

Crimes Enforcement Network (“FinCEN”) Administrative Rulings, expires October 31, 2013. FinCEN is proposing to renew without change these procedural requirements. This request for comment is being made pursuant to the Paperwork Reduction Act (“PRA”) of 1995, Public Law 104–13, 44 U.S.C. 3506(c)(2)(A).

**DATES:** Written comments are welcome and must be received on or before September 16, 2013.

**ADDRESSES:** Written comments should be submitted to: Policy Division, Financial Crimes Enforcement Network, Department of the Treasury, P.O. Box 39, Vienna, Virginia 22183, Attention: PRA Comments—1506–0050. Comments also may be submitted by electronic mail to the following Internet address: [regcomments@fincen.gov](mailto:regcomments@fincen.gov), again, with a caption in the body of the text, “Attention: PRA Comments—1506–0050.”

*Inspection of Comments.* Public comments received in response to a “Notice and Request for Comments” will be made available for review as soon as possible but no earlier than five business days after the close of the comment period. This delay is to insure submissions sent through the U.S. Postal Service are included in the posting. Comments received may be inspected, between 10 a.m. and 4 p.m., in the FinCEN reading room in Vienna, VA. Persons wishing to inspect the comments submitted must request an appointment with the Disclosure Officer by telephoning (703) 905–5034 (not a toll free call).

**FOR FURTHER INFORMATION CONTACT:** The FinCEN Regulatory Helpline at (800) 949–2732, select option 6.

**SUPPLEMENTARY INFORMATION:**

*Title:* Administrative Rulings (31 CFR 1010.711–717).

*OMB Number:* 1506–0050.

*Abstract:* The statute generally referred to as the “Bank Secrecy Act,” Titles I and II of Public Law 91–508, as amended, codified at 12 U.S.C. 1829b, 12 U.S.C. 1951–1959, and 31 U.S.C. 5311–5332, authorizes the Secretary of the Treasury (Secretary), *inter alia*, to require financial institutions to keep records and file reports that are determined to have a high degree of usefulness in criminal, tax, and regulatory investigations or proceedings, or in the conduct of intelligence or counter-intelligence activities, to protect against international terrorism, and to implement counter-money laundering programs and compliance procedures.<sup>1</sup>

Regulations implementing Title II of the Bank Secrecy Act (“BSA”) appear at 31 CFR Chapter X. The authority of the Secretary to administer the BSA has been delegated to the Director of FinCEN.

*Current action:* This is a renewal without change of a currently approved PRA burden.

*Summary of proposed action:* FinCEN proposes renewing the PRA burden currently included in OMB Control Number 1506–0050. The sections under this control number address: (a) How to submit a ruling request (1010.711), (b) how non-conforming requests are handled (1010.712), (c) how oral communications are treated (1010.713), (d) how rulings are issued (1010.715), (e) how rulings are modified or rescinded (1010.716), and (f) how information in connection with a ruling may be disclosed (1010.717). Effective September 2009, all administrative rulings with precedential value are published on the FinCEN Web site and may be reviewed at [http://www.fincen.gov/statutes\\_regs/rulings/](http://www.fincen.gov/statutes_regs/rulings/).

*Burden:* The estimated number of responses (request for a ruling) is 40 annually, with a burden of one hour per submission, for a total annual burden of 40 hours.

*Type of Review:* Renewal of currently approved PRA burden.

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

*Frequency:* N/A.

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. Records required to be retained pursuant to the BSA must be retained for five years.

*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

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.

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. 2013–17075 Filed 7–17–13; 8:45 am]

**BILLING CODE 4810–02–P**

## DEPARTMENT OF THE TREASURY

### Financial Crimes Enforcement Network

#### Financial Crimes Enforcement Network; Proposed Renewal Without Change; Comment Request; 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

**AGENCY:** Financial Crimes Enforcement Network, Department of the Treasury.

**ACTION:** Request for comments.

**SUMMARY:** As part of our continuing effort to reduce paperwork and respondent burden, we invite comment on a proposed renewal, without change, to information collection requirements found in existing regulations imposing 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. This request for comments is being made pursuant to the Paperwork Reduction Act of 1995 (“PRA”), Public Law 104–13, 44 U.S.C. 3506(c)(2)(A).

**DATES:** Written comments are welcome and must be received on or before September 16, 2013.

**ADDRESSES:** Written comments should be submitted to: Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183, Attention: Comment Request; Imposition of Special Measure against Commercial Bank of Syria. Comments also may be submitted by electronic mail to the following Internet address: [regcomments@fincen.gov](mailto:regcomments@fincen.gov), again with a caption, in the body of the text, “Attention: Comment Request; Imposition of Special Measure against Commercial Bank of Syria.”

*Inspection of comments:* Comments may be inspected, between 10 a.m. and 4 p.m., in the FinCEN reading room in Vienna, VA. Persons wishing to inspect the comments submitted must request an appointment with the Disclosure

<sup>1</sup> Language expanding the scope of the Bank Secrecy Act to intelligence or counter-intelligence

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*.

**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.