

consumers to focus the issues of their complaint to provide a complete picture of their concerns so that CAG does not have to delay its review by going back to the consumer for additional information. In this way, completion of the form allows CAG to process a complaint more efficiently.

CAG uses the information on the form to create a record of the consumer's contact, to capture information that can be used to resolve the consumer's issues, and to develop a database of information that can be incorporated into the OCC's supervisory process.

*Type of Review:* Regular.

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

*Number of Respondents:* 40,000.

*Total Annual Responses:* 40,000.

*Frequency of Response:* On occasion.

*Total Annual Burden Hours:* 3,320.

The OCC published the collection for 60 days of public comment on June 21, 2012. 77 FR 37475. No comments were received. Comments continue to be 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 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: September 11, 2012.

**Michele Meyer,**

*Assistant Director, Legislative & Regulatory Activities Division.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 2438

**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; Form 2438, Undistributed Capital Gains Tax Return; Revenue Procedure 97-29, Model Amendments and Prototype Program for SIMPLE IRAs; Revenue Procedure 2006-30, Restaurant Tips—Attributed Tip Income Program (ATIP); and Form 13768, Electronic Tax Administration Advisory Committee Membership Application.

**DATES:** Written comments should be received on or before November 13, 2012 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. Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form number, reporting or record-keeping requirement number, and OMB number (if any) in your comment.

#### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the collection tools should be directed to R. Joseph Durbala, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3634, or through the Internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:** Currently, the IRS is seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

(1) *Title:* Undistributed Capital Gains Tax Return.

*OMB Number:* 1545-0144.

*Form Number:* 2438.

*Abstract:* Form 2438 is used by regulated investment companies to compute capital gains tax on undistributed capital gains designated under Internal Revenue Code section 852(b)(3)(D). The IRS uses this information to determine the correct tax.

*Current Actions:* There are no changes to the previously approved burden of this existing collection.

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

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

*Estimated Number of Respondents:* 100.

*Estimated Time per Respondent:* 9 hrs., 46 mins.

*Estimated Total Annual Burden Hours:* 976.

(2) *Title:* Model Amendments and Prototype Program for SIMPLE IRAs.

*OMB Number:* 1545-1543.

*Form Number:* Revenue Procedure 97-29.

*Abstract:* This revenue procedure (1) provides a model amendment that may be used, prior to January 1, 1999, by a sponsor of a prototype individual retirement account or annuity (IRA) to establish a SIMPLE IRA (an IRA designed to accept contributions under a SIMPLE IRA Plan described in § 408(p)) of the Internal Revenue Code; (2) provides guidance on obtaining opinion letters to drafters of prototype SIMPLE IRAs; (3) provides permissive amendments to sponsors of nonSIMPLE IRAs; (4) announces the opening of a program for prototype SIMPLE IRA Plans; and (5) provides transitional relief for users of SIMPLE IRAs and SIMPLE IRA Plans that have not been approved by the Internal Revenue Service.

*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, and not-for-profit institutions.

*Estimated Number of Respondents:* 3,205.

*Estimated Total Annual Reporting Burden Hours:* 25,870.

(3) *Title:* Restaurant Tips—Attributed Tip Income Program (ATIP).

*OMB Number:* 1545-2005.

*Form Number:* Revenue Procedure 2006-30.

*Abstract:* This revenue procedure sets forth the requirements for participating in the Attributed Tip Income Program (ATIP). ATIP provides benefits to employers and employees similar to those offered under previous tip reporting agreements without requiring one-on-one meetings with the Service to determine tip rates or eligibility.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB.

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

*Affected Public:* Businesses and other for-profit organizations, farms.

*Estimated Number of Respondents:* 610.

*Estimated Time per Respondent:* 10 hours.

*Estimated Total Annual Burden Hours:* 6,100.

(4) *Title:* Electronic Tax Administration Advisory Committee Membership Application.

*OMB Number:* 1545-2231.

*Form Number:* Form 13768.

*Abstract:* The Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 98) authorized the creation of the Electronic Tax Administration Advisory Committee (ETAAC). ETAAC has a primary duty of providing input to the Internal Revenue Service (IRS) on its strategic plan for electronic tax administration. Accordingly, ETAAC's responsibilities involve researching, analyzing and making recommendations on a wide range of electronic tax administration issues.

ETAAC members convey the public's perception of the IRS electronic tax administration activities, offer constructive observations about current or proposed policies, programs, and procedures, and suggest improvements.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB.

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

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

*Estimated Number of Respondents:* 500.

*Estimated Time per Respondent:* 1 hour.

*Estimated Total Annual Burden Hours:* 500.

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: September 7, 2012.

**Yvette Lawrence,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Privacy Act of 1974, as Amended

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Notice of proposed alteration of a Privacy Act system of records.

**SUMMARY:** In accordance with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a, the Department of the Treasury, Internal Revenue Service (IRS), gives notice of proposed alteration of a system of records related to the functions of the Office of Professional Responsibility (OPR): Treasury/IRS 37.007, Practitioner Disciplinary Records.

**DATES:** Comments must be received no later than October 15, 2012. The proposed altered system will become effective October 24, 2012, unless the IRS receives comments which cause reconsideration of this action.

**ADDRESSES:** Comments should be sent to the Office of Privacy, Governmental Liaison and Disclosure, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224. Comments will be available for inspection and copying in the IRS Freedom of Information Reading Room (Room 1621) at the above address. The telephone number for the Reading Room is (202) 622-5164 (not a toll-free number).

**FOR FURTHER INFORMATION CONTACT:** David Silverman, Management and Program Analyst, Office of Privacy, Governmental Liaison and Disclosure, telephone number (202) 622-5625 (this is not a toll-free number).

**SUPPLEMENTARY INFORMATION:** The regulations governing practice before the IRS, issued under the authority of 31 U.S.C. 330, are set out at 31 CFR part 10, and are periodically published in pamphlet form as Treasury Department Circular No. 230. Amendments to the regulations were published recently at 76 FR 32286-32312, June 3, 2011.

Section 10.1(a)(1) of the amended regulations provides that OPR shall generally have responsibility for matters related to practitioner conduct and discipline, including disciplinary proceedings and sanctions. Sections 10.2(a)(5) and 10.3(f) define "practitioner" to include registered tax return preparers, who, pursuant to 10.3(f)(4), are subject to the regulations in the same manner as other practitioners. Sections 10.8(a) and (c) provide that any individual who for compensation prepares or assists with the preparation of all or substantially all of a tax return, claim for refund, or other document pertaining to any taxpayer's liability for submission to the IRS is subject to the duties and restrictions relating to practice in subpart B, and well as subject to the sanctions for violation of the regulations in subpart C.

A notice describing Treasury/IRS 37.007 was most recently published at 75 FR 64406-64407, October 19, 2010. Due to the June 3, 2011, amendments to the regulations, conforming alterations must be made to Treasury/IRS 37.007.

For the reason set forth above, the IRS proposes to alter the system of records as follows.

#### TREASURY/IRS 37.007

##### SYSTEM NAME:

Practitioner Disciplinary Records—Treasury/IRS.

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##### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

*Description of changes:* The following categories of individuals are added: Registered tax return preparers, and any individual who for compensation prepares or assists with the preparation of all or substantially all of a tax return, claim for refund, or other document pertaining to any taxpayer's liability for submission to the IRS. When altered as proposed, Categories of Individuals Covered by the System will read as follows:

"Subjects and potential subjects of disciplinary proceedings relating to attorneys, certified public accountants, enrolled agents, enrolled actuaries, enrolled retirement plan agents, appraisers, registered tax return preparers, and any individual who for compensation prepares or assists with the preparation of all or substantially all of a tax return, claim for refund, or other document pertaining to any taxpayer's liability for submission to the IRS; subjects or potential subjects of actions to deny eligibility to engage in limited practice before the IRS or actions to withdraw eligibility to practice before