

return information under the final regulations must provide written notice to their officers and employees of the purposes for which returns or return information may be used and of the potential civil and criminal penalties for unauthorized inspections or disclosures, including informing them of the imposition of punitive damages in the case of a willful inspection or disclosure or an inspection or disclosure which is the result of gross negligence. Section 301.6103(n)-1(e)(3) of the final regulations require that before the execution of a contract or agreement for the acquisition of property or services under which returns or return information will be disclosed, the contract or agreement must be made available to the IRS.

*Current Actions:* There is no change to this existing regulation.

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

*Affected Public:* Business or other for-profit organizations, not-for-profit institutions and Federal, state, local or tribal governments.

*Estimated Number of Respondents:* 2,500.

*Estimated Time per Respondent:* 0.1 hr.

*Estimated Total Annual Burden Hours:* 250.

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: October 8, 2010.

**Allan Hopkins,**

*Tax Analyst.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notices 437, 437-A, 438 and 466

**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 Notices 437, 437-A, 438 and 466, Notice of Intention to Disclose.

**DATES:** Written comments should be received on or before December 14, 2010 to be assured of consideration.

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

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations should be directed to Allan Hopkins, 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:* Notice of Intention to Disclose.  
*OMB Number:* 1545-0633.

*Notice Number:* Notices 437, 437-A, 438, and 466.

*Abstract:* Section 6110(f) of the Internal Revenue Code requires that a notice of intention to disclose be sent to all persons to which a written determination (either a technical advice memorandum or a private letter ruling) is issued. That section also requires that such persons receive a notice if related

background file documents are requested. Notice 437 is issued to recipients of letter rulings; Notices 437-A to recipients of Chief Counsel Advice; Notice 438 to recipients of technical advice memorandums; and Notice 466 to recipients if a request for the related background file document is received. The notices also inform the recipients of their right to request further deletions to the public inspection version of written determinations or related background file documents.

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

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

*Affected Public:* Individuals or households, business or other for-profit organizations, not-for-profit institutions, farms, and State, local, or tribal governments.

*Estimated Number of Respondents:* 5,250.

*Estimated Time Per Respondent:* 30 minutes.

*Estimated Total Annual Burden Hours:* 2,625.

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: October 8, 2010.

Allan Hopkins,  
Tax Analyst.

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## DEPARTMENT OF THE TREASURY

### Financial Crimes Enforcement Network

#### Proposed Collection; Comment Request; Bank Secrecy Act Suspicious Activity Report Database Proposed Data Fields

**AGENCY:** Financial Crimes Enforcement Network (FinCEN), Treasury.

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

**SUMMARY:** FinCEN has begun the design of a new Bank Secrecy Act (BSA) database (the Database) and invites comment on the list of proposed data fields within the Database that will support Suspicious Activity Report (SAR) filings by financial institutions required to file such reports under the BSA. This notice does not propose any new regulatory requirements nor changes to the requirements related to suspicious activity reporting, but rather seeks input on technical matters as we transition from a system originally designed for collecting paper forms to a modernized IT environment for electronic reporting. The list of proposed data fields for the “BSA Suspicious Activity Report (BSA-SAR)” appears at the end of this notice. The proposed data fields reflect the filing requirement for all filers of SARs under the BSA. The SAR will be an e-filed dynamic and interactive report used by all BSA filing institutions to report suspicious activity to the Department of the Treasury. This request for comments covers 31 CFR 103.15, 31 CFR 103.16, 31 CFR 103.17, 31 CFR 103.18, 31 CFR 103.19, 31 CFR 103.20, and 31 CFR 103.21. This request for comments is being made pursuant to the Paperwork Reduction Act 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 December 14, 2010.

**ADDRESSES:** Written comments should be submitted to: Regulatory Policy and Programs Division, Financial Crimes Enforcement Network, Department of the Treasury, P.O. Box 39, Vienna, Virginia 22183, Attention: PRA Comments—BSA-SAR Database. BSA-SAR Comments also may be submitted by electronic mail to the following Internet address: [regcomments@fincen.treas.gov](mailto:regcomments@fincen.treas.gov), with the

caption, “Attention: BSA-SAR Database,” in the body of the text.

*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 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 7.

#### SUPPLEMENTARY INFORMATION:

*Title:* BSA Suspicious Activity Report by Financial Institutions. (See 31 CFR 103.15, 31 CFR 103.16, 31 CFR 103.17, 31 CFR 103.18, 31 CFR 103.19, 31 CFR 103.20, and 31 CFR 103.21).

*OMB Number:* 1506-XXXX.<sup>1</sup>

*Form Number:* FinCEN Form 111.

*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, *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 matters, 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>2</sup> Regulations implementing Title II of the Bank Secrecy Act appear at 31 CFR Part 103. The authority of the Secretary to administer the Bank Secrecy Act has been delegated to the Director of FinCEN.

The Secretary of the Treasury was granted authority in 1992, with the enactment of 31 U.S.C. 5318(g), to require financial institutions to report suspicious transactions.

The information collected on the “report” is required to be provided pursuant to 31 U.S.C. 5318(g), as implemented by FinCEN regulations found at 31 CFR 103.15-21. The information collected under this requirement is made available to appropriate agencies and organizations as disclosed in FinCEN’s Privacy Act

System of Records Notice relating to SARs.<sup>3</sup>

*Current Action:* FinCEN is in the process of designing the Database to accept modernized electronic BSA reporting. The Database will accept XML-based dynamic, state-of-the-art reports. Batch and computer-to-computer filing processes will remain unchanged, although the file format will change to match the Database. Discrete filings will be based on Adobe *LiveCycle Designer ES* dynamic forms. All filings (discrete, batch, and computed-to-computer) will be accessed through the BSA E-Filing system<sup>4</sup> using current registration and log-in procedures. During log-in of the discrete filing option, filers will be prompted through a series of questions<sup>5</sup> (see BSA-SAR Comprehensive Summary of Proposed Data Fields, item 1 and Part III, at the end of this notice) to provide information that will identify the type of financial institution filing the SAR (depository institution, broker/dealer, casino, etc.). After log-in, the financial institution filing SARs through the discrete function will answer another set of questions consisting of a subset of the data field appropriate to the filer’s specific type of filing institution. Batch and computer-to-computer filers will file reports based on an electronic file specification that will be finalized after reviewing public comments received in response to this notice.

Dynamic forms are documents with a hierarchical structure that can be converted into XML. This structure can include structure from *XML Schema* and example XML files. Dynamic forms can be saved as PDF files or XDP files. XDP files are used by the *Adobe LiveCycle Form Server* to render files to PDF or HTML as needed. The report for the Database will be designed to be both dynamic (changing layout in response to data propagated from other sources) and interactive (capable of accepting user input). Currently, e-filed discrete forms are based on Designer 8.2.1. The dynamic features of these PDF forms can be manipulated by the Adobe Form Server during the rendering process, or

<sup>3</sup> Treasury Department bureaus such as FinCEN renew their System of Records Notices every three years unless there is cause to amend them more frequently. FinCEN’s System of Records Notice for the SAR System was most recently published at 73 FR 42405, 42407-9 (July 21, 2008).

<sup>4</sup> BSA E-Filing is a free service provided by FinCEN. More information on the filing methods may be accessed at <http://bsaeifiling.fincen.treas.gov/main.html>.

<sup>5</sup> A series of predetermined questions will be used to establish the type of institution and filing in much the same manner as used in widely accepted income tax filing software.

<sup>1</sup> The SAR requirements are currently covered under the following OMB control numbers: 1506-0001 (SAR-DI), 1506-0006 (SAR-C), 1506-0015 (SAR-MSB), 1506-0019 (SAR-SF which includes broker-dealers, FCMs, IB-Cs, and Mutual Funds), and 1506-0029 (SAR-IC).

<sup>2</sup> Language expanding the scope of the BSA 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 Act of 2001 (the USA PATRIOT Act), Public Law 107-56.