

begins on the date the taxpayer files the amended application.

.03 *Revocation of the election to waive NOL carryback period.* A taxpayer within the scope of this revenue procedure that previously elected under § 172(b)(3) or § 810(b)(3) to forgo the carryback period for an applicable NOL for a taxable year ending before November 6, 2009, may revoke that election and make the election under § 172(b)(1)(H). Any revocation of the election to forgo the NOL carryback period also will apply to a carryback of any alternative tax NOL for the same taxable year. The taxpayer may make the revocation and the election by following the procedures under section 4.01(3) or (4) of this revenue procedure. The election statement must state that the taxpayer is revoking an NOL (or loss from operations) carryback waiver and electing to apply § 172(b)(1)(H) or § 810(b)(4) under Rev. Proc. 2009–52, and that the taxpayer is not a TARP recipient nor, in 2008 or 2009, an affiliate of a TARP recipient. The statement must specify the length of the NOL carryback period the taxpayer elects (3, 4, or 5 years). The taxpayer must file the revocation and the election under § 172(b)(1)(H) before the due date (including extensions) for filing the return for the taxpayer's last taxable year beginning in 2009.

SECTION 5. EFFECTIVE DATE

This revenue procedure is effective for NOLs arising in taxable years ending after December 31, 2007.

SECTION 6. PAPERWORK REDUCTION ACT

The collection of information contained in this revenue procedure has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3507) under the following control numbers: 1545–0074 Form 1040 (*U.S. Individual Income Tax Return*) and Form 1040X (*Amended U.S. Individual Income Tax Return*); 1545–0123 Form 1120 (*U.S. Corporation Income Tax Return*); 1545–0132 Form 1120X (*Amended U.S. Corporation Income Tax Return*); 1545–0128 Form 1120–L (*U.S. Life Insurance Company Income*

Tax Return); 1545–0092 Form 1041 (*U.S. Income Tax Return for Estates and Trusts*); 1545–0687 Form 990–T (*Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))*); 1545–0098 Form 1045 (*Application for Tentative Refund*); 1545–0582 Form 1139 (*Corporation Application for Tentative Refund*). For further information, please refer to the Paperwork Reduction Act statements accompanying these forms.

DRAFTING INFORMATION

The principal authors of this revenue procedure are Seoyeon Park and Forest Boone of the Office of the Associate Chief Counsel (Income Tax and Accounting). For further information regarding this notice, contact Ms. Park or Mr. Boone at (202) 622–4960 (not a toll-free call).

26 CFR 31.6053–1: Report of tips by employee to employer.

Rev. Proc. 2009–53

SECTION 1. PURPOSE

The purpose of this revenue procedure is to extend the Attributed Tip Income Program (ATIP) for two additional years. The requirements for participating in ATIP are set forth in Rev. Proc. 2006–30, 2006–2 C.B. 110.

SECTION 2. BACKGROUND

.01 ATIP is a reporting alternative for employers in the food and beverage industry designed to promote compliance by employers and employees with the provisions of the Internal Revenue Code governing tip income, to reduce disputes on audit, and to reduce filing and recordkeeping burdens.

.02 Rev. Proc. 2006–30 established ATIP as a pilot program available for the three calendar years beginning on or after January 1, 2007. The Service has determined that the ATIP pilot program should be extended.

SECTION 3. EXTENSION OF ATIP

Section 11.02 of Rev. Proc. 2006–30 provides that ATIP will sunset on Decem-

ber 31, 2009. This revenue procedure extends ATIP for two additional years. ATIP will now terminate on December 31, 2011, unless the Service issues further guidance extending the term. Notwithstanding the foregoing, the Commissioner of Internal Revenue may terminate ATIP at any time.

SECTION 4. EFFECT ON OTHER DOCUMENTS

Rev. Proc. 2006–30 is modified to extend ATIP for two additional years. With the exception of this extension, requirements for ATIP as set forth in Rev. Proc. 2006–30 remain unchanged.

SECTION 5. EFFECTIVE DATE

This revenue procedure is effective immediately.

SECTION 6. PAPERWORK REDUCTION ACT

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. This revenue procedure does not impose any new information collection. The Office of Management and Budget (OMB) previously approved the information collection requirements contained in Rev. Proc. 2006–30 under control number 1545–2005.

The collection of information is in Rev. Proc. 2006–30, section 4, titled Employer Participation in ATIP. This information is required to evaluate the suitability of the Reporting Program for the particular taxpayer. The collection of information is required to obtain the benefits described in Rev. Proc. 2006–30. The likely respondents are businesses or other for-profit institutions.

SECTION 7. CONTACT INFORMATION

The principal author of this revenue procedure is Linda L. Conway of the Office of the Division Counsel/Associate Chief Counsel (Tax Exempt & Government Entities). For further information regarding ATIP, contact the IRS Business and Specialty Tax Line at (800) 829–4933 or e-mail Tip.Program@irs.gov.