa Mojiri-Azad (202) 622-6080

Reviewing attorney: Marjorie Hoffman (202) 622-6030

Treasury attorney: W. Thomas Reeder (202) 622-1341

CC:TEGE

Agency Contact: R. Lisa Mojiri-Azad, Senior Attorney, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-6080

RIN: 1545-AQ74

2776. ESCROW FUNDS AND OTHER SIMILAR FUNDS**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 0468B**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: This regulation provides further guidance relating to certain escrow funds and other similar funds.

Timetable:

Action	Date	FR Cite
NPRM	02/01/99	64 FR 4801
NPRM Comment Period End	05/03/99	
Final Action	12/00/02	

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Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-209619-93 (IA-17-93)

Drafting attorney: Richard Shevak (202) 622-4930

Reviewing attorney: Jeffery G. Mitchell (202) 622-4930

CC:IT&A

Agency Contact: Richard Shevak, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-4930**RIN:** 1545-AR82**2777. MARK-TO-MARKET UPON DISPOSITION****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 475**CFR Citation:** 26 CFR 1**Legal Deadline:** None**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.**Timetable:**

Action	Date	FR Cite
NPRM	01/04/95	60 FR 397
Final Action	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-209724-94 (FI-42-94)

Drafting attorney: Stephen J. Coleman (202) 622-3060

Reviewing attorney: Al Kraft (202) 622-3920

CC:FI&P

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.

Agency Contact: Stephen J. Coleman, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3060**RIN:** 1545-AS85**2778. STRADDLES— MISCELLANEOUS ISSUES****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 1092**CFR Citation:** 26 CFR 1**Legal Deadline:** None**Abstract:** This regulation holds equity swaps to be straddles.**Timetable:**

Action	Date	FR Cite
NPRM	05/02/95	60 FR 21482
Final Action	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-209768-95 (FI-21-95)

Drafting attorney: Mary Truchly (202) 622-3960

Reviewing attorney: Christina Morrison (202) 622-3960

CC:FI&P

Agency Contact: Mary Truchly, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3960**RIN:** 1545-AT46**2779. AGREEMENTS FOR PAYMENT OF TAX LIABILITIES IN INSTALLMENTS****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805**CFR Citation:** 26 CFR 301**Legal Deadline:** None**Abstract:** The regulations reflect the amendment of IRC section 6159, section 202 of the Taxpayer Bill of Rights 2, which provides that upon request by a taxpayer the Secretary

shall provide an independent review of the termination of an installment agreement. The regulations reflect the amendment to section 6159, which guarantees the availability of installment agreements to taxpayers.

Timetable:

Action	Date	FR Cite
NPRM	12/31/97	62 FR 68241
Final Action	06/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-100841-97

Drafting attorney: Frederick W. Schindler (202) 622-3620

Reviewing attorney: Lawrence Schattner (202) 622-3620

CC:P&A:CB&S

Agency Contact: Frederick W. Schindler, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3620**RIN:** 1545-AU97**2780. DEFINITION OF "PRIVATE ACTIVITY BONDS" ALLOCATION AND ACCOUNTING REGULATIONS****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 141; 26 USC 142; 26 USC 145; 26 USC 148; 26 USC 150**CFR Citation:** 26 CFR 1**Legal Deadline:** None**Abstract:** These regulations will provide general allocation and accounting rules for purposes of applying the private activity bond tests to tax-exempt bonds issued by State and local governments.**Timetable:**

Action	Date	FR Cite
NPRM	12/30/94	59 FR 67658
NPRM Comment Period End	05/01/95	
Final Action	06/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-101563-97

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Drafting attorney: Bruce M. Serchuk
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CC:TEGE

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RIN: 1545-AU98

2781. RETURN OF LEVIED PROPERTY IN CERTAIN CASES

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805

CFR Citation: 26 CFR 301

Legal Deadline: None

Abstract: Section 501(b) of the Taxpayer Bill of Rights 2 amended section 6343 of the Internal Revenue Code to authorize the Secretary to return levied property in four enumerated circumstances. Section 1102(d)(1)(B) of RRA 98 changed "Taxpayer Advocate" to "National Taxpayer Advocate" as a person who determines what is in the best interest of the taxpayer. The regulations set forth the circumstances in which the Secretary may return property and procedures to implement these sections.

Timetable:

Action	Date	FR Cite
NPRM	02/14/01	66 FR 10249
Final Action	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-101520-97

Drafting attorney: Kevin B. Connelly
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Reviewing attorney: Robert Miller (202)
622-3630

Treasury attorney: Rita Cavanagh (202)
622-1981

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Agency Contact: Kevin B. Connelly, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
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RIN: 1545-AV01

2782. INTEREST ON EDUCATION LOANS

Priority: Substantive, Nonsignificant

Unfunded Mandates: Undetermined

Legal Authority: 26 USC 221; 26 USC 7805

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: This regulation provides guidance on the deduction of interest on education loans under section 221.

Timetable:

Action	Date	FR Cite
NPRM	01/21/99	64 FR 3257
Final Action	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-116826-97

Drafting attorney: Kelly M. Davidson
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Drafting attorney: Donna Crisalli (202)
622-5020

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RIN: 1545-AW01

2783. MARK-TO-MARKET ACCOUNTING FOR DEALERS IN COMMODITIES AND TRADERS IN SECURITIES AND COMMODITIES

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 475; 26 USC 7805

CFR Citation: 26 CFR 1

Legal Deadline: None

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

Timetable:

Action	Date	FR Cite
NPRM	01/28/99	64 FR 4374
Final Action	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-104924-98

Drafting attorney: Stephen J. Coleman
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Reviewing attorney: Alvin Kraft (202)
622-3920

CC:FI&P

Agency Contact: Stephen J. Coleman, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3060

RIN: 1545-AW06

2784. ELECTION TO TREAT TRUST AS ESTATE

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 645; 26 USC 7805

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: The regulation will provide guidance regarding the operation of section 645 of the Internal Revenue Code, relating to certain revocable trusts treated as part of an estate.

Timetable:

Action	Date	FR Cite
NPRM	12/18/00	65 FR 79015
Final Action	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-106542-98

Drafting attorney: Faith Colson (202)
622-3060

Reviewing attorney: J. Thomas Hines
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CC:P&SI

Agency Contact: Faith Colson, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
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RIN: 1545-AW24

2785. CORPORATE TAX SHELTER REGISTRATION

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805; 26 USC 6111

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CFR Citation: 26 CFR 301**Legal Deadline:** None**Abstract:** This regulation provides guidance on the registration requirements for confidential corporate tax shelters under section 6111(d) of the Internal Revenue Code.**Timetable:**

Action	Date	FR Cite
NPRM	03/02/00	65 FR 11272
Public Hearing	06/20/00	
Final Action	12/00/02	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-110311-98

Drafting attorneys: Danielle M. Grimm (202) 622-3080 and Tara P. Volungis (202) 622-3080

Reviewing attorney: Christine Ellison (202) 622-3070

CC:P&SI

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Phone: 202 622-3080Tara P. Volungis, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3080**Related RIN:** Related To 1545-AX81, Related To 1545-AX79, Related To 1545-BA62**RIN:** 1545-AW26**2786. INTERCOMPANY OBLIGATIONS****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 1502; 26 USC 7805**CFR Citation:** 26 CFR 1**Legal Deadline:** None**Abstract:** The regulation provides clarification of the tax treatment of certain transfers of intercompany obligations by or to a member of a consolidated group.**Timetable:**

Action	Date	FR Cite
NPRM	12/18/98	63 FR 70354

Action	Date	FR Cite
NPRM Comment Period End	03/22/99	
Final Action	12/00/02	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-105964-98

Drafting attorney: Theresa Abell (202) 622-7700

Reviewing attorney: Ken Cohen (202) 622-7790

CC:CORP

Agency Contact: Theresa Abell, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-7700**RIN:** 1545-AW30**2787. REPORTING OF PAYMENTS TO ATTORNEY****Priority:** Substantive, Nonsignificant**Unfunded Mandates:** Undetermined**Legal Authority:** 26 USC 6045**CFR Citation:** 26 CFR 1**Legal Deadline:** None**Abstract:** The regulation provides information reporting requirements for payments of gross proceeds made in the course of a trade or business to attorneys in connection with legal services.**Timetable:**

Action	Date	FR Cite
NPRM	05/21/99	64 FR 27730
Second NPRM	05/17/02	67 FR 35064
Final Action	12/00/02	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-126024-01

Drafting attorney: Nancy L. Rose (202) 622-4910

Reviewing attorney: James C. Gibbons (202) 622-4910

Treasury attorney: Michael Novey (202) 622-1339

CC:P&A:APJP

Agency Contact: Nancy L. Rose, Attorney-Advisor, Department of theTreasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-4910**RIN:** 1545-AW72**2788. QUALIFIED OFFERS****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805**CFR Citation:** 26 CFR 1**Legal Deadline:** None**Abstract:** This regulation relates to the qualified offer rule allowing the recovery of reasonable administrative or litigation costs.**Timetable:**

Action	Date	FR Cite
NPRM	01/04/01	66 FR 749
Final Action	12/00/02	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-121928-98

Drafting attorney: Melinda G. Williams (202) 622-7940

Reviewing attorneys: Henry Schneiderman (202) 622-7820 and Susan T. Mosley (202) 622-7940

Treasury attorney: Julian Kim (202) 622-1981

CC:PA:APJP

Agency Contact: Melinda G. Williams, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-7940**RIN:** 1545-AW99**2789. NOTICE OF CONTACT OF THIRD PARTIES****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805**CFR Citation:** 26 CFR 301**Legal Deadline:** None**Abstract:** This regulation implements and interprets section 7602(c) of the Internal Revenue Code, concerning third-party contacts. The Restructuring and Reform Act of 1998, section 3417(a), created a new section 7602(c), which provides that the IRS may not contact third parties with respect to the

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determination or collection of the tax liability of a taxpayer without providing reasonable notice to the taxpayer in advance. It also requires the IRS to keep a list of contacts and provide it periodically to the taxpayer.

Timetable:

Action	Date	FR Cite
NPRM	01/02/01	66 FR 77
Final Action	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-104906-99

Drafting attorney: Charles B. Christopher (202) 622-3630

Reviewing attorney: Robert A. Miller (202) 622-3630

Treasury attorney: Julian Kim (202) 622-1981

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Phone: 202 622-3630

RIN: 1545–AX04

2790. ALLOCATION OF RESEARCH CREDIT

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805; 26 USC 41

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: This regulation will provide guidance on the proper method of computing the research credit for a controlled group and the allocation of the research credit among members of the controlled group.

Timetable:

Action	Date	FR Cite
NPRM	01/04/00	65 FR 258
Public Hearing	04/26/00	
Final Action	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-105606-99

Drafting attorney: Jolene J. Shiraishi (202) 622-3120

Reviewing attorney: Joseph H. Makurath (202) 622-3120

Treasury attorney: Julian Kim (202) 622-1981

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Related RIN: Related To 1545-BA88

RIN: 1545–AX05

2791. DELAY RENTAL PAYMENTS

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 263

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: The regulations clarify that section 1.612-3(c) applies to delay rental payments to the extent that section 263A does not require the payments to be capitalized.

Timetable:

Action	Date	FR Cite
NPRM	02/08/00	65 FR 6090
Public Hearing	05/26/00	
Final Action	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-103882-99

Drafting attorney: Brenda M. Stewart (202) 622-3120

Reviewing attorney: J.H. Makurath (202) 622-3120

Treasury attorney: John Parcell (202) 622-2578

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Phone: 202 622-3120

RIN: 1545–AX06

2792. HIGHWAY VEHICLE—DEFINITION

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805

CFR Citation: 26 CFR 48

Legal Deadline: None

Abstract: This regulation provides amendments to regulations relating to definition of a highway vehicle.

Timetable:

Action	Date	FR Cite
NPRM	06/06/02	67 FR 38913
Final Action	06/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-103829-99

Drafting attorney: Bernard H. Weberman (202) 622-3130

Reviewing attorney: Richard Kocak (202) 622-3130

Treasury attorney: John Parcell (202) 622-2578

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Agency Contact: Bernard H. Weberman, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3130

RIN: 1545–AX10

2793. GUIDANCE ON COST RECOVERY IN THE ENTERTAINMENT INDUSTRY

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805

CFR Citation: 26 CFR 1

Legal Deadline: None

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

Timetable:

Action	Date	FR Cite
NPRM	05/31/02	67 FR 38025
Final Action	06/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-103823-99

Drafting attorney: Bernard P. Harvey, III (202) 622-3110

Reviewing attorney: Charles B. Ramsey (202) 622-3110

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Treasury attorney: Christopher Ohmes
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CC:P&SI

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RIN: 1545–AX12

2794. ALLOCATING BASIS ADJUSTMENTS

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805; 26 USC
755; 26 USC 1060

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: The regulations will provide
rules for determining the fair market
value of partnership assets for the
purpose of allocating basis adjustments
under sections 732(d), 734(b) and
743(b) among partnership assets under
section 755, using the residual method
of section 1060 of the Internal Revenue
Code.

Timetable:

Action	Date	FR Cite
NPRM	04/05/00	65 FR 17829
Final Action	12/00/02	

**Regulatory Flexibility Analysis
Required:** No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-107872-99

Drafting attorney: Craig A. Gerson (202)
622-3050

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Treasury attorney: Deborah Harrington
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CC:P&SI

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RIN: 1545–AX18

2795. EXCLUSION OF GAIN ON THE SALE OR EXCHANGE OF PRINCIPAL RESIDENCE

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805; 26 USC
121

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: These regulations reflect
changes made by the Taxpayer Relief
Act of 1997 to sections 121 and 1034
of the Code, relating to the exclusion
of gain from the sale or exchange of
a taxpayer's principal residence.

Timetable:

Action	Date	FR Cite
NPRM	10/10/00	65 FR 60136
Public Hearing	01/23/01	
Final Action	12/00/02	

**Regulatory Flexibility Analysis
Required:** No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-105235-99

Drafting attorney: Sara P. Shepherd
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Reviewing attorney: George Baker (202)
622-4960

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RIN: 1545–AX28

2796. SPECIAL RULES FOR RETROACTIVE PAYMENTS UNDER SECTION 417(A)(7)(A) FOR QUALIFIED RETIREMENT PLANS

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 417; 26 USC
7805

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: The regulation provides
guidance regarding the special rule in
IRC section 417(a)(7)(A), which permits
qualified retirement plans to provide
written explanation of QJSA after the
annuity starting date.

Timetable:

Action	Date	FR Cite
NPRM	01/17/01	66 FR 3916
Final Action	12/00/02	

**Regulatory Flexibility Analysis
Required:** No

Small Entities Affected: No

Government Levels Affected:
Undetermined

Additional Information: REG-109481-99

Drafting attorney: Robert M. Walsh
(202) 622-6090

Reviewing attorney: Marjorie Hoffman
(202) 622-6000

CC:TEGE

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RIN: 1545–AX34

2797. COMPENSATION DEFERRED UNDER ELIGIBLE SECTION 457(B) PLANS

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 457

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: The regulations relate to
deferred compensation plans of State
and local governments and tax-exempt
entities under section 457 of the
Internal Revenue Code.

Timetable:

Action	Date	FR Cite
NPRM	05/08/02	67 FR 30826
Public Hearing	08/29/02	67 FR 43574
Final Action	04/00/03	

**Regulatory Flexibility Analysis
Required:** Undetermined

Small Entities Affected: No

Government Levels Affected: State,
Local

Federalism: Undetermined

Additional Information: REG-105885-99

Drafting attorney: Cheryl E. Press (202)
622-6060

Reviewing attorney: Robert Patchell
(202) 622-6060

Treasury attorney: William Bortz (202)
622-1352

TREAS—IRS

Final Rule Stage

CC:TEGE

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Phone: 202 622-6060
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RIN: 1545–AX52

2798. STOCK TRANSFER RULES: CARRYOVER OF EARNINGS AND TAXES**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 367**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: This regulation provides guidance with respect to how earnings and profits and foreign income tax accounts carry over under section 381 and are allocated under section 312 in certain transactions described in section 367(b) of the Internal Revenue Code.

Timetable:

Action	Date	FR Cite
NPRM	11/15/00	65 FR 69138
Final Action	06/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-116050-99

Drafting attorney: Mark R. Pollard (202) 622-3850

Reviewing attorney: Anne Devereaux (202) 622-3850

Treasury attorney: Michael Caballero (202) 622-0851

CC:INTL

Agency Contact: Mark R. Pollard, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3850

RIN: 1545–AX65

2799. LOANS TO PARTICIPANTS OR BENEFICIARIES FROM QUALIFIED EMPLOYEE PLANS**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 72**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: The regulation will provide guidance on the application of rules for determining the income tax treatment to be accorded loans to participants or beneficiaries from qualified employer plans. The loans rules are provided in section 72(p) of the Internal Revenue Code.

Timetable:

Action	Date	FR Cite
NPRM	07/31/00	65 FR 46677
Hearing	12/06/00	
Final Action	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-116495-99

Drafting attorney: Vernon Carter (202) 622-6060

Reviewing attorney: Catherine Fernandez (202) 622-6030

Treasury attorney: William Bortz (202) 622-1352

CC:TEGE

Agency Contact: Vernon Carter, Tax Law Specialist, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-6060

RIN: 1545–AX68

2800. REQUIREMENT TO MAINTAIN LIST OF INVESTORS IN POTENTIALLY ABUSIVE TAX SHELTERS**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 6112; 26 USC 7805**CFR Citation:** 26 CFR 301; 26 CFR 602**Legal Deadline:** None

Abstract: These regulations require the maintenance of lists of investors in potentially abusive tax shelters described in section 6112 of the Internal Revenue Code.

Timetable:

Action	Date	FR Cite
NPRM	03/02/00	65 FR 11271
Hearing	06/20/00	
Final Action	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-103736-00

Drafting attorneys: Danielle M. Grimm (202) 622-3080 and Tara P. Volungis (202) 622-3080

Reviewing attorney: Christine Ellison (202) 622-3080

CC:P&SI

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Related RIN: Related To 1545-AW26, Related To 1545-AX81, Related To 1545-BA62

RIN: 1545–AX79

2801. TAX SHELTER DISCLOSURE STATEMENTS**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 6011; 26 USC 7805**CFR Citation:** 26 CFR 1; 26 CFR 602**Legal Deadline:** None

Abstract: The regulations require certain taxpayers to file a statement under section 6011 and maintain certain documents under section 6001 of the Internal Revenue Code.

Timetable:

Action	Date	FR Cite
NPRM	03/02/00	65 FR 11269
Public Hearing	06/20/00	65 FR 11270
Final Action	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-103735-00

Drafting attorneys: Danielle M. Grimm (202) 622-3080 and Tara P. Volungis (202) 622-3080

Reviewing attorney: Christine Ellison (202) 622-3080

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TREAS—IRS

Final Rule Stage

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Related RIN: Related To 1545-AX79,
Related To 1545-AW26, Related To
1545-BA62

RIN: 1545—AX81

2802. DISCLOSURE OF RETURN AND RETURN INFORMATION TO DESIGNEE OF TAXPAYER

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 6103

CFR Citation: 26 CFR 301

Legal Deadline: None

Abstract: This regulation finalizes regulations implementing the amendment contained in the Taxpayer Bill of Rights II (TBOR II) to Internal Revenue Code section 6103(c). TBOR II eliminated the requirement for a request or consent for disclosure to be in writing. The proposed regulations which will be identical to temporary regulations already in effect will permit the Internal Revenue Service to disclose returns and return information to a taxpayer's designee, pursuant to a non-written request for or consent to disclosure. The regulations will also provide rules and guidance for consent in an electronic environment. Additionally, the regulations will provide guidance to Internal Revenue Service personnel to clarify a number of issues that have arisen since the regulation was initially promulgated in the late 1970s.

Timetable:

Action	Date	FR Cite
NPRM	01/11/01	66 FR 2373
Final Action	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-103320-00

Drafting attorney: Joseph E. Conley
(202) 622-4580

Reviewing attorney: David Fish (202)
622-4570

Treasury attorney: Elizabeth Askey
(202) 622-0224

CC:P&A:D&PL

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RIN: 1545—AX85

2803. STATUTE OF LIMITATIONS ON COLLECTION INSTALLMENT AGREEMENTS

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 6331

CFR Citation: 26 CFR 301

Legal Deadline: None

Abstract: This regulation provides for the prohibition of levy while an installment agreement is pending with the Secretary, while an installment agreement is in effect, and following the rejection or termination of an installment agreement. This levy prohibition is established in section 6331(k) of title 26, as added by the IRS Restructuring and Reform Act of 1998. The regulation clarifies when levy is prohibited and the effect of the prohibition on the statute of limitations for collection.

Timetable:

Action	Date	FR Cite
NPRM	04/17/02	67 FR 18839
Final Action	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-104762-00

Drafting attorney: Frederick W.
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Schattner (202) 622-3620

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RIN: 1545—AX89

2804. DEFINITION OF INCOME

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 643; 26 USC
7805

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: The regulations provide guidance under section 643 of the Internal Revenue Code, on whether State law definition of trust income is trust income for Federal tax purposes.

Timetable:

Action	Date	FR Cite
NPRM	02/15/01	66 FR 1039
Final Action	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected:
Undetermined

Federalism: Undetermined

Additional Information: REG-106513-00

Drafting attorney: Bradford R. Poston
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RIN: 1545—AX96

2805. CONSTRUCTIVE TRANSFERS AND TRANSFERS OF PROPERTY TO THIRD PARTIES ON BEHALF OF A SPOUSE

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: The regulation will provide rules for determining when a redemption by a corporation of the stock of one spouse or former spouse results in a constructive transfer to the other spouse or former spouse of the proceeds of the redemption.

Timetable:

Action	Date	FR Cite
NPRM	08/03/01	66 FR 40659
Final Action	12/00/02	

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Regulatory Flexibility Analysis**Required:** Undetermined**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-107151-00Drafting attorney: Edward C. Schwartz
(202) 622-4960Reviewing attorney: William A. Jackson
(202) 622-4960

CC:IT&A

Agency Contact: Edward C. Schwartz,
Attorney-Advisor, Department of the
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1111 Constitution Avenue NW,
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Phone: 202 622-4960**RIN:** 1545–AX99**2806. DAMAGES FOR INTENTIONAL
OR RECKLESS DISREGARD OF THE
INTERNAL REVENUE CODE****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805**CFR Citation:** 26 CFR 301**Legal Deadline:** None**Abstract:** This regulation will implement a number of new provisions of section 7433, including raising the cap on damages for the intentional or reckless disregard of the Internal Revenue Code, or regulations in connection with a collection action, authorizing actions for the negligent disregard of the Code or regulations. It will provide rules with respect to administrative claims for damages caused by violations of the automatic stay and discharge provisions of the Bankruptcy Code.**Timetable:**

Action	Date	FR Cite
NPRM	03/05/02	67 FR 9929
Final Action	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-107366-00Drafting attorney: Robert A. Miller (202)
622-3640Reviewing attorney: Kevin B. Connolly
(202) 622-3630Treasury attorney: Rita Cavanagh (202)
622-1981

CC:P&A:CB&S

Agency Contact: Robert A. Miller,
Technical Assistant, Department of the
Treasury, Internal Revenue Service,
1111 Constitution Avenue NW,
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Phone: 202 622-3640**RIN:** 1545–AY08**2807. INVESTMENT TYPE PROPERTY
(PREPAYMENT)****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805**CFR Citation:** 26 CFR 1**Legal Deadline:** None**Abstract:** This regulation defines investment type property for purposes of determining whether bonds are arbitrage bonds under section 148 of the Internal Revenue Code.**Timetable:**

Action	Date	FR Cite
NPRM	08/25/99	64 FR 46320
Second NPRM	04/17/02	67 FR 18835
Public Hearing	06/28/02	67 FR 43574
Final Action	06/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** State,
Local**Additional Information:** REG-105369-00Drafting attorney: Johanna L. Som de
Cerff (202) 622-3980Reviewing attorney: Rebecca L. Harrigal
(202) 622-3980Treasury attorney: Stephen Watson
(202) 622-1322

CC:TEGE

The previous notice of proposed rulemaking (REG-113526-98; 64 FR 46320), published on August 25, 1999, relating to arbitrage and related restrictions applicable to tax-exempt bonds issued by State and Local governments, is withdrawn (67 FR 18835).

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Cerff, Attorney-Advisor, Department of
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1111 Constitution Avenue NW,
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Phone: 202 622-3980
Fax: 202 622-4437**Related RIN:** Related To 1545-AW44**RIN:** 1545–AY12**2808. AUTHORIZED PLACEMENT
AGENCY****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 152**CFR Citation:** 26 CFR 1**Legal Deadline:** None**Abstract:** The regulations amend 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.**Timetable:**

Action	Date	FR Cite
NPRM	11/30/00	65 FR 71277
Final Action	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-107279-00Drafting attorney: Elizabeth K. Kaye
(202) 622-4910Reviewing attorney: Pamela W. Fuller
(202) 622-4910

CC:P&A:APJP

Agency Contact: Elizabeth K. Kaye,
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1111 Constitution Avenue NW,
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Phone: 202 622-4910
Fax: 202 622-6232**RIN:** 1545–AY18**2809. HIPAA GENERAL
NONDISCRIMINATION****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC
9833**CFR Citation:** 26 CFR 54**Legal Deadline:** None**Abstract:** These regulations provide guidance regarding the requirements imposed on group health plans not to discriminate in rules for eligibility under the plan on the basis of any health factor, and not to require any individual to pay a higher premium or contribution for coverage under the plan than any similarly situated individual based on any health factor.

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Timetable:

Action	Date	FR Cite
NPRM	01/08/01	66 FR 1435
Final Action	06/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-114082-00

Drafting attorney: Russell Weinheimer (202) 622-6080

Reviewing attorney: Alan Tawshunsky (202) 622-6000

Treasury attorney: Kevin Knopf (202) 622-2329

CC:TEGE

Agency Contact: Russell Weinheimer, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
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RIN: 1545–AY32
**2810. HIPAA
NONDISCRIMINATION/EXCEPTION
FOR CHURCH PLANS**
Priority: Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 7853**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: These regulations provide guidance on the exception for certain grandfathered church plans from the general rule requiring group health plans not to discriminate in rules for eligibility on the basis of any health factor.

Timetable:

Action	Date	FR Cite
NPRM	01/10/01	66 FR 1437
Final Action	06/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-114083-00

Drafting attorney: Russell Weinheimer (202) 622-6080

Reviewing attorney: Alan Tawshunsky (202) 622-6000

Treasury attorney: Kevin Knopf (202) 622-2329

CC:TEGE

Agency Contact: Russell Weinheimer, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
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RIN: 1545–AY33
**2811. HIPAA
NONDISCRIMINATION/BONA FIDE
WELLNESS PROGRAMS**
Priority: Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 9833**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: These regulations provide guidance regarding the exception for certain wellness programs to the general rule imposed on group health plans not to require a higher premium or contribution from an individual than from a similarly situated individual based on any health factor.

Timetable:

Action	Date	FR Cite
NPRM	01/08/01	66 FR 1421
Final Action	06/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-114084-00

Drafting attorney: Russell Weinheimer (202) 622-6080

Reviewing attorney: Alan Tawshunsky (202) 622-6080

Treasury attorney: Kevin Knopf (202) 622-2329

CC:TEGE

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Phone: 202 622-6080

RIN: 1545–AY34
**2812. RECOGNITION OF GAIN ON
CERTAIN DISTRIBUTIONS OR STOCK
OF SECURITIES IN CONNECTION
WITH AN ACQUISITION**
Priority: Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 355(e)(5)**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: This regulation provides that a distributing corporation will recognize gain on the distribution of stock of a controlled corporation if 50 percent of the stock of the distributing corporation or controlled corporation is acquired pursuant to a plan that includes the distribution.

Timetable:

Action	Date	FR Cite
NPRM	04/26/02	67 FR 20711
Final Action	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-163892-01

Drafting attorney: Amber R. Cook (202) 622-7530

Reviewing attorney: Stephen P. Fattman (202) 622-7700

Treasury attorney: Audrey Nacamuli (202) 622-5721

CC:CORP

On January 2, 2001, a notice of proposed rulemaking was published in the Federal Register (REG-107566-00; 66 FR 66) under section 355(e) of the Internal Revenue Code of 1986. A public hearing regarding those proposed regulations was held on May 15, 2001. On August 3, 2001, those proposed regulations were published as temporary regulations in the Federal Register (REG-107566-00; 66 FR 40590). The notice of proposed rulemaking withdraws the notice of proposed rulemaking that was published on January 2, 2001 and provides new rules under section 355(e) of the Internal Revenue Code of 1986 by cross-reference to temporary regulations published in the same issue of the Federal Register.

Agency Contact: Amber R. Cook, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-7530

RIN: 1545–AY42

TREAS—IRS

Final Rule Stage

2813. MODIFIED GUARANTEED CONTRACTS**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 817A**CFR Citation:** 26 CFR 1**Legal Deadline:** None**Abstract:** The regulations will provide guidance to issuers of modified guaranteed contracts.**Timetable:**

Action	Date	FR Cite
NPRM	06/03/02	67 FR 38214
Final Action	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-248110-96

Drafting attorney: Ann H. Logan (202) 622-3970

Reviewing attorney: Donald J. Drees (202) 622-3970

CC:FI&P

Agency Contact: Ann H. Logan, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3970**RIN:** 1545–AY48**2814. ELECTRONIC FURNISHING OF PAYEE STATEMENTS****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 6050; 26 USC 6051; 26 USC 6041; 26 USC 6724**CFR Citation:** 26 CFR 1; 26 CFR 31**Legal Deadline:** None**Abstract:** This regulation amends the regulations to allow for the electronic furnishing of Forms W-2, 1098-E and 1098-T.**Timetable:**

Action	Date	FR Cite
NPRM	02/14/01	66 FR 10247
NPRM Comment Period End	07/06/01	66 FR 32279
Public Hearing	07/25/01	66 FR 32279
Final Action	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** State**Additional Information:** REG-107186-00
Drafting attorney: Michael E. Hara (202) 622-4910

Reviewing attorney: John McGreevy (202) 622-4910

Treasury attorney: John Parcell (202) 622-2578

CC:PA:APJP

Agency Contact: Michael E. Hara, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue, Washington, DC 20224

Phone: 202 622-4910

RIN: 1545–AY50**2815. DISCLOSURE OF RETURN INFORMATION TO OFFICERS AND EMPLOYEES OF THE DEPARTMENT OF COMMERCE FOR CERTAIN STATISTICAL PURPOSES AND RELATED ACTIVITIES****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 6103**CFR Citation:** 26 CFR 301**Legal Deadline:** None**Abstract:** The regulations relate to additions to the list of items of information disclosed to the Bureau of the Census for use in the Longitudinal Employer-Household Dynamics (LEHD) project and the Survey of Income and Program Participation (SIPP) project.**Timetable:**

Action	Date	FR Cite
NPRM	02/13/01	66 FR 9991
Final Action	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** Federal**Additional Information:** REG-121109-00

Drafting attorney: Christine Irwin (202) 622-4570

Reviewing attorney: Donald Squires (202) 622-4570

Treasury attorney: Elizabeth Askey (202) 622-0224

CC:PA:DPL

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Phone: 202 622-4570

RIN: 1545–AY52**2816. TAX TREATMENT OF CAFETERIA PLANS****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 125**CFR Citation:** 26 CFR 1**Legal Deadline:** None**Abstract:** This regulation provides information about the tax treatment of cafeteria plans.**Timetable:**

Action	Date	FR Cite
NPRM	01/10/01	66 FR 1923
Final Action	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** Federal**Additional Information:** REG-209461-79

Drafting attorney: Shoshanna Chaiton (202) 622-6080

Reviewing attorney: Janet A. Laufer (202) 622-6090

CC:TEGE

Agency Contact: Shoshanna Chaiton, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-6080**RIN:** 1545–AY67**2817. OBLIGATION OF STATES AND POLITICAL SUBDIVISIONS****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805**CFR Citation:** 26 CFR 1**Legal Deadline:** None**Abstract:** This regulation provides guidance to State and local governments that issue bonds for output facilities. This document also withdraws the NPRM REG-110965-97, 1545-AV47, published on January 22, 1998 (63 FR 3296).**Timetable:**

Action	Date	FR Cite
NPRM	01/18/01	66 FR 4754
Final Action	12/00/02	

Regulatory Flexibility Analysis**Required:** No

TREAS—IRS

Final Rule Stage

Small Entities Affected: No

Government Levels Affected: State, Local

Additional Information: REG-114998-99 and REG-145082-02

Drafting attorney: Rose M. Weber (202) 622-3980

Reviewing attorney: Bruce M. Serchuk (202) 622-3980

Treasury attorney: Stephen J. Watson (202) 622-1322

The Notice of Proposed Rulemaking partially withdraws the NPRM REG-110965-97, 1545-AV47 published on Jan. 22, 1998 (63 FR 3296)

REG-114998-99, RIN 1545-AY71 was published on Jan. 18, 2001 at 66 FR 4754. REG-145082-02 (final regulation), will finalize those regulations.

CC:TEGE

Agency Contact: Rose M. Weber, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3980
Fax: 202 622-4437

RIN: 1545-AY71

2818. QUALIFIED S ELECTION FOR TESTAMENTARY TRUSTS

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805; 26 USC 1361

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: These final regulations relate to the qualified subchapter S election for testamentary trusts. A testamentary trust may qualify as a permitted shareholder of an S corporation for a two-year period beginning on the day the stock is transferred to the trust. These regulations would provide that the beneficiary of a qualifying testamentary trust that also qualifies as a qualified subchapter S trust (QSST) may make a QSST election at any time up to the end of the 16-day-and-2-month period beginning after the two-year qualifying period.

Timetable:

Action	Date	FR Cite
NPRM	08/24/01	66 FR 44565
Final Action	01/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-106431-01

Drafting attorney: Deane M. Burke (202) 622-3070

Reviewing attorney: Mary Beth Collins (202) 622-3070

Treasury attorney: Elizabeth Askey (202) 622-0224

CC:P&SI

Agency Contact: Deane M. Burke, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3070

RIN: 1545-AY76

2819. DISCLOSURE OF RETURNS AND RETURN INFORMATION BY OTHER AGENCIES

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805

CFR Citation: 26 CFR 301

Legal Deadline: None

Abstract: This regulation permits the Commissioner to authorize agencies with access to returns and return information under section 6103 of the Code to redisclose such returns and return information, with the Commissioner's approval, to the Congressional Budget Office and other agencies authorized to receive such information in accordance with IRC section 6103.

Timetable:

Action	Date	FR Cite
NPRM	12/17/01	66 FR 64386
Final Action	12/00/02	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: Federal

Additional Information: REG-105344-01

Drafting attorney: Julie C. Schwartz (202) 622-4570

Reviewing attorney: Philip Lendenmuth (202) 622-4560

Treasury attorney: Elizabeth Askey (202) 622-0224

CC:P&A:D&PL

Agency Contact: Julie C. Schwartz, Senior Counsel, Department of the

Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-4570

RIN: 1545-AY77

2820. RESEARCH CREDIT III

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 41

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: This regulation relates to the computation of the research credit under section 41(c) and the definition of the qualified research under section 41(d) of the Internal Revenue Code.

Timetable:

Action	Date	FR Cite
NPRM	12/26/01	66 FR 66362
Hearing	03/27/02	
Final Action	12/00/02	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: Undetermined

Additional Information: REG-112991-01

Drafting attorney: Nicole R. Cimino (202) 622-3120

Reviewing attorneys: Leslie Finlow (202) 622-3120 and Brenda Stewart (202) 622-3120

Treasury attorney: Julian Kim (202) 622-1981

CC:P&SI

Agency Contact: Nicole R. Cimino, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3120

RIN: 1545-AY82

2821. LOW-INCOME TAXPAYER CLINICS

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: This regulation will amend the regulations pertaining to the definition of income tax return preparer to exclude low-income taxpayer clinics and their volunteers when operating as authorized by 26 U.S.C. 7526.

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Timetable:

Action	Date	FR Cite
NPRM	06/11/02	67 FR 39915
Final Action	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-115285-01

Drafting attorney: Brinton T. Warren (202) 622-4940

Reviewing attorney: Judith M. Wall (202) 622-4940

Treasury attorney: Julian Kim (202) 622-1981

CC:P&A:APJP

Agency Contact: Brinton T. Warren, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-4940

RIN: 1545–AY84**2822. NEW MARKET TAX CREDIT****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 45D; 26 USC 7805**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: These regulations relate to the new markets tax credit under section 45D, which was enacted by section 121(a) of the Community Renewal Tax Relief Act of 2000 (Pub. L. 106-554).

Timetable:

Action	Date	FR Cite
ANPRM	05/01/01	66 FR 21844
NPRM	12/26/01	66 FR 66376
Public Hearing	03/14/02	
Final Action	06/00/03	

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

Undetermined

Additional Information: REG-119436-01

Drafting attorney: Paul F. Handleman (202) 622-3040

Reviewing attorney: Susan Reaman (202) 622-3040

Treasury attorney: Steve Watson (202) 622-1322

CC:P&SI

Agency Contact: Paul F. Handleman, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3040
Fax: 202 622-4753

RIN: 1545–AY87**2823. NET GIFT TREATMENT****Priority:** Substantive, Nonsignificant**Unfunded Mandates:** Undetermined**Legal Authority:** 26 USC 7805**CFR Citation:** 26 CFR 25**Legal Deadline:** None

Abstract: This regulation is intended to cover the effect of gift tax entitled to be recovered by the donor, pursuant to the right of recovery under section 2207A, on the amount of the gift under section 2519 (i.e., whether the transfer is a “net gift”). The section was reserved when the regulations under section 2519 were finalized, because of uncertainty regarding whether section 2207A shifts the liability for the gift tax to the beneficiaries of the transfer. After considering the issue in conjunction with several TAMS and PLRS, we have adopted a position that section 2207A does not shift the liability for the gift tax imposed on a section 2519 transfer.

Timetable:

Action	Date	FR Cite
NPRM	07/22/02	67 FR 47755
Final Action	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-123345-01

Drafting attorney: DeAnn K. Malone (202) 622-7830

Reviewing attorney: Melissa Liquerman (202) 622-7076

CC:P&SI

Agency Contact: DeAnn K. Malone, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-7830

RIN: 1545–AY91**2824. EXCISE TAX IMPOSED ON FOREIGN INSURERS OR REINSURERS****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 4374**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: This regulation is intended to amend Treasury Regulation section 46.4374-1(a), which deals with an excise tax imposed on foreign insurers or reinsurers. The existing regulation was published in 1970 and provides that the “tax shall be remitted by the person who makes the payment of the premium to a foreign insurer or reinsurer or to any nonresident agent, solicitor, or broker. For purposes of this paragraph, the person who makes payment means that resident person who actually transfers the money, check, or its equivalent to the foreign insurer or reinsurer (including transfers to any bank, trust fund, or similar recipient, designated by the foreign insurer or reinsurer), or to any nonresident agent, solicitor, or broker.” In 1976, I.R.C. section 4374 was amended to impose liability on “any person who makes, signs, issues, or sells any of the documents and instruments subject to the tax, or for whose use or benefit the same are made, signed, issued or sold.” For example, there have been cases recently where a foreign parent corporation has purchased from a foreign insurer policies covering risks and policies for the benefit of a U.S. subsidiary. The IRS often has no ability to collect the excise tax on such a policy from the foreign parent, and the U.S. subsidiary has relied on the existing regulation to argue that the IRS may not collect the tax from the subsidiary, because it did not actually pay the premium to the foreign insurer.

Timetable:

Action	Date	FR Cite
NPRM	01/07/02	67 FR 708
NPRM Comment Period End	02/26/02	
Final Action	12/00/02	

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

Undetermined

Additional Information: REG-125450-01

TREAS—IRS

Final Rule Stage

Drafting attorney: Amanda A. Ehrlich (202) 622-3880

Reviewing attorney: W. Edward Williams (202) 622-3880

Treasury attorney: Michael Caballero (202) 622-0851

CC:INTL

Agency Contact: Amanda A. Ehrlich, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3880

RIN: 1545–AY93

2825. DEFINITION OF AGENT AND SAFEGUARD CERTIFICATIONS

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 6103

CFR Citation: 26 CFR 301

Legal Deadline: None

Abstract: This regulation relates to the definition of agent for purposes of I.R.C. sections 6103(1) and (m).

Timetable:

Action	Date	FR Cite
NPRM	02/01/02	67 FR 4938
NPRM Comment Period End	05/02/02	
Final Action	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: State, Federal, Local

Additional Information: REG-120135-01

Drafting attorney: Helene R. Newsome (202) 622-4570

Reviewing attorney: Donald M. Squires (202) 622-4570

CC:P&A:D&PL

Agency Contact: Helene R. Newsome, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
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RIN: 1545–AY94

2826. CONSOLIDATED RETURN INTERCOMPANY TRANSACTION RULES

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 446; 26 USC 1502

CFR Citation: 26 CFR 446

Legal Deadline: None

Abstract: The regulation is related to the treatment of the consolidated return intercompany transaction rules as a method of accounting.

Timetable:

Action	Date	FR Cite
NPRM	11/07/01	66 FR 56262
Final Action	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-125161-01

Drafting attorney: Marie C. Milnes-Vasquez (202) 622-7770

Reviewing attorney: Edward Cohen (202) 622-7770

Treasury attorney: Audrey Nacamuli (202) 622-5721

CC:CORP

Agency Contact: Marie Milnes-Vasquez, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-7770

RIN: 1545–BA05

2827. MERGERS INVOLVING DISREGARDED ENTITIES

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805

CFR Citation: 26 CFR 368

Legal Deadline: None

Abstract: The regulation will provide guidance concerning the requirements to be met in order for a merger or consolidation to qualify as a reorganization under section 368(a)(1)(A). They will also address whether certain mergers involving disregarded entities can qualify as reorganizations under section 368(a)(1)(A).

Timetable:

Action	Date	FR Cite
NPRM	11/15/01	66 FR 57400
Final Action	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-126485-01

Drafting attorneys: Richard Heinecke (202) 622-7930

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Treasury attorney: Audrey Nacamuli (202) 622-5721

CC:CORP

Agency Contact: Richard M. Heinecke, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-7930

RIN: 1545–BA06

2828. NOTICE OF SIGNIFICANT REDUCTION IN THE RATE OF FUTURE BENEFIT ACCRUAL

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805; 26 USC 4980

CFR Citation: 26 CFR 1; 26 CFR 54; 26 CFR 602

Legal Deadline: None

Abstract: The final regulations will update the regulations currently in section 1.411(d) for changes made as a result of the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA). EGTRAA amends ERISA section 204(h) and adds section 4980F to the Code. Section 4980F imposes an excise tax for failure to satisfy notice requirements.

Timetable:

Action	Date	FR Cite
NPRM	04/23/02	67 FR 19713
Final Action	03/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-136193-01

Drafting attorney: Pamela R. Kinard (202) 622-6060

Reviewing attorney: Janet A. Laufer (202) 622-6090

Treasury attorney: William Bortz (202) 622-6090

CC:TEGE

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TREAS—IRS

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Phone: 202 622-6060

RIN: 1545-BA08

2829. CONSOLIDATED RETURNS; NON-APPLICABILITY OF SECTION 357(C)**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 1502**CFR Citation:** 26 CFR 1**Legal Deadline:** None

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

Timetable:

Action	Date	FR Cite
NPRM	11/14/01	66 FR 57021
Public Hearing	03/21/02	
Final Action	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-137519-01

Drafting attorney: Thomas I. Russell (202) 622-7930

Reviewing attorney: Al Bishop (202) 622-7930

Treasury attorney: Audrey Nacamuli (202) 622-5721

CC:CORP

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Phone: 202 622-7930

RIN: 1545-BA09

2830. COUNTING 2100 NOTICES**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 3406**CFR Citation:** 26 CFR 31**Legal Deadline:** None

Abstract: The regulations will amend the rule for determining the number of notices a payer received from the Internal Revenue Service for purposes of determining whether a payer must impose backup withholding pursuant to section 31.3406(d).

Timetable:

Action	Date	FR Cite
NPRM	07/03/02	67 FR 44579
Final Action	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-116644-01

Drafting attorney: Nancy L. Rose (202) 622-4910

Reviewing attorney: Pamela W. Fuller (202) 622-4910

Treasury attorney: Jodi Cohen (202) 622-0160

CC:P&A:APJP

Agency Contact: Nancy L. Rose, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-4910

RIN: 1545-BA18

2831. CATCH-UP CONTRIBUTIONS FOR INDIVIDUALS AGE 50 OR OVER**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: The regulations would provide guidance for plans that permit individuals aged 50 or over to make catch-up contributions under the plan.

Timetable:

Action	Date	FR Cite
NPRM	10/23/01	66 FR 53555
Public Hearing	04/30/02	67 FR 7656
Final Action	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-142499-01

Drafting attorney: John T. Ricotta (202) 622-6060

Reviewing attorney: Marjorie Hoffman (202) 622-6060

Treasury attorney: Elizabeth Drigotas (202) 622-1332

CC:TEGE

Agency Contact: John T. Ricotta, Attorney-Advisor, Department of the

Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-6060

RIN: 1545-BA24

2832. UNIT LIVESTOCK PRICING METHOD**Priority:** Substantive, Nonsignificant**Unfunded Mandates:** Undetermined**Legal Authority:** 26 USC 471; 26 USC 7805**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: The final action contains requirements to annually reevaluate and upwardly or downwardly adjust unit livestock prices.

Timetable:

Action	Date	FR Cite
NPRM	02/04/02	67 FR 5074
Final Action	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** Businesses**Government Levels Affected:** None**Additional Information:** REG-125626-01

Drafting attorney: A. Katharine Kiss (202) 622-4930

Reviewing attorney: Gerald M. Horan (202) 622-4970

CC:IT&A

Agency Contact: A. Katharine Kiss, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-4930

RIN: 1545-BA25

2833. GUIDANCE REGARDING FOREIGN PERSONAL HOLDING COMPANY INCOME

Priority: Substantive, Nonsignificant. Major status under 5 USC 801 is undetermined.

Unfunded Mandates: Undetermined**Legal Authority:** 26 USC 7805; 26 USC 954(h)(8)**CFR Citation:** 26 CFR 1.954-2(f); 26 CFR 1.954-2(g)**Legal Deadline:** None

Abstract: These proposed regulations relate to the definition of foreign

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personal holding company income in the case of gain or loss arising from certain commodities hedging transactions and in the case of currency gain or loss arising from certain interest-bearing liabilities.

Timetable:

Action	Date	FR Cite
NPRM	05/13/02	67 FR 31995
Final Action	12/00/02	

Regulatory Flexibility Analysis

Required: Undetermined

Small Entities Affected: No

Government Levels Affected:

Undetermined

Additional Information: REG-154920-01

Drafting attorneys: Theodore Setzer (202) 622-3870, Kenneth P. Christman (202) 622-3870

Reviewing attorney: Jeffrey Dorfman (202) 622-3870

Treasury attorney: Patrick Brown: (202) 622-1754

CC:INTL

Agency Contact: Kenneth P. Christman, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3870

RIN: 1545-BA33

2834. WITHHOLDING AT TREATY RATE EXCEPTION FOR TAXPAYER IDENTIFYING NUMBER

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805; 26 USC 1441

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: This regulation will address the taxpayer identifying number rule when taxpayer claims treaty rate and is entitled to an immediate payment.

Timetable:

Action	Date	FR Cite
NPRM	01/17/02	67 FR 2387
Final Action	07/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-159079-01

Drafting attorney: Jonathan A. Sambur (202) 622-3840

Reviewing attorney: Phyllis E. Marcus (202) 622-3840

Treasury attorney: Patrick Brown (202) 622-1754

CC:INTL

Agency Contact: Jonathan A. Sambur, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington
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RIN: 1545-BA38

2835. SPLIT-DOLLAR LIFE INSURANCE

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805; 26 USC 7872

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: This regulation provides guidance under sections 7872, 61, and 83 on the taxation of split-dollar life insurance arrangements pursuant to Notice 2001-10 and Notice 2002-8.

Timetable:

Action	Date	FR Cite
NPRM	07/09/02	67 FR 95414
Final Action	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-164754-01

Drafting attorney: Rebecca E. Asta (202) 622-3940

Reviewing attorney: David Silber (202) 622-3524

Treasury attorney: Mike Novey (202) 622-1339

CC:FI&P

Agency Contact: Rebecca E. Asta, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3940

RIN: 1545-BA44

2836. AMENDMENT TO THE DEFINITION OF REFUNDING

Priority: Substantive, Nonsignificant

Legal Authority: Not Yet Determined

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: This regulation would amend the definition of a refunding issue applicable to tax-exempt bonds issued by States and local governments.

Timetable:

Action	Date	FR Cite
NPRM	04/10/02	67 FR 17310
Final Action	06/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: State, Local

Additional Information: REG-165706-01

Drafting attorney: Michael P. Brewer (202) 622-3980

Reviewing attorney: Bruce Serchuk (202) 622-3980

CC:TEGE

Agency Contact: Michael P. Brewer, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3980

RIN: 1545-BA46

2837. TREATMENT OF FUNDED WELFARE BENEFIT PLANS

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: This regulation provides special rules concerning employer deductions for contributions to a welfare benefit fund that is part of a 10 or more employer plan.

Timetable:

Action	Date	FR Cite
NPRM	07/11/02	67 FR 45933
Final Action	12/00/02	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-165868-01

Drafting attorney: Betty J. Clary (202) 622-6080

Reviewing attorney: Mark Schwimmer (202) 622-6080

Treasury attorney: Harlan Weller (202) 622-1001

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CC:TEGE

Agency Contact: Betty J. Clary, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-6080

RIN: 1545-BA47

2838. LOSS LIMITATION RULES**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 337(d)**CFR Citation:** 26 CFR 1; 26 CFR 602**Legal Deadline:** None

Abstract: The regulations provide guidance on the treatment of certain losses recognized on sales of subsidiary stock by members of a consolidated group under section 337(d) and section 1502 of the Internal Revenue Code. For related matters see the proposed regulations published on March 12, 2002 at 67 FR 11070 regarding REG-102740-02.

Timetable:

Action	Date	FR Cite
NPRM	05/31/02	67 FR 38040
Final Action	06/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-123305-02

Drafting attorney: Lola L. Johnson (202) 622-7550

Reviewing attorney: Sean P. Duffley (202) 622-7530

CC:CORP

Agency Contact: Lola L. Johnson, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-7550

Related RIN: Related To 1545-BA51, Related To 1545-BA74

RIN: 1545-BA52

2839. • CARRYBACK OF CONSOLIDATED NET OPERATING LOSSES TO SEPARATE RETURN YEARS**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 1502**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: The regulation will harmonize the waiver election in section 1.1502-21(b)(3) with the Amendments to IRC 172(b) with the Job Creation and Worker Assistance Act of 2002.

Timetable:

Action	Date	FR Cite
NPRM	05/31/02	67 FR 38039
Final Action	05/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-122564-02

Drafting and reviewing attorney: Marie C. Milnes-Vasquez (202) 622-7770

Treasury attorney: Audrey Nacamuli (202) 622-5721

CC:CORP

Agency Contact: Marie Milnes-Vasquez, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-7770

Related RIN: Related To 1545-BA76

RIN: 1545-BA73

2840. • STATUTORY OPTIONS**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 421**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: This regulation provides rules for the creation, and or maintenance, of a statutory stock option plan. It includes rules on adopting a plan, plan requirements, permissible provisions of a plan, and disqualification of a statutory option.

Timetable:

Action	Date	FR Cite
NPRM	06/30/02	
Comment Period End	09/30/02	
Final Action	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-122917-02

Drafting attorney: Erinn M. Madden (202) 622-6030

Reviewing attorney: Robert Misner (202) 622-6030

Treasury attorney: Elizabeth Drigotas (202) 622-1332

CC:TEGE

Agency Contact: Erinn M. Madden, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-6030

RIN: 1545-BA75

2841. • EARNINGS CALCULATION FOR RETURNED OR RECHARACTERIZED CONTRIBUTIONS**Priority:** Substantive, Nonsignificant. Major status under 5 USC 801 is undetermined.**Unfunded Mandates:** Undetermined**Legal Authority:** 26 USC 7805**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: This regulation sets forth a rule for calculating net income attributable to IRA contributions being returned under Code section 408(d)(4) or recharacterized under Code section 408A(d)(6).

Timetable:

Action	Date	FR Cite
NPRM	07/23/02	67 FR 48067
Final Action	12/00/02	

Regulatory Flexibility Analysis**Required:** Undetermined**Small Entities Affected:** No**Government Levels Affected:** Undetermined**Federalism:** Undetermined**Additional Information:** REG-124256-02

Drafting attorney: Cathy A. Vohs (202) 622-6090

Reviewing attorney: Marjorie Hoffman (202) 622-6090

CC:TEGE

Agency Contact: Cathy A. Vohs, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-6090

RIN: 1545-BA82

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2842. • REPORTING REQUIREMENTS FOR WIDELY HELD FIXED INVESTMENT TRUSTS**Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805**CFR Citation:** 26 CFR 1**Legal Deadline:** None**Abstract:** The regulation relates to reporting requirements for widely held fixed investment trusts.**Timetable:**

Action	Date	FR Cite
NPRM	06/20/02	67 FR 41892
NPRM Comment Period End	09/18/02	
Final Action	03/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-106871-00

Drafting attorney: Faith Colson (202) 622-3060

Reviewing attorney: J. Thomas Hines (202) 622-3060

Treasury attorney: Viva Hammer (202) 622-0869

CC:P&SI

Agency Contact: Faith Colson, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3060**Related RIN:** Related To 1545-AU15**RIN:** 1545-BA83**2843. • LOW-INCOME TAXPAYER CLINICS****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805**CFR Citation:** 26 CFR 1**Legal Deadline:** None**Abstract:** This regulation amends the provisions pertaining to the definition of income tax return preparer to exclude low-income taxpayer clinics and their volunteers when operating as authorized by 26 U.S.C. 7526.**Timetable:**

Action	Date	FR Cite
NPRM	06/11/02	67 FR 39915
Final Action	12/00/02	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-115285-01

Drafting attorney: Brinton T. Warren (202) 622-4940

Reviewing attorney: Judith Wall (202) 622-4940

Treasury attorney: Elizabeth Askey (202) 622-0224

CC:P&A:APJP

Agency Contact: Brinton T. Warren, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-4940**Related RIN:** Related To 1545-AY84**RIN:** 1545-BA95**2844. • 6038 ISSUES RELATING TO CERTAIN FOREIGN CORPORATIONS AND PARTNERSHIPS****Priority:** Substantive, Nonsignificant. Major status under 5 USC 801 is undetermined.**Unfunded Mandates:** Undetermined**Legal Authority:** 26 USC 7805; 26 USC 6038**CFR Citation:** 26 CFR 1**Legal Deadline:** None**Abstract:** This regulation will provide guidance regarding controlled foreign partnership reporting.**Timetable:**

Action	Date	FR Cite
Interim Final Rule	12/00/02	

Regulatory Flexibility Analysis**Required:** Undetermined**Small Entities Affected:** Businesses**Government Levels Affected:** None**Additional Information:** REG-124069-02

Drafting attorney: Tasheaya Warren (202) 622-3860

Reviewing attorney: Michael H. Frankel (202) 622-3860

Agency Contact: Tasheaya Warren, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3860**RIN:** 1545-BB36

Department of the Treasury (TREAS)

Long-Term Actions

Internal Revenue Service (IRS)

2845. INCOME TAX—TAXPAYER'S OBLIGATION TO FILE A NOTICE OF REDETERMINATION OF FOREIGN TAX AND CIVIL PENALTIES FOR FAILURE TO FILE**Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1; 26 CFR 301; 26 CFR 602**Timetable:**

Action	Date	FR Cite
NPRM	06/23/88	53 FR 23659
Next Action	Undetermined	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Agency Contact:** Margaret A. Hogan
Phone: 202 622-3850**RIN:** 1545-AC09**2846. INCOME TAX—DEFINITION OF QUALIFIED POSSESSION SOURCE INVESTMENT INCOME FOR PURPOSES OF PUERTO RICO AND POSSESSION TAX CREDIT****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Timetable:**

Action	Date	FR Cite
NPRM	01/21/86	51 FR 2726
Next Action	Undetermined	

Regulatory Flexibility Analysis**Required:** Undetermined

TREAS—IRS

Long-Term Actions

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: W. Edward Williams
Phone: 202 622-3880

RIN: 1545-AC10

2847. FSC TRANSFER PRICING RULES, DISTRIBUTIONS, DIVIDENDS RECEIVED, DEDUCTION, AND OTHER SPECIAL RULES FOR FSC

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	03/03/87	52 FR 6467
NPRM Comment Period End	05/02/87	

Next Action Undetermined

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Douglas L. Giblen
Phone: 202 874-1490

RIN: 1545-AI16

2848. INFORMATION FROM PASSPORT AND IMMIGRATION APPLICANTS

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 301

Timetable:

Action	Date	FR Cite
NPRM	12/24/92	57 FR 61373

Next Action Undetermined

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Amanda A. Ehrlich
Phone: 202 622-3880

RIN: 1545-AJ93

2849. FOREIGN CORPORATIONS

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	05/16/86	51 FR 17990
Final Action	12/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Michael H. Frankel
Phone: 202 622-3860

RIN: 1545-AK74

2850. FOREIGN INSURANCE COMPANIES

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	12/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Steven D. Jensen
Phone: 202 622-3870

RIN: 1545-AL82

2851. INCOME OF FOREIGN GOVERNMENTS AND INTERNATIONAL ORGANIZATIONS

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	06/27/88	53 FR 24100
NPRM Comment Period End	08/26/88	

Next Action Undetermined

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: David A. Juster
Phone: 202 622-3850

RIN: 1545-AL93

2852. CLARIFICATION OF TREATMENT OF SEPARATE LIMITATION LOSSES

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	12/00/04	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Richard L. Chewning
Phone: 202 622-3850

RIN: 1545-AM11

2853. EARNINGS AND PROFITS OF CONTROLLED FOREIGN CORPORATIONS

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	01/25/90	55 FR 2535

Next Action Undetermined

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Margaret A. Hogan
Phone: 202 622-3850

RIN: 1545-AM90

2854. CARIBBEAN BASIN INVESTMENTS

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	05/13/91	56 FR 21963
Hearing	07/12/91	56 FR 21963

Next Action Undetermined

Regulatory Flexibility Analysis Required: Undetermined

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: W. Edward Williams
Phone: 202 622-3880

RIN: 1545-AM91

2855. OUTBOUND TRANSFERS OF PROPERTY TO FOREIGN CORPORATIONS

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	12/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

TREAS—IRS

Long-Term Actions

Agency Contact: Aaron A. Farmer
Phone: 202 622-3860
RIN: 1545-AM97

2856. RAILROAD UNEMPLOYMENT REPAYMENT TAX

Priority: Substantive, Nonsignificant
CFR Citation: 26 CFR 31
Timetable:

Action	Date	FR Cite
NPRM	05/13/93	58 FR 28374
NPRM Comment Period End	07/12/93	
Next Action	Undetermined	

Regulatory Flexibility Analysis Required: Undetermined

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Kyle A. Finizio
Phone: 202 622-6040
RIN: 1545-AN40

2857. CONSOLIDATED ALTERNATIVE MINIMUM TAX

Priority: Substantive, Nonsignificant
CFR Citation: 26 CFR 1
Timetable:

Action	Date	FR Cite
NPRM	12/30/92	57 FR 62251
NPRM Comment Period End	03/01/93	
Hearing	04/06/93	
Next Action	Undetermined	

Regulatory Flexibility Analysis Required: Undetermined

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Martin Scully
Phone: 202 622-4960
RIN: 1545-AN73

2858. CONFORMING TAXABLE YEARS OF CFCS AND FPHCS: 1989 CHANGE

Priority: Substantive, Nonsignificant
CFR Citation: 26 CFR 1
Timetable:

Action	Date	FR Cite
NPRM	01/05/93	58 FR 290
Next Action	Undetermined	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None
Agency Contact: Carl M. Cooper
Phone: 202 622-3840
RIN: 1545-AO22

2859. EARNINGS STRIPPING PAYMENTS

Priority: Substantive, Nonsignificant
CFR Citation: 26 CFR 1
Timetable:

Action	Date	FR Cite
NPRM	06/18/91	56 FR 27907
Hearing	09/25/91	
Final Action	12/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Jeffrey L. Dorfman
Phone: 202 622-3870
RIN: 1545-AO24

2860. FOREIGN INSURANCE COMPANY—DOMESTIC ELECTION

Priority: Substantive, Nonsignificant
CFR Citation: 26 CFR 1
Timetable:

Action	Date	FR Cite
NPRM	12/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Valerie A. Mark-Lippe
Phone: 202 622-3840
RIN: 1545-AO25

2861. FRINGE BENEFIT SOURCING UNDER SECTION 861

Priority: Substantive, Nonsignificant
CFR Citation: 26 CFR 1
Timetable:

Action	Date	FR Cite
NPRM	01/21/00	65 FR 3402
Public Hearing	07/18/00	
Final Action	12/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: David F. Bergkuist
Phone: 202 622-3850
RIN: 1545-AO72

2862. INFORMATION REPORTING AND RECORD MAINTENANCE

Priority: Substantive, Nonsignificant
CFR Citation: 26 CFR 1
Timetable:

Action	Date	FR Cite
NPRM	12/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Garrett D. Gregory
Phone: 202 622-3870
RIN: 1545-AP10

2863. CHARITABLE CONTRIBUTIONS

Priority: Substantive, Nonsignificant
CFR Citation: 26 CFR 1
Timetable:

Action	Date	FR Cite
NPRM	03/12/91	56 FR 10395
Hearing	08/01/91	56 FR 23823
Next Action	Undetermined	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Teresa B. Hughes
Phone: 202 622-3850
RIN: 1545-AP30

2864. REGISTRATION REQUIRED OBLIGATIONS

Priority: Substantive, Nonsignificant
CFR Citation: 26 CFR 1
Timetable:

Action	Date	FR Cite
NPRM	01/21/93	58 FR 5316
Final Action	12/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Carl M. Cooper
Phone: 202 622-3840
RIN: 1545-AP33

TREAS—IRS

Long-Term Actions

2865. GUIDANCE IN NOTICE 89-37, WHICH TREATS THE RECEIPT OF A CORPORATE PARTNER'S STOCK BY THE CORPORATE PARTNER AS A CIRCUMVENTION OF GENERAL UTILITIES REPEAL**Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Timetable:**

Action	Date	FR Cite
NPRM	12/15/92	57 FR 59324
NPRM Comment	01/20/93	
Period End		
Next Action	Undetermined	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None**Agency Contact:** Lisa K. Leong
Phone: 202 622-7530**RIN:** 1545-AP52**2866. USE OF GAAP EARNINGS AS E&P OF FOREIGN CORPORATIONS****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Timetable:**

Action	Date	FR Cite
NPRM	07/01/92	57 FR 29246
Next Action	Undetermined	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None**Agency Contact:** Margaret A. Hogan
Phone: 202 622-3850**RIN:** 1545-AQ55**2867. THE TREATMENT OF ACCELERATED DEATH BENEFITS****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Timetable:**

Action	Date	FR Cite
NPRM	12/15/92	57 FR 59319
NPRM Comment	02/26/93	
Period End		
Hearing	03/19/93	
Next Action	Undetermined	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None**Agency Contact:** Ann H. Logan

Phone: 202 622-3970

RIN: 1545-AQ70**2868. FOREIGN TRUSTS REGULATIONS****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Timetable:**

Action	Date	FR Cite
NPRM	12/00/04	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None**Agency Contact:** Karen Rennie Quarrie
Phone: 202 622-3880**RIN:** 1545-AR25**2869. TREATMENT OF DUAL CONSOLIDATED LOSSES****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Timetable:**

Action	Date	FR Cite
NPRM	12/00/04	

Regulatory Flexibility Analysis Required: Undetermined**Small Entities Affected:** No**Government Levels Affected:** None**Agency Contact:** Kenneth D. Allison
Phone: 202 622-3860**RIN:** 1545-AR26**2870. ALLOCATION OF ACCRUED BENEFITS BETWEEN EMPLOYER AND EMPLOYEE CONTRIBUTIONS****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Timetable:**

Action	Date	FR Cite
NPRM	12/22/95	60 FR 66532
NPRM Comment	03/21/96	
Period End		
Next Action	Undetermined	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None**Agency Contact:** Janet A. Laufer
Phone: 202 622-6090

Fax: 202 622-4084

RIN: 1545-AT82**2871. FOREIGN CORPORATIONS REGULATIONS****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Timetable:**

Action	Date	FR Cite
NPRM	03/08/96	61 FR 9377
Next Action	Undetermined	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None**Agency Contact:** Kenneth P. Christman
Phone: 202 622-3870**RIN:** 1545-AT96**2872. TREATMENT OF OBLIGATION-SHIFTING TRANSACTIONS****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Timetable:**

Action	Date	FR Cite
NPRM	12/27/96	61 FR 68175
NPRM Comment	04/08/97	
Period End		
Final Action	12/00/04	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No**Government Levels Affected:** None**Agency Contact:** Christina A. Morrison
Phone: 202 622-3950**RIN:** 1545-AU19**2873. APPLICATION OF GRANTOR TRUST RULES TO NONEXEMPT EMPLOYEES' TRUST****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Timetable:**

Action	Date	FR Cite
NPRM	09/27/96	61 FR 50778
NPRM Comment	12/26/96	
Period End		
Hearing	01/15/97	
Next Action	Undetermined	

Regulatory Flexibility Analysis Required: No**Small Entities Affected:** No

TREAS—IRS

Long-Term Actions

Government Levels Affected: None

Agency Contact: M. Grace Fleeman
Phone: 202 622-3880

Linda S.F. Marshall
Phone: 202 622-6090

James A. Quinn
Phone: 202 622-3070

RIN: 1545-AU29

2874. RECOMPUTATION OF LIFE INSURANCE RESERVES

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	01/02/97	62 FR 71

Next Action Undetermined

Regulatory Flexibility Analysis Required: Undetermined

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Mark S. Smith
Phone: 202 622-3970

RIN: 1545-AU49

2875. SOURCE RULES FOR PAYMENTS MADE PURSUANT TO CERTAIN SWAP ARRANGEMENTS

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	12/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Paul S. Epstein
Phone: 202 622-3870

RIN: 1545-AU89

2876. APPLICATION OF ATTRIBUTION RULES TO FOREIGN TRUSTS

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	12/00/04	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: W. Edward Williams
Phone: 202 622-3880

RIN: 1545-AU91

Small Entities Affected: No

Government Levels Affected: None

Federalism: Undetermined

Agency Contact: W. Edward Williams
Phone: 202 622-3880

RIN: 1545-AU91

2877. FASIT—START-UP/OPERATIONAL/TRANSITION

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 301; 26 CFR 1

Timetable:

Action	Date	FR Cite
ANPRM	11/04/96	61 FR 56648

ANPRM Comment	12/31/96	
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Period End		
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NPRM	02/07/00	65 FR 5807
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Next Action Undetermined

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Courtney Shepardson
Phone: 202 622-3930

RIN: 1545-AU94

2878. ELECTRONIC TRANSMISSION OF WITHHOLDING CERTIFICATES

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	10/14/97	62 FR 53504

Final Action	12/00/03	
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Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Edwin B. Cleverdon
Phone: 202 622-7900

RIN: 1545-AV55

2880. FOREIGN TAX CREDIT ANTI-ABUSE REGULATION

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	12/00/03	

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TREAS—IRS

Long-Term Actions

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Patrick S. Kirwan
Phone: 202 622-3130

RIN: 1545-AW19

2883. CONTINGENT DEBT INSTRUMENT

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	12/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Milton M. Cahn
Phone: 202 622-3870

RIN: 1545-AW33

2884. SOURCE OF INCOME FROM CERTAIN SPACE AND OCEAN ACTIVITIES AND FOR COMMUNICATIONS INCOME

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	01/17/01	66 FR 3903
Hearing	05/23/01	66 FR 12916
Next Action Undetermined		

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Edward R. Barret
Phone: 202 874-1490

RIN: 1545-AW50

2885. GUIDANCE UNDER SUBPART F RELATING TO CERTAIN HYBRID TRANSACTIONS

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	07/13/99	64 FR 37727
Final Action	12/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Valerie A. Mark-Lippe
Phone: 202 622-3840

RIN: 1545-AW63

2886. EDUCATION CREDITS

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	01/06/99	64 FR 794
Final Action	12/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Donna J. Welch
Phone: 202 622-4910
Fax: 202 927-9248

RIN: 1545-AW65

2887. CERTAIN ASSET TRANSFERS TO REGULATED INVESTMENT COMPANIES (RICS) AND REAL ESTATE INVESTMENT TRUSTS (REITS)

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	02/03/00	65 FR 5805
Comment Period Ends	04/19/00	
Final Action	12/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: Federal

Agency Contact: Jennifer D. Sledge
Phone: 202 622-7750

RIN: 1545-AW92

2888. RULES FOR SOURCING CERTAIN TRANSPORTATION INCOME, SPACE OR OCEAN ACTIVITY INCOME, AND RELATED FOREIGN BASE COMPANY SHIPPING INCOME

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	12/00/03	

Regulatory Flexibility Analysis Required: Undetermined

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Patricia A. Bray
Phone: 202 622-3880

RIN: 1545-AX02

2889. DEFINITION OF ACCOUNTING METHOD

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	03/00/04	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Jeffery G. Mitchell
Phone: 202 622-4970

RIN: 1545-AX21

2890. GUARANTEED INVESTMENT CONTRACTS

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	08/27/99	64 FR 46876
Final Action	12/00/03	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: State, Local

Agency Contact: Rose M. Weber
Phone: 202 622-3980
Fax: 202 622-4437

RIN: 1545-AX22

2891. CHANGES IN ENTITY CLASSIFICATION: SPECIAL RULE FOR CERTAIN FOREIGN ELIGIBLE ENTITIES

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 301

TREAS—IRS

Long-Term Actions

Timetable:

Action	Date	FR Cite
NPRM	11/29/99	64 FR 66591
Public Hearing	01/31/00	
NPRM Comment	02/28/00	
Period End		
Final Action	12/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Aaron A. Farmer
Phone: 202 622-3860

RIN: 1545-AX39

2892. DEFINITION OF PRIVATE ACTIVITY BOND—REFUNDING REGULATIONS

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	12/30/94	59 FR 67658
NPRM Comment	05/01/95	
Period End		
Next Action	Undetermined	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Bruce M. Serchuk
Phone: 202 622-3980

Fax: 202 622-4437

RIN: 1545-AX55

2893. ALLOCATION AND APPORTIONMENT OF INTEREST EXPENSE AND CERTAIN OTHER EXPENSES

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	02/05/90	55 FR 3750
Final Action	12/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: David F. Bergkuist
Phone: 202 622-3850

RIN: 1545-AX72

2894. DEFINITION OF PASSIVE FOREIGN INVESTMENT COMPANY UNDER SECTION 1297

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	12/00/04	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Alexandra R. Helou
Phone: 202 622-3840

RIN: 1545-AX78

2895. HIPAA PORTABILITY

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 54

Timetable:

Action	Date	FR Cite
NPRM	04/08/97	62 FR 16977
Final Action	12/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Russell Weinheimer
Phone: 202 622-6080

RIN: 1545-AX84

2896. APPLICATION OF SEPARATE FOREIGN TAX CREDIT LIMITATIONS

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	01/03/01	66 FR 319
Final Action	12/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Bethany Ingwalson
Phone: 202 622-3850

RIN: 1545-AX88

2897. CLARIFICATION OF FOREIGN-BASED COMPANY SALES INCOME RULES

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	12/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Federalism: Undetermined

Agency Contact: Valerie A. Mark-Lippe
Phone: 202 622-3840

RIN: 1545-AX91

2898. CAPITALIZATION OF INTEREST AND CARRYING CHARGES PROPERLY ALLOCABLE TO STRADDLES

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	01/18/01	66 FR 4746
Next Action	Undetermined	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Mary Truchly
Phone: 202 622-3960

RIN: 1545-AX92

2899. DEFINITION OF DIESEL FUEL

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 48

Timetable:

Action	Date	FR Cite
NPRM	05/16/02	67 FR 34882
Final Action	12/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Frank K. Boland
Phone: 202 622-3130

RIN: 1545-AX97

2900. GUIDANCE NECESSARY TO FACILITATE ELECTRONIC TAX ADMINISTRATION

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1; 26 CFR 301

TREAS—IRS

Long-Term Actions

Timetable:

Action	Date	FR Cite
NPRM	04/24/02	67 FR 20072
Final Action	12/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No**Government Levels Affected:** None**Agency Contact:** Sara P. Shepherd
Phone: 202 622-4960**Related RIN:** Related To 1545-AY56**RIN:** 1545-AY04**2901. ACTIVE CONDUCT OF AN INSURANCE BUSINESS UNDER PFIC RULES****Priority:** Substantive, Nonsignificant.
Major status under 5 USC 801 is undetermined.**CFR Citation:** 26 CFR 1**Timetable:**

Action	Date	FR Cite
NPRM	12/00/04	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No**Government Levels Affected:**
Undetermined**Agency Contact:** Mark R. Pollard
Phone: 202 622-3850**RIN:** 1545-AY20**2902. DISALLOWANCE OF DEDUCTIONS AND CREDITS FOR FAILURE TO FILE TIMELY RETURN****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Timetable:**

Action	Date	FR Cite
NPRM	01/29/02	67 FR 4217
Final Action	12/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No**Government Levels Affected:**
Undetermined**Federalism:** Undetermined**Agency Contact:** Nina E. Chowdhry
Phone: 202 622-3880**RIN:** 1545-AY26**2903. WITHHOLDING TAX ON FOREIGN PARTNERS' SHARE OF EFFECTIVELY CONNECTED INCOME****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Timetable:**

Action	Date	FR Cite
NPRM	12/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: Businesses**Government Levels Affected:**
Undetermined**Federalism:** Undetermined**Agency Contact:** David J. Sotos
Phone: 202 622-3050**RIN:** 1545-AY28**2904. INFORMATION REPORTING ON CANCELLATION OF INDEBTEDNESS****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Timetable:**

Action	Date	FR Cite
NPRM	06/13/02	67 FR 40629
Public Hearing	10/08/02	
Final Action	12/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No**Government Levels Affected:** None**Agency Contact:** Joseph Dewald
Phone: 202 622-4910**RIN:** 1545-AY35**2905. SPECIAL RULES RELATING TO TRANSFERS OF INTANGIBLES TO FOREIGN CORPORATIONS****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Timetable:**

Action	Date	FR Cite
NPRM	12/00/04	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No**Government Levels Affected:** None**Federalism:** Undetermined**Agency Contact:** Thomas D. Beem
Phone: 202 622-3860**RIN:** 1545-AY41**2906. SPECIAL RULES FOR S CORPORATIONS****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 301; 26 CFR 601**Timetable:**

Action	Date	FR Cite
NPRM	12/00/04	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No**Government Levels Affected:** None**Federalism:** Undetermined**Agency Contact:** David A. Juster
Phone: 202 622-3850**Related RIN:** Split From 1545-AP35,
Related To 1545-AS88**RIN:** 1545-AY44**2907. ELECTION—ASSETS ACQUISITIONS OF INSURANCE COMPANIES****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Timetable:**

Action	Date	FR Cite
NPRM	03/08/02	67 FR 10640
Public Hearing	09/18/02	
Final Action	12/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No**Government Levels Affected:** None**Agency Contact:** Mark Weiss
Phone: 202 622-7790

Gary E. Geisler

Phone: 202 622-3970

RIN: 1545-AY49**2908. PREVIOUSLY TAXED EARNINGS AND PROFITS UNDER SUBPART F****Priority:** Substantive, Nonsignificant.

Major status under 5 USC 801 is undetermined.

CFR Citation: 26 CFR 1**Timetable:**

Action	Date	FR Cite
NPRM	12/00/03	

Regulatory Flexibility Analysis

Required: Undetermined

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

Undetermined

TREAS—IRS

Long-Term Actions

Federalism: Undetermined**Agency Contact:** Jonathan A. Sambur
Phone: 202 622-3840**RIN:** 1545–AY54**2909. TREATMENT OF COMMUNITY INCOME FOR CERTAIN INDIVIDUALS NOT FILING JOINT RETURNS****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Timetable:**

Action	Date	FR Cite
NPRM	01/22/02	67 FR 2841
Final Action	12/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Agency Contact:** Robin M. Tuczak
Phone: 202 622-4940**RIN:** 1545–AY83**2910. CHARITABLE LEAD INTEREST****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Timetable:**

Action	Date	FR Cite
NPRM	07/23/02	67 FR 48070
Final Action	12/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:**
Undetermined**Agency Contact:** Susan B. Hurwitz
Phone: 202 622-3090**RIN:** 1545–AY86**2911. TRANSITIONAL RELIEF FOR QUALIFIED INTERMEDIARIES****Priority:** Substantive, Nonsignificant.
Major status under 5 USC 801 is undetermined.**CFR Citation:** 26 CFR 1**Timetable:**

Action	Date	FR Cite
NPRM	12/00/04	

Regulatory Flexibility Analysis
Required: No**Small Entities Affected:** No**Government Levels Affected:**
Undetermined**Federalism:** Undetermined**Agency Contact:** Laurie M. Hatten-Boyd

Phone: 202 622-3840

RIN: 1545–AY92**2912. PROCUREMENT/PURCHASING CARD REPORTING****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Timetable:**

Action	Date	FR Cite
NPRM	12/00/03	

Regulatory Flexibility Analysis**Required:** Undetermined**Small Entities Affected:** No**Government Levels Affected:**
Undetermined**Agency Contact:** Donna J. Welch
Phone: 202 622-4910
Fax: 202 927-9248**RIN:** 1545–BA17**2913. APPLICATION OF THE FEDERAL INSURANCE CONTRIBUTIONS ACT, FEDERAL UNEMPLOYMENT TAX ACT AND COLLECTION OF INCOME TAX AT SOURCE TO STATUTORY STOCK OPTIONS****Priority:** Substantive, Nonsignificant.
Major status under 5 USC 801 is undetermined.**CFR Citation:** 26 CFR 31**Timetable:**

Action	Date	FR Cite
NPRM	11/13/01	66 FR 57023
Public Hearing	05/14/02	67 FR 5076
Next Action	Undetermined	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Agency Contact:** Stephen B. Tackney
Phone: 202 622-6040**RIN:** 1545–BA26**2914. TRANSFERS OF C CORPORATION PROPERTY TO RICS OR REITS****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Timetable:**

Action	Date	FR Cite
NPRM	01/02/02	67 FR 48
Comment Period End	04/20/02	
Public Hearing	05/01/02	67 FR 1672
Final Action	12/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** Federal**Agency Contact:** Jennifer D. Sledge
Phone: 202 622-7750**RIN:** 1545–BA36**2915. TREATMENT OF CERTAIN OBLIGATION-SHIFTING TRANSACTIONS****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Timetable:**

Action	Date	FR Cite
NPRM	12/00/03	

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Agency Contact:** Jeffrey L. Vinnik
Phone: 202 622-3840**RIN:** 1545–BA41**2916. INFORMATION REPORTING FOR QUALIFIED TUITION AND RELATED EXPENSES; MAGNETIC MEDIA FILING REQUIREMENTS FOR INFORMATION RETURNS****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1; 26 CFR 301**Timetable:**

Action	Date	FR Cite
NPRM	06/29/02	67 FR 20923
Final Action	12/00/03	

Regulatory Flexibility Analysis**Required:** Yes**Small Entities Affected:** Businesses**Government Levels Affected:** None**Agency Contact:** Donna J. Welch
Phone: 202 622-4910

Fax: 202 927-9248

RIN: 1545–BA43

TREAS—IRS

Long-Term Actions

2917. COMPENSATORY STOCK OPTIONS UNDER SECTION 482

Priority: Substantive, Nonsignificant.
Major status under 5 USC 801 is undetermined.

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	12/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Douglas L. Giblen
Phone: 202 874-1490

RIN: 1545-BA57

2918. REQUIRED DISTRIBUTIONS FROM RETIREMENT PLANS

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Timetable:

Action	Date	FR Cite
NPRM	04/17/02	67 FR 18834
Final Action	12/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Agency Contact: Cathy A. Vohs
Phone: 202 622-6090

Related RIN: Related To 1545-AY69,
Related To 1545-AY70

RIN: 1545-BA60

2919. ● CIRCULAR 230—TAX SHELTER AMENDMENTS

Priority: Substantive, Nonsignificant

Legal Authority: 31 USC 330

CFR Citation: 31 CFR 10

Legal Deadline: None

Abstract: These regulations propose amendments to the standards for tax opinions related to tax shelters.

Timetable:

Action	Date	FR Cite
NPRM	12/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-122379-02

Drafting attorney: Brinton T. Warren
(202) 622-4940

Reviewing attorney: Richard S. Goldstein
(202) 622-7820

Treasury attorney: Julian Kim (202)
622-1981

CC:P&A:APJP

Agency Contact: Brinton T. Warren,
Attorney-Advisor, Department of the
Treasury, Internal Revenue Service,
1111 Constitution Avenue NW,
Washington, DC 20224
Phone: 202 622-4940

RIN: 1545-BA70

2920. ● FOREIGN CORPORATIONS—TREATMENT OF DISTRIBUTIONS OR LIQUIDATIONS

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: This regulation will revise section 367(e) of the Internal Revenue Code, relating to the treatment of distributions described in section 355 or liquidations under 332.

Timetable: Next Action Undetermined

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: Reg-127380-02

Drafting attorney: Aaron A. Farmer
(202) 622-3860

Reviewing attorney: Charles P. Besecky
(202) 622-3860

CC:INTL

Agency Contact: Aaron A. Farmer,
Senior Counsel, Department of the
Treasury, Internal Revenue Service,
1111 Constitution Avenue NW,
Washington, DC 20224
Phone: 202 622-3860

RIN: 1545-BA79

2921. ● ALLOCATION AND APPORTIONMENT OF INTEREST EXPENSE

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 864; 26 USC 7805

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: This regulation provides guidance with respect to methods of apportioning interest expense under section 864(e).

Timetable: Next Action Undetermined

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-129447-01

Drafting attorney: Melissa D. Arndt
(202) 622-3850

Reviewing attorney: Anne Devereaux
(202) 622-3850

Treasury attorney: Michael Caballero
(202) 622-0851

CC:INTL

Agency Contact: Melissa D. Arndt,
Attorney-Advisor, Department of the
Treasury, Internal Revenue Service,
1111 Constitution Avenue NW,
Washington, DC 20224
Phone: 202 622-3850

Related RIN: Related To 1545-BA02

RIN: 1545-BA92

2922. ● EARNINGS AND PROFITS ATTRIBUTION PRINCIPLES

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: This regulation will address the manner in which earnings and profits are attributed to shares under sections 1248 and 367.

Timetable: Next Action Undetermined

Regulatory Flexibility Analysis

Required: Undetermined

Small Entities Affected: No

Government Levels Affected: Undetermined

Federalism: Undetermined

Additional Information: REG-135866-02

Drafting attorney: Mark R. Pollard (202)
622-3850

Reviewing attorney: Richard L. Chewing
(202) 622-3850

CC:INTL

Agency Contact: Mark R. Pollard,
Attorney-Advisor, Department of the
Treasury, Internal Revenue Service,

TREAS—IRS

Long-Term Actions

1111 Constitution Avenue NW,
Washington, DC 20224
Phone: 202 622-3850

RIN: 1545-BA93

2923. • GUIDANCE TO FACILITATE ELECTRONIC TAX ADMINISTRATION

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: This regulation will facilitate electronic tax administration.

Timetable:

Action	Date	FR Cite
NPRM	12/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-137243-02

Drafting attorney: Brinton T. Warren
(202) 622-4940

Reviewing attorney: Judith Wall (202)
622-4940

Treasury attorney: Elizabeth Askey
(202) 622-0224

CC:PA&APJP

Agency Contact: Brinton T. Warren,
Attorney-Advisor, Department of the
Treasury, Internal Revenue Service,
1111 Constitution Avenue NW,
Washington, DC 20224
Phone: 202 622-4940

RIN: 1545-BA96

2924. • DISCLOSURE OF REPORTABLE TRANSACTIONS

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: This regulation provides guidance under section 6011 regarding disclosure of reportable transactions.

Timetable:

Action	Date	FR Cite
NPRM	12/00/03	

Regulatory Flexibility Analysis

Required: Undetermined

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-138618-02

Drafting attorney: Tara P. Volungis
(202) 622-3080

Reviewing attorney: Christine Ellison
(202) 622-3070

Treasury attorney: Julian Kim (202)
622-1981

CC:P&SI

Agency Contact: Tara P. Volungis,
Attorney-Advisor, Department of the
Treasury, Internal Revenue Service,
1111 Constitution Avenue NW,
Washington, DC 20224
Phone: 202 622-3080

RIN: 1545-BB07

2925. • REGISTRATION OF REPORTABLE TRANSACTIONS

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805; 26 USC 6111

CFR Citation: 26 CFR 301

Legal Deadline: None

Abstract: This regulation provides guidance under section 6111 regarding the registration of reportable transactions.

Timetable:

Action	Date	FR Cite
NPRM	12/00/03	

Regulatory Flexibility Analysis

Required: Undetermined

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-138621-02

Drafting attorney: Tara P. Volungis
(202) 622-3080

Reviewing attorney: Christine Ellison
(202) 622-3070

Treasury attorney: Julian Kim (202)
622-1981

CC:P&SI

Agency Contact: Tara P. Volungis,
Attorney-Advisor, Department of the
Treasury, Internal Revenue Service,
1111 Constitution Avenue NW,
Washington, DC 20224
Phone: 202 622-3080

RIN: 1545-BB08

2926. • LIST MAINTENANCE REQUIREMENT FOR REPORTABLE TRANSACTIONS

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805; 26 USC 6112

CFR Citation: 26 CFR 301

Legal Deadline: None

Abstract: This regulation provides guidance under section 6112 regarding the maintenance and furnishing of lists of investors in reportable transactions.

Timetable:

Action	Date	FR Cite
NPRM	12/00/03	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-138624-02

Drafting attorney: Tara P. Volungis
(202) 622-3080

Reviewing attorney: Christine Ellison
(202) 622-3070

Treasury attorney: Julian Kim (202)
622-1981

CC:P&SI

Agency Contact: Tara P. Volungis,
Attorney-Advisor, Department of the
Treasury, Internal Revenue Service,
1111 Constitution Avenue NW,
Washington, DC 20224
Phone: 202 622-3080

RIN: 1545-BB09

2927. • AUTHORIZATION FOR IRS TO CHARGE FEES FOR COPYING EXEMPT ORGANIZATION RETURNS

Priority: Info./Admin./Other

Legal Authority: 26 USC 6104

CFR Citation: 26 CFR 301

Legal Deadline: None

Abstract: The proposed regulation provides authorization for Internal Revenue Service to charge fees for copying Exempt Organization returns.

Timetable:

Action	Date	FR Cite
NPRM	12/00/04	

Regulatory Flexibility Analysis

Required: No

Small Entities Affected: No

Government Levels Affected: None

TREAS—IRS

Long-Term Actions

Additional Information: REG-142538-02

Drafting attorney: Sarah Tate (202) 622-4590

Reviewing attorney: Lynnette Platt (202) 622-4590

CC:P&A:DP&L

Agency Contact: Sarah Tate, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-4590

Related RIN: Related To 1545-BB22

RIN: 1545-BB21

2928. • AUTHORIZATION FOR IRS TO CHARGE FEES FOR COPYING EXEMPT ORGANIZATIONS RETURNS (TEMPORARY)

Priority: Info./Admin./Other

Legal Authority: 26 USC 6104

CFR Citation: 26 CFR 301

Legal Deadline: None

Abstract: The temporary regulation provides authorization for Internal Revenue Service to charge fees for copying Exempt Organization returns.

Timetable:

Action	Date	FR Cite
Temporary Regulation	12/00/04	

Regulatory Flexibility Analysis Required: No

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-142538-02

Drafting attorney: Sarah Tate (202) 622-4590

Reviewing attorney: Lynnette Platt (202) 622-4590

CC:P&A:DP&L

Agency Contact: Sarah Tate, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-4590

Related RIN: Related To 1545-BB21

RIN: 1545-BB22

2929. • STRUCTURED SETTLEMENT FACTORING TRANSACTIONS (TEMPORARY)

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 115

CFR Citation: 26 CFR 1; 26 CFR 602

Legal Deadline: None

Abstract: These regulations relate to section 5891 of Internal Revenue Code. Section 5891 imposes a 40 percent excise tax upon any person who acquires structured settlement payment rights in a structured settlement factoring transaction. These regulations provide the manner and method of reporting and paying the excise tax.

Timetable:

Action	Date	FR Cite
Temporary Regulations	12/00/03	

Regulatory Flexibility Analysis Required: Undetermined

Small Entities Affected: No

Government Levels Affected: None

Additional Information: REG-139768-02

Drafting attorney: Shareen S. Pflanz (202) 622-4920

Reviewing attorney: Charles Strickland (202) 622-4960

CC:IT&A

Agency Contact: Shareen S. Pflanz, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-4920

Related RIN: Related To 1545-BB14

RIN: 1545-BB24

2930. • ACCRUAL RULES FOR CREDITABLE FOREIGN TAXES AND GUIDANCE ON CHANGE IN TAXABLE YEAR

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805

CFR Citation: 26 CFR 1

Legal Deadline: None

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.

Timetable: Next Action Undetermined

Regulatory Flexibility Analysis Required: Undetermined

Small Entities Affected: Businesses

Government Levels Affected: None

Additional Information: REG-144597-02

Drafting attorney: Margaret A. Hogan (202) 622-3850

Reviewing attorney: Barbara A. Felker (202) 622-3850

CC:INTL

Agency Contact: Margaret A. Hogan, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-3850

RIN: 1545-BB27

2931. • TREATMENT OF SERVICES UNDER SECTION 482

Priority: Substantive, Nonsignificant

Legal Authority: 26 USC 7805; 26 USC 482

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: These proposed regulations would provide additional guidance under section 482 regarding services.

Timetable:

Action	Date	FR Cite
NPRM	12/00/03	

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Additional Information: REG-146893-02

Drafting attorney: Douglas L. Giblen (202) 874-1490

Reviewing attorney: John M. Breen (202) 874-1490

Treasury attorney: Rocco Femia (202) 622-1755

CC:INTL

Agency Contact: Douglas L. Giblen, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 950 L'Enfant Plaza SW, Washington, DC 20024

Phone: 202 874-1490

RIN: 1545-BB31

Department of the Treasury (TREAS)
Internal Revenue Service (IRS)
Completed Actions**2932. ELECTING SMALL BUSINESS TRUST****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1; 26 CFR 602**Completed:**

Reason	Date	FR Cite
Final Action Completed by TD 8994	05/14/02	67 FR 34388

Regulatory Flexibility Analysis**Required:** No**Government Levels Affected:** None**Agency Contact:** James A. Quinn
Phone: 202 622-3070Bradford R. Poston
Phone: 202 622-3060**RIN:** 1545-AU76**2933. REQUIRED DISTRIBUTIONS FROM QUALIFIED PLANS AND INDIVIDUAL RETIREMENT PLANS****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Completed:**

Reason	Date	FR Cite
Final Action Completed by TD 8987	04/17/02	67 FR 18988

Regulatory Flexibility Analysis**Required:** No**Government Levels Affected:** None**Agency Contact:** Cathy A. Vohs
Phone: 202 622-6090**Related RIN:** Related To 1545-AY69,
Related To 1545-AY70**RIN:** 1545-AV82**2934. MIDDLEMAN REGULATION****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Completed:**

Reason	Date	FR Cite
Final Action Completed by TD 9010	07/26/02	67 FR 48754

Regulatory Flexibility Analysis**Required:** No**Government Levels Affected:** None**Agency Contact:** Nancy L. Rose
Phone: 202 622-4910**RIN:** 1545-AW48**2935. RELIEF FROM JOINT AND SEVERAL LIABILITY ON JOINT RETURN****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Completed:**

Reason	Date	FR Cite
Final Action Completed by TD 9003	07/18/02	67 FR 47278

Regulatory Flexibility Analysis**Required:** No**Government Levels Affected:** None**Agency Contact:** Charles A. Hall
Phone: 202 622-4940**RIN:** 1545-AW64**2936. INFORMATION REPORTING FOR PAYMENTS OF INTEREST ON EDUCATION LOANS****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1; 26 CFR 301**Completed:**

Reason	Date	FR Cite
Final Action Completed by TD 8992	04/29/02	67 FR 37671

Regulatory Flexibility Analysis**Required:** Yes**Government Levels Affected:** None**Agency Contact:** Donna J. Welch
Phone: 202 622-4910
Fax: 202 927-9248**RIN:** 1545-AW67**2937. MODIFICATIONS AND ADDITIONS TO THE UNIFIED PARTNERSHIP AUDIT PROCEDURES****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 301**Completed:**

Reason	Date	FR Cite
Final Action Completed by TD 8965	10/04/01	66 FR 50541

Regulatory Flexibility Analysis**Required:** No**Government Levels Affected:** None**Agency Contact:** Horace Howells
Phone: 202 622-3050**RIN:** 1545-AW86**2938. COMPROMISES****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 301**Completed:**

Reason	Date	FR Cite
Final Action Completed by TD 9007	07/23/02	67 FR 48025

Regulatory Flexibility Analysis**Required:** No**Government Levels Affected:** None**Agency Contact:** Frederick W. Schindler
Phone: 202 622-3620**RIN:** 1545-AW88**2939. TRANSFER OF REMIC RESIDUAL INTEREST****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Completed:**

Reason	Date	FR Cite
Final Action Completed by TD 9004	07/19/02	67 FR 47451

Regulatory Flexibility Analysis**Required:** No**Government Levels Affected:** None**Agency Contact:** Courtney Shepardson
Phone: 202 622-3930**RIN:** 1545-AW98**2940. CHANGE OF ANNUAL ACCOUNTING PERIOD****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Completed:**

Reason	Date	FR Cite
Final Action Completed by TD 8996	05/17/02	67 FR 35009

Regulatory Flexibility Analysis**Required:** No**Government Levels Affected:** None**Agency Contact:** Michael F. Schmit
Phone: 202 622-4960**RIN:** 1545-AX15**2941. AGENT FOR THE CONSOLIDATED GROUP****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1; 26 CFR 602

TREAS—IRS

Completed Actions

Completed:

Reason	Date	FR Cite
Final Action Completed by TD 9002	06/28/02	67 FR 43538

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None**Agency Contact:** George Robert Johnson

Phone: 202 622-7930

Fax: 202 622-6889

RIN: 1545–AX56**2942. EQUITY OPTIONS WITH FLEXIBLE TERMS****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Completed:**

Reason	Date	FR Cite
Final Action Completed by TD 8990	04/29/02	67 FR 20896

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None**Agency Contact:** Pamela Lew

Phone: 202 622-3950

Fax: 202 622-5699

RIN: 1545–AX66**2943. CLARIFICATION OF ENTITY CLASSIFICATION RULES****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 301**Completed:**

Reason	Date	FR Cite
Final Action Completed by TD 9012	08/01/02	67 FR 49862

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None**Agency Contact:** Camille B. Evans

Phone: 202 622-3870

RIN: 1545–AX75**2944. DETERMINATION OF BASIS OF PARTNERS' INTEREST; SPECIAL RULES****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Completed:**

Reason	Date	FR Cite
Final Action Completed by TD 8986	03/29/02	67 FR 15112

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None**Agency Contact:** Barbara MacMillan

Phone: 202 622-3050

RIN: 1545–AX94**2945. HEDGING TRANSACTIONS****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1; 26 CFR 602**Completed:**

Reason	Date	FR Cite
Final Action Completed by TD 8985	03/20/02	67 FR 12863

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None**Agency Contact:** Elizabeth Handler

Phone: 202 622-3940

RIN: 1545–AY02**2946. REGULATIONS GOVERNING PRACTICE BEFORE THE INTERNAL REVENUE SERVICE****Priority:** Substantive, Nonsignificant**CFR Citation:** 31 CFR 10**Completed:**

Reason	Date	FR Cite
Final Action Completed by TD 9011	07/26/02	67 FR 48760

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None**Agency Contact:** Brinton T. Warren

Phone: 202 622-4940

RIN: 1545–AY05**2947. GUIDANCE FOR IMPOSING TAX LIABILITY ON FOREIGN PERSONS****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Completed:**

Reason	Date	FR Cite
Final Action Completed by TD 8999	06/12/02	67 FR 40157

Regulatory Flexibility Analysis**Required:** No**Government Levels Affected:** None**Agency Contact:** Karen Rennie Quarrie

Phone: 202 622-3880

RIN: 1545–AY13**2948. MID-CONTRACT CHANGE IN TAXPAYER****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1; 26 CFR 602**Completed:**

Reason	Date	FR Cite
Final Action Completed by TD 8995	05/15/02	67 FR 34603

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None**Agency Contact:** John M. Aramburu

Phone: 202 622-4960

RIN: 1545–AY31**2949. GUIDANCE UNDER SUBPART F RELATING TO PARTNERSHIPS****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1**Completed:**

Reason	Date	FR Cite
Final Action Completed by TD 9008	07/23/02	67 FR 48020

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None**Agency Contact:** Jonathan A. Sambur

Phone: 202 622-3840

RIN: 1545–AY45**2950. GUIDANCE NECESSARY TO FACILITATE ELECTRONIC TAX ADMINISTRATION****Priority:** Substantive, Nonsignificant**CFR Citation:** 26 CFR 1; 26 CFR 301**Completed:**

Reason	Date	FR Cite
Final Action Completed by TD 8989	04/24/02	67 FR 20028

Regulatory Flexibility Analysis Required: No**Government Levels Affected:** None

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Agency Contact: Sara P. Shepherd
Phone: 202 622-4960

Related RIN: Related To 1545-AY04

RIN: 1545-AY56

2951. INSURANCE COMPANIES—TAX UNDER SUBCHAPTER L

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Completed:

Reason	Date	FR Cite
Final Action Completed by TD 8993	05/07/02	67 FR 30547

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Patrick E. White
Phone: 202 622-3920

RIN: 1545-AY60

2952. FOREIGN PARTNERS

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Completed:

Reason	Date	FR Cite
Final Action Completed by TD 9009	07/23/02	67 FR 48017

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Daniel Carmody
Phone: 202 622-3050

RIN: 1545-AY66

2953. NOTICE TO INTERESTED PARTIES

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1; 26 CFR 601

Completed:

Reason	Date	FR Cite
Final Action Completed by TD 9006	07/19/02	67 FR 47454

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Pamela R. Kinard
Phone: 202 622-6060

RIN: 1545-AY68

2954. REQUIRED DISTRIBUTIONS FROM RETIREMENT PLANS

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1; 26 CFR 54

Completed:

Reason	Date	FR Cite
Final Action Completed by TD 8987	04/17/02	67 FR 18988

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Cathy A. Vohs
Phone: 202 622-6090

Related RIN: Related To 1545-AV82,
Related To 1545-AY70

RIN: 1545-AY69

2955. REQUIRED DISTRIBUTIONS FROM RETIREMENT PLANS

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1; 26 CFR 54

Completed:

Reason	Date	FR Cite
Final Action Completed by TD 8987	04/17/02	67 FR 18988

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Cathy A. Vohs
Phone: 202 622-6090

Related RIN: Related To 1545-AY69,
Related To 1545-AV82

RIN: 1545-AY70

2956. GUIDANCE UNDER SECTION 355(E); RECOGNITION OF GAIN ON CERTAIN DISTRIBUTIONS OF STOCK OR SECURITIES IN CONNECTION WITH AN ACQUISITION

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1

Completed:

Reason	Date	FR Cite
Final Action Completed by TD 8988	04/26/02	67 FR 20632

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Amber R. Cook
Phone: 202 622-7530

RIN: 1545-BA55

2957. DISCLOSURES OF RETURN INFORMATION TO OFFICERS AND EMPLOYEES OF THE DEPARTMENT OF AGRICULTURE FOR CERTAIN STATISTICAL PURPOSES AND RELATED ACTIVITIES

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 301

Completed:

Reason	Date	FR Cite
Final Action Completed by TD 9001	06/19/02	67 FR 41621

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Joseph E. Conley
Phone: 202 622-4580

RIN: 1545-BA56

2958. MODIFICATION OF TAX SHELTER RULES III

Priority: Substantive, Nonsignificant

CFR Citation: 26 CFR 1; 26 CFR 301; 26 CFR 602

Completed:

Reason	Date	FR Cite
Final Action Completed by TD 9000	06/18/02	67 FR 41324

Regulatory Flexibility Analysis Required: No

Government Levels Affected: None

Agency Contact: Danielle M. Grimm
Phone: 202 622-3080

Tara P. Volungis
Phone: 202 622-3080

Related RIN: Related To 1545-AW26,
Related To 1545-AX79, Related To
1545-AX81

RIN: 1545-BA62

2959. • TAXATION OF TAX-EXEMPT ORGANIZATION'S INCOME FROM CORPORATE SPONSORSHIP

Priority: Routine and Frequent

Legal Authority: 26 USC 965

CFR Citation: 26 CFR 1

Legal Deadline: None

Abstract: These final regulations provide that qualified sponsorship payments are not unrelated business taxable income. A qualified

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Completed Actions

sponsorship payment is defined as a payment of money, a transfer of property, or the performance of services, by any person engaged in a trade or business, where there is no arrangement or expectation that the person will receive a substantial return benefit in exchange for the payment. A substantial return benefit is defined as any benefit other than (1) use or acknowledgement of the payor's name or logo, or (2) certain goods or services that have an insubstantial value. Payments made for naming rights are considered qualified sponsorship payments; however, payments made for exclusive provider rights are not qualified sponsorship payments.

Timetable:

Action	Date	FR Cite
NPRM	03/01/00	65 FR 11012
Final Action Completed by TD 8991	04/25/02	67 FR 20433

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** State, Local, Tribal, Federal**Additional Information:** REG-209601-92

Drafting attorney: Barbara E. Beckman (202) 622-6080

Reviewing attorney: Stephanie Cohen (202) 622-6080 and Susan Brown (202) 622-0999

CC:TEGE

Agency Contact: Barbara E. Beckman, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-6080

Related RIN: Related To 1545-AR19**RIN:** 1545-BA68**2960. • LOSS LIMITATION RULES—AMENDED****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 337(d)**CFR Citation:** 26 CFR 1; 26 CFR 602**Legal Deadline:** None**Abstract:** To clarify certain aspects of the temporary regulations relating to

the deductibility of losses recognized on dispositions of subsidiary stock by members of a consolidated group.

Timetable:

Action	Date	FR Cite
Final Action Completed by TD 8998	05/31/02	67 FR 37998

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-123305-02

Drafting attorney: Lola L. Johnson (202) 622-7550

Reviewing attorney: Sean P. Duffley (202) 622-7530

CC:CORP

Agency Contact: Lola L. Johnson, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-7550

Related RIN: Related To 1545-BA52, Related To 1545-BA51**RIN:** 1545-BA74**2961. • CARRYBACK OF CONSOLIDATED NET OPERATING LOSSES TO SEPARATE RETURN YEARS****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805; 26 USC 1502**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: This regulation will harmonize the waiver election in section 1.1502-21(b)(3) with the amendments to IRC 172(b) in the Job Creation and Worker Assistance Act of 2002.

Timetable:

Action	Date	FR Cite
Final Action Completed by TD 8997	05/31/02	67 FR 38000

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-122564-02

Drafting and reviewing attorney: Marie Milnes-Vasquez (202) 622-7770

Treasury attorney: Audrey Nacamuli (202) 622-5721

CC:CORP

Agency Contact: Marie Milnes-Vasquez, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
Phone: 202 622-7770

Related RIN: Related To 1545-BA73**RIN:** 1545-BA76**2962. • REFUND OF MISTAKEN CONTRIBUTIONS****Priority:** Substantive, Nonsignificant**Legal Authority:** 26 USC 7805**CFR Citation:** 26 CFR 1**Legal Deadline:** None

Abstract: The final regulations provide guidance relating to the return of employer contributions or withdrawal liability payments from multi-employer plans.

Timetable:

Action	Date	FR Cite
NPRM	03/01/83	48 FR 10374
Final Action Completed by TD 9005	07/22/02	67 FR 47692

Regulatory Flexibility Analysis**Required:** No**Small Entities Affected:** No**Government Levels Affected:** None**Additional Information:** REG-209481-80

Drafting attorney: John T. Ricotta (202) 622-6060

Reviewing attorney: Jerry Holmes (202) 622-6090

Treasury attorney: Harlan Weller (202) 622-1001

CC:TEGE

Agency Contact: John T. Ricotta, Attorney-Advisor, Department of the Treasury, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224
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RIN: 1545-BA87

BILLING CODE 4830-01-S

Department of the Treasury (TREAS)
Office of Thrift Supervision (OTS)
Proposed Rule Stage**2963. CAPITAL RULES****Priority:** Substantive, Nonsignificant**Legal Authority:** 12 USC 1462; 12 USC 1462a; 12 USC 1463; 12 USC 1464; 12 USC 1467a; 12 USC 1835; 12 USC 1848; 12 USC 4808**CFR Citation:** 12 CFR 567**Legal Deadline:** None

Abstract: OTS has underway a number of regulatory amendments to its capital standards for savings associations. These amendments implement section 303 of the Riegle Community Development and Regulatory Improvement Act of 1994 (CDRIA). CDRIA requires the Federal banking agencies to make their capital rules and other rules more uniform.

The agencies jointly issued a final rule that treats recourse obligations and direct credit substitutes consistently. The rule also adds new standards for the treatment of residual interests, including a concentration limit for credit-enhancing interest only strips. In addition, the rule varies the risk-based capital requirement for positions in securitized asset transactions according to relative risk exposure.

The agencies plan to issue a notice of proposed rulemaking (NPRM) that would introduce the domestic implementation of the New Basel Capital Accord (Basel II). This would include modifications to the current U.S. domestic capital framework, and an introduction to an advanced internal ratings-based (IRB) approach to credit risk.

Timetable:**Claims on Securities Firms**

NPRM 12/06/00 (65 FR 76180)
 NPRM Comment Period End 01/22/01
 Final Rule 04/09/02 (67 FR 16971)

Implementation of a Revised Basel Capital Accord (formerly Modified Domestic Capital Framework)

NPRM 06/00/03

Recourse Arrangements and Direct Credit Substitutes/Residuals in Securitizations

Recourse ANPRM 05/25/94 (59 FR 27116)
 Recourse NPRM 05/25/94 (59 FR 27116)
 Recourse NPRM 11/05/97 (62 FR 59944)
 Recourse NPRM Correction 11/20/97 (62 FR 62234)
 Recourse NPRM 03/08/00 (65 FR 12320)
 Recourse NPRM Comment Period End 06/07/00
 Residuals NPRM 09/27/00 (65 FR 57993)
 Residuals NPRM Comment Period End 12/26/00
 Recourse/Residuals Final Rule 11/29/01 (66 FR 59614)

Regulatory Flexibility Analysis Required: No
Government Levels Affected: None

Agency Contact: Michael D. Solomon, Senior Program Manager for Capital Policy, Supervision Policy, Department of the Treasury, Office of Thrift Supervision, 1700 G Street NW., Washington, DC 20552
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Teresa Scott, Counsel (Banking and Finance), Department of the Treasury, Office of Thrift Supervision, 1700 G Street NW., Washington, DC 20552
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David Riley, Project Manager for Capital Policy, Supervision Policy, Department of the Treasury, Office of Thrift Supervision, 1700 G Street NW., Washington, DC 20552
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RIN: 1550-AB11**2964. FAIR CREDIT REPORTING****Priority:** Substantive, Nonsignificant**Legal Authority:** 12 USC 1462a; 12 USC 1463; 12 USC 1464; 12 USC 1467a; 12 USC 1828; ...**CFR Citation:** 12 CFR 571**Legal Deadline:** Final, Statutory, May 12, 2000.

Abstract: OTS and the other Federal banking agencies are developing regulations implementing provisions of the Fair Credit Reporting Act. Subject to certain conditions, these regulations would permit institutions to share "other information" with affiliates without becoming consumer reporting agencies (affiliate sharing). The proposed regulations would specify that institutions must provide notice and an opportunity to opt-out to consumers before sharing "other information" with their affiliates.

The agencies have analyzed the comments received and are now in the process of developing a revised notice of proposed rulemaking.

Timetable:

Action	Date	FR Cite
NPRM	10/20/00	65 FR 63120
NPRM Comment Period End	12/04/00	
NPRM Update	03/27/01	66 FR 16624
Second NPRM	12/00/02	

Regulatory Flexibility Analysis Required: No
Government Levels Affected: None

Agency Contact: Cindy Baltierra, Program Analyst, Compliance Policy, Department of the Treasury, Office of Thrift Supervision, 1700 G Street NW., Washington, DC 20552
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RIN: 1550-AB33
Department of the Treasury (TREAS)
Office of Thrift Supervision (OTS)
Final Rule Stage
2965. RECORDKEEPING AND CONFIRMATION REQUIREMENTS FOR SECURITIES TRANSACTIONS; FIDUCIARY POWERS OF SAVINGS ASSOCIATIONS
Priority: Substantive, Nonsignificant**Legal Authority:** 12 USC 1462a; 12 USC 1463; 12 USC 1464**CFR Citation:** 12 CFR 550; 12 CFR 551**Legal Deadline:** None

Abstract: OTS issued a proposed rule adopting new recordkeeping and confirmation requirements for securities transactions. This rule would afford thrift customers the same protections and disclosures as bank customers;

ensure that OTS examiners will be able to evaluate a thrift's compliance with securities laws and to assess whether thrifts effect securities transactions safely and soundly; and provide savings associations with formal guidance for effecting securities transactions. The proposed rule would

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Final Rule Stage

amend OTS's regulations governing the fiduciary powers of Federal savings associations to codify recent OTS interpretive letters and make other changes.

Timetable:

Action	Date	FR Cite
NPRM	06/11/02	67 FR 39886
NPRM Comment Period End	08/12/02	
Final Rule	11/00/02	

Regulatory Flexibility Analysis

Required: Undetermined

Government Levels Affected: None

Federalism: Undetermined

Agency Contact: Timothy Leary, Counsel (Banking and Finance), Regulations and Legislation Division, Department of the Treasury, Office of Thrift Supervision, 1700 G Street NW., Washington, DC 20552
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Judi McCormick, Trust Specialist, Supervision Policy, Department of the Treasury, Office of Thrift Supervision, 1700 G Street NW., Washington, DC 20552

Phone: 202 906-5636

RIN: 1550-AB49

2966. • REGULATORY REPORTING STANDARDS: QUALIFICATIONS FOR INDEPENDENT PUBLIC ACCOUNTS PERFORMING AUDIT SERVICES FOR VOLUNTARY AUDIT FILERS

Priority: Substantive, Nonsignificant

Legal Authority: 12 USC 1463

CFR Citation: 12 CFR 562

Legal Deadline: None

Abstract: The Office of Thrift Supervision (OTS) is adopting an interim final rule that amends its annual independent audit requirements for small, nonpublic, highly rated savings associations that voluntarily obtain independent audits. OTS is eliminating the requirement that the public accountant performing the voluntary audits comply with the independent requirements and interpretations of the Securities and Exchange Commission and its staff. This change will make OTS' requirements more consistent with

those of the other Federal banking agencies and will avoid the potential regulatory burden that could otherwise result from other regulatory action.

Timetable:

Action	Date	FR Cite
Interim Final Rule	11/00/02	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

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Christine Smith, Project Manager (Supervision Policy), Department of the Treasury, Office of Thrift Supervision, 1700 G Street NW., Washington, DC 20552
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RIN: 1550-AB54

Department of the Treasury (TREAS)

Long-Term Actions

Office of Thrift Supervision (OTS)

2967. DIRECTORS AND OFFICERS

Priority: Substantive, Nonsignificant

CFR Citation: 12 CFR 545; 12 CFR 563

Timetable:

Action	Date	FR Cite
NPRM	To Be Determined	

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

Agency Contact: Robyn Dennis
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David A. Permut
Phone: 202 906-7505

Karen Osterloh

Phone: 202 906-6639

RIN: 1550-AB19

2968. COMMUNITY REINVESTMENT ACT

Priority: Substantive, Nonsignificant

CFR Citation: 12 CFR 563e

Timetable:

Action	Date	FR Cite
Joint ANPRM	07/19/01	66 FR 37602
Joint ANPRM Comment Period End	10/17/01	
Joint NPRM	To Be Determined	

Regulatory Flexibility Analysis

Required: Undetermined

Government Levels Affected: None

Agency Contact: Richard Bennett
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Theresa A. Stark
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RIN: 1550-AB48

Department of the Treasury (TREAS)
Office of Thrift Supervision (OTS)
Completed Actions
2969. MUTUAL SAVINGS ASSOCIATIONS, MUTUAL HOLDING COMPANY REORGANIZATIONS, AND CONVERSIONS

Priority: Substantive, Nonsignificant

CFR Citation: 12 CFR 563b; 12 CFR 575

Completed:

Reason	Date	FR Cite
Second NPRM	04/09/02	67 FR 17228
Second NPRM Comment Period End	05/09/02	
Final Rule	08/09/02	67 FR 52010

Regulatory Flexibility Analysis

Required: Yes

Government Levels Affected: None

Agency Contact: Mary Jo Johnson
Phone: 202 906-5739

David A. Permut
Phone: 202 906-7505

RIN: 1550-AB24

2970. CAPITAL: QUALIFYING MORTGAGE LOAN, INTEREST RATE RISK COMPONENT, AND MISCELLANEOUS CHANGES

Priority: Substantive, Nonsignificant

CFR Citation: 12 CFR 567

Completed:

Reason	Date	FR Cite
Final Rule	05/10/02	67 FR 31722

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: None

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RIN: 1550-AB45

2971. ALTERNATIVE MORTGAGE TRANSACTION PARITY ACT; PREEMPTION

Priority: Substantive, Nonsignificant

CFR Citation: 12 CFR 560

Completed:

Reason	Date	FR Cite
NPRM	04/25/02	67 FR 20468
Final Rule	09/26/02	67 FR 60542

Regulatory Flexibility Analysis

Required: No

Government Levels Affected: State

Federalism: This action may have federalism implications as defined in EO 13132.

Agency Contact: Theresa A. Stark
Phone: 202 906-7054

Karen Osterloh
Phone: 202 906-6639

RIN: 1550-AB51

BILLING CODE 6720-01-S

[FR Doc. 02-26339 Filed 12-06-02; 8:45 am]