

Officer by telephoning (703) 905-5034 (not a toll free call).

**FOR FURTHER INFORMATION CONTACT:** Financial Crimes Enforcement Network, Policy Division at (800) 949-2732. Select option 6.

**SUPPLEMENTARY INFORMATION:** *Abstract:* The Director of the Financial Crimes Enforcement Network ("FinCEN") is the delegated administrator of the Bank Secrecy Act ("BSA"). The Act authorizes the Director to issue regulations to require all financial institutions defined as such pursuant to the Act to maintain or file certain reports or records that have been determined to have a high degree of usefulness in criminal, tax, or regulatory investigations or proceedings, or in the conduct of intelligence or counter-intelligence activities, including analysis, to protect against international terrorism.<sup>1</sup> Regulations implementing section 5318A of title 31, United States Code can be found in part at 31 CFR 1010.653. In general, the regulations require financial institutions, as defined at 31 U.S.C. 5312(a)(2) and 31 CFR 1010.100, to establish, document, and maintain programs as an aid in protecting and securing the U.S. financial system.

*Title:* Imposition of Special Measure against Commercial Bank of Syria, Including its Subsidiary Syrian Lebanese Commercial Bank, as a Financial Institution of Primary Money Laundering Concern.

*Office of Management and Budget Control Number:* 1506-0036.

*Abstract:* FinCEN is issuing this notice to renew the imposition of a special measure against the Commercial Bank of Syria, including its subsidiary Syrian Lebanese Commercial Bank, as a financial institution of primary money laundering concern, pursuant to the authority contained in 31 U.S.C. 5318A.

*Current Action:* Renewal without change to existing regulations.

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

*Affected Public:* Businesses and other for-profit institutions.

*Burden:* Estimated Number of Respondents: 5000.

*Estimated Number of Responses:* 5000.

*Estimated Number of Hours:* 5000. (Estimated at one hour per respondent).

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by the Office of Management and Budget ("OMB"). Records required to be retained under the BSA must be retained for five years. Generally, information collected pursuant to the BSA is confidential but may be shared as provided by law with regulatory and law enforcement authorities.

*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.

Dated: July 10, 2013.

**Jennifer Shasky Calvery,**  
Director, Financial Crimes Enforcement Network.

[FR Doc. 2013-17077 Filed 7-17-13; 8:45 am]

**BILLING CODE 4810-02-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure 2007-48

**AGENCY:** Internal Revenue Service (IRS), Treasury.

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

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995,

Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning the rotatable spare parts safe harbor method.

**DATES:** Written comments should be received on or before September 16, 2013 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of revenue procedures should be directed to Katherine Dean, at Internal Revenue Service, room 6242, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Katherine.b.dean@irs.gov](mailto:Katherine.b.dean@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Rotatable Spare Parts Safe Harbor Method.

*OMB Number:* 1545-2070.

*Revenue Procedure Number:* Rev.

Proc. 2007-48.

*Abstract:* The information for which the agency is requesting to collect will support a taxpayer's claim for eligibility to use the safe harbor method of accounting for rotatable spare parts provided in the proposed revenue procedures. The information will be submitted as a supporting schedule for the Form 3115, Application for Change in Accounting Method.

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

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

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

*Estimated Number of Respondents:* 300.

*Estimated Time per Respondent:* 15 minutes.

*Estimated Total Annual Burden Hours:* 75.

The following paragraph applies to all of 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

<sup>1</sup> Public Law 91-508, as amended and codified at 12 U.S.C. 1829b, 12 U.S.C. 1951-1959 and 31 U.S.C. 5311-5332. Language expanding the scope of the Bank Secrecy Act to intelligence or counter-intelligence activities to protect against international terrorism was added by section 358 of the Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism (USA PATRIOT) Act of 2001, Public Law 107-56.

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: July 8, 2013.

**Yvette Lawrence,**

*OMB Reports Clearance Officer.*

[FR Doc. 2013-17193 Filed 7-17-13; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection; Comment Request for Revenue Procedure 2004-29**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

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

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning statistical sampling in § 274 Context.

**DATES:** Written comments should be received on or before September 16, 2013 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the revenue procedure should be directed to Katherine Dean, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington DC 20224, or through the Internet, at [Katherine.b.dean@irs.gov](mailto:Katherine.b.dean@irs.gov).

#### **SUPPLEMENTARY INFORMATION:**

*Title:* Statistical Sampling in § 274 Context.

*OMB Number:* 1545-1847.

*Revenue Procedure Number:* Revenue Procedure 2004-29.

*Abstract:* Revenue Procedure 2004-29 prescribes the statistical sampling methodology by which taxpayers under examination, making claims for refunds or filing original returns may establish the amounts of substantiated meal and entertainment expenses that are excepted from the 50% deduction disallowance of § 274(n)(1) under § 274(n)(2)(A), (C), (D) or (E).

*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:* 400.

*Estimated Annual Average Time per Respondent:* 8 hours.

*Estimated Total Annual Hours:* 3,200.

The following paragraph applies to all of 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: July 8, 2013.

**Yvette Lawrence,**

*OMB Reports Clearance Officer.*

[FR Doc. 2013-17199 Filed 7-17-13; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection; Comment Request for Regulation Project**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

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

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing, qualified severance of a trust for generation-skipping transfer (GST) tax purposes.

**DATES:** Written comments should be received on or before September 16, 2013 to be assured of consideration.

**ADDRESSES:** Direct all written comments to, Yvette Lawrence, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be directed to Katherine Dean, at Internal Revenue Service, Room 6242, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at [Katherine.b.dean@irs.gov](mailto:Katherine.b.dean@irs.gov).

#### **SUPPLEMENTARY INFORMATION:**

*Title:* Qualified Severance of a Trust for Generation-Skipping Transfer (GST) Tax Purposes.

*OMB Number:* 1545-1902.

*Regulation Project Number:* REG-26-2642.6, T.D.9348.

*Abstract:* This information is required by the IRS for qualified severances. It will be used to identify the trusts being severed and the new trusts created upon severance.

*Current Actions:* This NPRM has been finalized; there is no change to the existing regulation.

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

*Affected Public:* Individuals or households.