

copies of the regulations should be directed to Allan Hopkins at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-6665, or through the Internet at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* LIFO Conformity Requirement.

*OMB Number:* 1545-1559.

*Revenue Procedure Number:* Revenue Procedure 98-46 and Revenue Procedure 97-44.

*Abstract:* Revenue Procedure 97-44 permits automobile dealers that comply with the terms of the revenue procedure to continue using the LIFO inventory method despite previous violations of the LIFO conformity requirements of Internal Revenue Code section 472(c) or (e)(2). Revenue Procedure 98-46 modified Revenue Procedure 97-44 by allowing medium-and heavy-duty truck dealers to take advantage of the favorable relief provided in Revenue Procedure 97-44.

*Current Actions:* There are no changes being made to the revenue procedure at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 5,000.

*Estimated Average Time per Respondent:* 20 hours.

*Estimated Total Annual Reporting Burden:* 100,000.

The following paragraph applies to all the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record.

*Comments are invited on:* (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to

enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: October 13, 2009.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

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**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Office of Thrift Supervision**

**Risk-Based Capital Standards: Advanced Capital Adequacy Framework**

**AGENCY:** Office of Thrift Supervision (OTS), Treasury.

**ACTION:** Notice and request for comment.

**SUMMARY:** The proposed information collection request (ICR) described below has been submitted to the Office of Management and Budget (OMB) for review and approval, as required by the Paperwork Reduction Act of 1995. OTS is soliciting public comments on the proposal.

**DATES:** Submit written comments on or before November 27, 2009. A copy of this ICR, with applicable supporting documentation, can be obtained from [RegInfo.gov](http://www.reginfo.gov) at <http://www.reginfo.gov/public/do/PRAMain>.

**ADDRESSES:** Send comments, referring to the collection by title of the proposal or by OMB approval number, to OMB and OTS at these addresses: Office of Information and Regulatory Affairs, Attention: Desk Officer for OTS, U.S. Office of Management and Budget, 725 17th Street, NW., Room 10235, Washington, DC 20503, or by fax to (202) 395-6974; and Information Collection Comments, Chief Counsel's Office, Office of Thrift Supervision, 1700 G Street, NW., Washington, DC 20552, by fax to (202) 906-6518, or by e-mail to [infocollection.comments@ots.treas.gov](mailto:infocollection.comments@ots.treas.gov). OTS will post comments and the related index on the OTS Internet Site at <http://www.ots.treas.gov>. In addition, interested persons may inspect comments at the Public Reading Room, 1700 G Street, NW., by appointment. To make an appointment, call (202) 906-5922, send an e-mail to

[public.info@ots.treas.gov](mailto:public.info@ots.treas.gov), or send a facsimile transmission to (202) 906-7755.

**FOR FURTHER INFORMATION CONTACT:** For further information or to obtain a copy of the submission to OMB, please contact Ira L. Mills at [ira.mills@ots.treas.gov](mailto:ira.mills@ots.treas.gov), (202) 906-6531, or facsimile number (202) 906-6518, Regulations and Legislation Division, Chief Counsel's Office, Office of Thrift Supervision, 1700 G Street, NW., Washington, DC 20552.

**SUPPLEMENTARY INFORMATION:** OTS may not conduct or sponsor an information collection, and respondents are not required to respond to an information collection, unless the information collection displays a currently valid OMB control number. As part of the approval process, we invite comments on the following information collection.

*Title of Proposal:* Risk-Based Capital Standards: Advanced Capital Adequacy Framework.

*OMB Number:* 1550-0115.

*Form Number:* N/A.

*Description:* On December 7, 2007, the Office of Thrift Supervision, the Office of the Comptroller of the Currency, the Board of Governors of the Federal Reserve System, the Federal Deposit Insurance Corporation issued the joint final rule titled Risk-Based Capital Standards: Advanced Capital Adequacy Framework (rule) implementing a new risk-based regulatory capital framework for institutions in the United States (72 FR 69288). The rule is based on the June 2004 Basel Committee on Banking Supervision's document, "International Convergence of Capital Measurement and Capital Standards: A Revised Framework" (New Accord).

The OTS is now issuing a 30-Day **Federal Register** Notice to implement Basel II for institutions in the United States. The rule sets forth a new risk-based capital adequacy framework that would require some savings associations and allow other qualifying savings associations to use an internal ratings-based approach to calculate regulatory credit risk capital requirements and advanced measurement approaches to calculate regulatory operational risk capital requirements. Information collection requirements in the proposed rule are found in Appendix F, Sections 21-23, 42, 44, 53, and 71. The collections of information are necessary in order to implement Basel II.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit.

*Estimated Number of Respondents:* 3.

*Estimated Number of Responses:* 3.

*Estimated Burden Hours per  
Response:* 4,000 hours per response.  
*Estimated Frequency of Response:*  
Quarterly; annually.  
*Estimated Total Burden:* 12,000  
hours.

*Clearance Officer:* Ira L. Mills, (202)  
906-6531, Office of Thrift Supervision,  
1700 G Street, NW., Washington, DC  
20552.

Date: October 21, 2009.  
**Ira L. Mills,**  
*Paperwork Clearance Officer, Office of Thrift  
Supervision.*  
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