

Office of Chief Counsel  
Internal Revenue Service  
**memorandum**

CC:PSI:B02:FPColson  
REG-125071-06


date: July 31, 2006

to: Glenn Kirkland, IRS Reports Clearance Officer

from: Faith Colson  
Passthroughs and Special Industries

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subject: Final and Temporary Regulations with Cross Referencing NPRM Relating to Reporting Requirements for Widely Held Fixed Investment Trusts

 The collection of information contained in these final and temporary regulations with cross-referencing NPRM was submitted to the Office of Management and Budget in a notice of proposed rulemaking (REG-209813-96, withdrawn and repropounded on June 20, 2002 as REG-106871-00, and finalized as TD 9241) and approved on June 11, 1997, under control number 1545-1540. The approval of the collections of information was extended on June 19, 2000. A request for an additional extension was submitted on April 12, 2006.

Written comments responding to TC 9241 were received. These final and temporary regulations with cross-referencing NPRM make minor revisions to TD 9241 based on the comments received. There is no change in the paperwork burden approved under control number 1545-1540.

Attachment (2)