

**FEDERAL ACCOUNTING STANDARDS
ADVISORY BOARD****Notice of Issuance of Statement of
Federal Financial Accounting
Standards 46**

AGENCY: Federal Accounting Standards Advisory Board.

ACTION: Notice.

Board Action: Pursuant to 31 U.S.C. 3511(d), the Federal Advisory Committee Act (Pub. L. 92-463), as amended, and the FASAB Rules of Procedure, as amended in October, 2010, notice is hereby given that the Federal Accounting Standards Advisory Board (FASAB) has issued Statement of Federal Financial Accounting Standard 46, *Deferral of the Transition to Basic Information for Long-Term Projections*.

The Standard is available at <http://www.fasab.gov/accounting-standards/authoritative-source-of-gaap/accounting-standards/fasab-handbook/>

For assistance in accessing the document contact FASAB at (202) 512-7350.

FOR FURTHER INFORMATION CONTACT: Wendy M. Payne, Executive Director, 441 G St. NW., Mail Stop 6H19, Washington, DC 20548 or call 202-512-7350.

Authority: Federal Advisory Committee Act, Pub. L. 92-463.

Dated: October 20, 2014.

Charles Jackson,

Federal Register Liaison Officer.

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**FEDERAL COMMUNICATIONS
COMMISSION**

[3060-0812]

**Information Collection Being Reviewed
by the Federal Communications
Commission**

AGENCY: Federal Communications Commission.

ACTION: Notice and request for comments.

SUMMARY: As part of its continuing effort to reduce paperwork burdens, and as required by the Paperwork Reduction Act (PRA) of 1995 (44 U.S.C. 3501-3520), the Federal Communications Commission (FCC or the Commission) invites the general public and other Federal agencies to take this opportunity to comment on the following information collection. Comments are requested concerning: whether the proposed collection of

information is necessary for the proper performance of the functions of the Commission, including whether the information shall have practical utility; the accuracy of the Commission's burden estimate; ways to enhance the quality, utility, and clarity of the information collected; ways to minimize the burden of the collection of information on the respondents, including the use of automated collection techniques or other forms of information technology; and ways to further reduce the information collection burden on small business concerns with fewer than 25 employees. The FCC may not conduct or sponsor a collection of information unless it displays a currently valid control number. No person shall be subject to any penalty for failing to comply with a collection of information subject to the PRA that does not display a valid Office of Management and Budget (OMB) control number.

DATES: Written PRA comments should be submitted on or before December 22, 2014. If you anticipate that you will be submitting comments, but find it difficult to do so within the period of time allowed by this notice, you should advise the contact listed below as soon as possible.

ADDRESSES: Direct all PRA comments to Nicole Ongele, FCC, via email PRA@fcc.gov and to Nicole.Ongele@fcc.gov.

FOR FURTHER INFORMATION CONTACT: For additional information about the information collection, contact Nicole Ongele at (202) 418-2991.

SUPPLEMENTARY INFORMATION: OMB Control Number: 3060-0812.

Title: Exemption from Payment of Regulatory Fees When Claiming Non-Profit Status.

Form Number: N/A.

Type of Review: Extension of a currently approved collection.

Respondents: Not-for-profit organizations and business or other for-profit organizations.

Number of Respondents and Responses: 19,169 respondents; 19,269 responses.

Estimated Time per Response: 30 minutes (0.5 hours).

Frequency of Response: Annual, on occasion and one-time reporting requirements and recordkeeping requirement.

Obligation to Respond: Required to obtain or retain benefits. Statutory authority for this information collection (IC) is contained in 47 U.S.C. 159.

Total Annual Burden: 9,635 hours.

Total Annual Cost: No cost.

Privacy Act Impact Assessment: No impact(s).

Nature and Extent of Confidentiality: Licensees or regulatees concerned about disclosure of sensitive information in any submissions to the Commission may request confidential treatment pursuant to 47 CFR 0.459 of the Commission's rules.

Needs and Uses: The Federal Communications Commission (FCC), in accordance with the Communications Act of 1934, as amended, is required to assess and collect regulatory fees from its licensees and regulatees in order to recover its costs incurred in conducting enforcement, policy and rulemaking, international and user information services.

The purposes for the requirements are to facilitate: (1) the statutory provision that non-profit entities be exempt from payment of regulatory fees; and (2) the FCC's ability to audit regulatory fee payment compliance.

In order to develop a *Schedule of Regulatory Fees*, the FCC must, as accurately as possible, estimate the number of fee payment entities and distribute the costs. These estimates must be adjusted to account for any licensees or regulatees that are exempt from payment of regulatory fees. The FCC, therefore, requires all licensees and regulatees that claim exemption as non-profit entities to provide one-time only documentation sufficient to establish their non-profit status. Further, the FCC is requesting that it be similarly notified if for any reason that status changes. The documentation necessary to provide to the Commission will likely take the form of an Internal Revenue Service (IRS) Determination Letter, a state charter indicating non-profit status, proof of church affiliation indicating tax exempt status, etc.

The FCC is requiring licensees or regulatees to maintain and to make available, upon request, for inspection such records they would normally keep in the course of doing business. This will enable the FCC to conduct any audits deemed appropriate to determine whether fee payments were made correctly, and will help ensure compliance with the FCC fee exemption policies.

Federal Communications Commission.

Marlene H. Dortch,

Secretary, Office of the Secretary, Office of the Managing Director.

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