

(10) Although Bombardier Alert Service Bulletin A604–24–017, Revision 01, dated January 15, 2007; and Service Bulletin 604–24–019, dated October 1, 2007; specify submitting certain information to the manufacturer, this AD does not require that submission.

#### FAA AD Differences

**Note 5:** This AD differs from the MCAI and/or service information as follows: Although the MCAI or service information tells you to submit information to the manufacturer, paragraph (f)(10) of this AD specifies that such submittal is not required.

#### Other FAA AD Provisions

(g) The following provisions also apply to this AD:

(1) *Alternative Methods of Compliance (AMOCs):* The Manager, New York Aircraft Certification Office (ACO), FAA, has the authority to approve AMOCs for this AD, if requested using the procedures found in 14 CFR 39.19. Send information to ATTN: Program Manager, Continued Operational Safety, FAA, New York ACO, 1600 Stewart Avenue, Suite 410, Westbury, New York 11590; telephone (516) 228–7300; fax (516) 794–5531. Before using any approved AMOC on any airplane to which the AMOC applies, notify your principal maintenance inspector (PMI) or principal avionics inspector (PAI), as appropriate, or lacking a principal inspector, your local Flight Standards District Office. The AMOC approval letter must specifically reference this AD.

(2) *Airworthy Product:* For any requirement in this AD to obtain corrective actions from a manufacturer or other source, use these actions if they are FAA-approved. Corrective actions are considered FAA-approved if they are approved by the State of Design Authority (or their delegated agent). You are required to assure the product is airworthy before it is returned to service.

#### Related Information

(h) Refer to MCAI Canadian Airworthiness Directive CF–2009–24, issued May 19, 2009; Bombardier Alert Service Bulletin A604–24–017, Revision 01, dated January 15, 2007; and Bombardier Service Bulletin 604–24–019, dated October 1, 2007; for related information.

Issued in Renton, Washington, on December 23, 2009.

**Ali Bahrami,**

*Manager, Transport Airplane Directorate,  
Aircraft Certification Service.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 301

[REG–131028–09]

RIN 1545–BI85

#### Amendments to the Section 7216 Regulations—Disclosure or Use of Information by Preparers of Returns

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

**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations.

**SUMMARY:** In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations that provide updated guidance affecting tax return preparers regarding the use of information related to lists for solicitation of tax return business; the disclosure or use of statistical compilations of data under section 7216 of the Internal Revenue Code (Code) by a tax return preparer in connection with, or in support of, a tax return preparer's tax return preparation business, including identification of additional limited circumstances when a tax return preparer who compiles statistical information may disclose the compilation without taxpayer consent, and the placement of additional restrictions on the content of the compilation that may be disclosed under those circumstances without taxpayer consent; and the disclosure or use of information for the purpose of performing conflict reviews. The text of those temporary regulations also serves as the text of these proposed regulations. This document invites comments from the public on these regulations.

**DATES:** Written or electronic comments and requests for a public hearing must be received by March 5, 2010.

**ADDRESSES:** Send submissions to: CC:PA:LPD:PR (REG–131028–09), room 5203, Internal Revenue Service, PO Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG–131028–09), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically, via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS REG–131028–09).

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations,

Molly K. Donnelly, (202) 622–4940; concerning the submissions of comments and requests for hearing, Richard Hurst, (202) 622–7180 (not toll-free numbers).

#### SUPPLEMENTARY INFORMATION:

#### Background and Explanation of Provisions

This document contains proposed amendments to 26 CFR part 301 under section 7216 to provide modified rules relating to the ability of a tax return preparer to use tax return information, without taxpayer consent, for the purposes of compiling, maintaining, and using lists for solicitation of tax return business under § 301.7216–2(n); disclose and use statistical compilations of data described in § 301.7216–1(b)(3)(i)(B) under § 301.7216–2(o), and disclose and use tax return information for the purpose of performing conflict reviews under § 301.7216–2(p). Temporary regulations in the Procedure and Administration section of this issue of the **Federal Register** amend 26 CFR part 301. The text of those regulations also serves as the text of these regulations. The preamble to the temporary regulations explains the temporary regulations and these proposed regulations.

#### Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because the regulation does not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Code, this regulation has been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

#### Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. The IRS and the Treasury Department request comments on the clarity of the proposed rules, how they can be made easier to understand, and the administrability of the rules in the proposed regulations. All comments will be made available for public inspection and copying. A public

hearing will be scheduled if requested in writing by any person that timely submits written comments. If a public hearing is scheduled, notice of the date, time and place for the public hearing will be published in the **Federal Register**.

#### Drafting Information

The principal author of these regulations is Molly K. Donnelly, Office of the Associate Chief Counsel (Procedure and Administration).

#### List of Subjects in 26 CFR Part 301

Employment taxes, Estate taxes, Excise taxes, Gift taxes, Income taxes, Penalties, Reporting and recordkeeping requirements.

#### Proposed Amendments to the Regulations

Accordingly, 26 CFR part 301 is proposed to be amended as follows:

#### PART 301—PROCEDURE AND ADMINISTRATION

**Paragraph 1.** The authority citation for part 301 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

**Par. 2.** Section 301.7216–2 is amended by revising paragraphs (n), (o), and (p) to read as follows:

#### § 301.7216–2 Permissible disclosures or uses without consent of the taxpayer.

\* \* \* \* \*

(n) [The text of proposed amendments to § 301.7216–2(n) is the same as the text for § 301.7216–2T(n) published elsewhere in this issue of the **Federal Register**].

(o) [The text of proposed amendments to § 301.7216–2(o) is the same as the text for § 301.7216–2T(o) published elsewhere in this issue of the **Federal Register**].

(p) [The text of proposed amendments to § 301.7216–2(p) is the same as the text for § 301.7216–2T(p) published elsewhere in this issue of the **Federal Register**].

\* \* \* \* \*

**Steven T. Miller,**

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. E9–31114 Filed 12–29–09; 4:15 pm]

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#### DEPARTMENT OF THE TREASURY

#### Fiscal Service

#### 31 CFR Part 240

**RIN 1510–AB25**

#### Endorsement and Payment of Checks Drawn on the United States Treasury

**AGENCY:** Financial Management Service, Fiscal Service, Treasury.

**ACTION:** Notice of proposed rulemaking, with request for comment.

**SUMMARY:** The Department of the Treasury, Financial Management Service (FMS), is proposing to amend its regulation governing the endorsement and payment of checks drawn on the United States Treasury, to provide that Treasury may direct Federal Reserve Banks to debit a financial institution's account at the financial institution's servicing Federal Reserve Bank for all check reclamations that the financial institution has not protested. Financial institutions will continue to have the right to file a protest with FMS if they believe a proposed reclamation is in error.

**DATES:** Comments on the proposed rule must be received by March 5, 2010.

**ADDRESSES:** The Financial Management Service (FMS) participates in the U.S. government's eRulemaking Initiative by publishing rulemaking information on <http://www.regulations.gov>. Regulations.gov offers the public the ability to comment on, search, and view publicly available rulemaking materials, including comments received on rules.

Comments on this rule, identified by docket FISCAL–FMS–2009–0002, should only be submitted using the following methods:

- **Federal eRulemaking Portal:** <http://www.regulations.gov>. Follow the instructions on the Web site for submitting comments.

- **Mail:** Larry Phelps, Financial Management Service, 3700 East-West Highway, Room 7–D–24, Hyattsville, Maryland 20782.

The fax and e-mail methods of submitting comments on rules to FMS have been retired.

**Instructions:** All submissions received must include the agency name (“Financial Management Service”) and docket number FISCAL–FMS–2009–0002 for this rulemaking. In general, comments received will be published on Regulations.gov without change, including any business or personal information provided. Comments received, including attachments and other supporting materials, are part of

the public record and subject to public disclosure. Do not enclose any information in your comment or supporting materials that you consider confidential or inappropriate for public disclosure.

You may also inspect and copy this proposed rule at: Treasury Department Library, Freedom of Information Act (FOIA) Collection, Room 1428, Main Treasury Building, 1500 Pennsylvania Avenue, NW., Washington, DC 20220. Before visiting, you must call (202) 622–0990 for an appointment.

**FOR FURTHER INFORMATION CONTACT:** Larry Phelps, Management and Program Analyst, Check Resolution Division, at (202) 874–8263 or [larry.phelps@fms.treas.gov](mailto:larry.phelps@fms.treas.gov); or William J. Erle, Senior Counsel, at (202) 874–6975 or [william.erle@fms.treas.gov](mailto:william.erle@fms.treas.gov).

#### SUPPLEMENTARY INFORMATION:

#### I. Background

The Department of the Treasury (Treasury), Financial Management Service (FMS),<sup>1</sup> is proposing revisions to its regulation, 31 CFR part 240 (Part 240), governing the endorsement and payment of checks drawn on the United States Treasury. The rules in Part 240 set forth how checks may be endorsed, and the remedies available to Treasury when checks are improperly negotiated, such as a negotiation over a forged endorsement. Part 240 provides for the allocation of loss between the Government and endorsers of the check. The regulation also provides information on how Treasury will collect debts owed by financial institutions and other endorsers when they fail to pay check reclamations made by Treasury pursuant to the regulation.

FMS is proposing to amend Part 240 to provide that Treasury may direct Federal Reserve Banks to debit a financial institution's account at the financial institution's servicing Federal Reserve Bank for all check reclamations for which the financial institution has not submitted a valid protest with supporting documentation. Financial institutions will continue to have the right to file a protest with FMS if they believe a proposed reclamation is in error and are able to supply supporting documentation.

Under the existing regulation, Treasury sends a “Request for Refund (Reclamation)” to the financial institution that presented the check being reclaimed. The request advises the

<sup>1</sup> FMS is the bureau within Treasury that is charged with implementing Treasury's authority in this area. The terms Treasury and FMS are used interchangeably in this proposed rule.