

[Federal Register Volume 67, Number 244 (Thursday, December 19, 2002)]  
[Rules and Regulations]  
[Page 77678]  
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[FR Doc No: 02-31988]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 9002]  
RIN 1545-AX56

Agent for Consolidated Group; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

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SUMMARY: This document contains corrections to final regulations that were published in the Federal Register on Friday, June 28, 2002 (67 FR 43538) regarding the agent for subsidiaries of an affiliated group that files a consolidated return.

DATES: This correction is effective June 28, 2002.

FOR FURTHER INFORMATION CONTACT: Gerald B. Fleming, (202) 622-7770, or George R. Johnson, (202) 622-7930 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations that are the subject of these corrections are under sections 1502 and 6402(j) of the Internal Revenue Code.

Need for Correction

As published, the final regulations contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of the final regulations (TD 9002), that were the subject of FR Doc. 02-16399, is corrected as follows:

Sec. 1.1502-77T [Corrected]

1. On page 43544, column 3, line 8, the language ``year (or agent

[Federal Register Volume 79, Number 177 (Friday, September 12, 2014)]  
[Notices]  
[Pages 54778-54779]  
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[FR Doc No: 2014-21825]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Regulation Project

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

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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 an agent for consolidated group and Revenue Procedure 2002-43, Determination of a Substitute Agent for a Consolidated Group.

DATES: Written comments should be received on or before November 12, 2014 to be assured of consideration.

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

FOR FURTHER INFORMATION CONTACT: Requests for additional information or

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copies of regulations should be directed to Gerald J. Shields, LL.M., 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at [Gerald.J.Shields@irs.gov](mailto:Gerald.J.Shields@irs.gov).

SUPPLEMENTARY INFORMATION:

Title: Agent for Consolidated Group.  
OMB Number: 1545-1699.  
Regulation Project Number: TD 9002.

Abstract: The information collection is needed in order for a terminating common parent of a consolidated group to designate a substitute agent for the group and receive approval of the Commissioner, or for a default substitute agent to notify the Commissioner that it is the default substitute agent, pursuant to Treas. Reg. Sec. 1.1502-77(d). The Commissioner will use the information to determine whether to approve the designation of the substitute agent (if approval is required) and to change the IRS's

records to reflect the information about the substitute agent. Final regulations (67 FR 43538) were published in the Federal Register on June 28, 2002.

Revenue Procedure Number: 2002-43.

Abstract: Revenue Procedure 2002-43, Determination of a Substitute Agent for a Consolidated Group, provides any instructions that apply to any designation of a substitute agent, notification of the existence of a default substitute agent, a request for the designation of a substitute agent, and request for replacement of a previously designated substitute agent. The instructions also provide for the automatic approval of requests by a terminating common parent to designate its qualifying successor as a substitute agent.

Current Actions: There is no material change to this existing information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 100.

Estimated Time per Respondent: 2 hours.

Estimated Total Annual Burden Hours: 200.

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: September 3, 2014.

Christie Preston,

IRS Reports Clearance Officer.

[FR Doc. 2014-21825 Filed 9-11-14; 8:45 am]

BILLING CODE 4830-01-P

[Federal Register Volume 79, Number 198 (Tuesday, October 14, 2014)]  
[Notices]  
[Pages 61689-61690]  
From the Federal Register Online via the Government Printing Office [[www.gpo.gov](http://www.gpo.gov)]  
[FR Doc No: 2014-24400]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Proposals, Submissions,  
and Approvals

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

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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 Determination of Substitute Agent for a Consolidated Group.

DATES: Written comments should be received on or before December 15, 2014 to be assured of consideration.

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

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this revenue procedure should be directed to Martha R. Brinson, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

SUPPLEMENTARY INFORMATION:

Title: Determination of Substitute Agent for a Consolidated Group.  
OMB Number: 1545-1793.

Revenue Procedure Number: Rev. Proc. 2002-43.

Abstract: Revenue Procedure 2002-43 provides any instructions that apply to any designation of a substitute agent, notification of the existence of a default substitute agent, a request for the designation of a substitute agent, and request for replacement of a previously designated substitute agent. The instructions also provide for the automatic approval of requests by a terminating common parent to designate its qualifying successor as a substitute agent.

Current Actions: There are no changes being made to this revenue procedure at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

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Estimated Number of Respondents: 200.  
Estimated Average Time per Respondent: 2 hours.  
Estimated Total Annual Burden Hours: 400.

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 6, 2014.  
Christie Preston,  
IRS Reports Clearance Officer.  
[FR Doc. 2014-24400 Filed 10-10-14; 8:45 am]  
BILLING CODE 4830-01-P

## ELECTRONIC CODE OF FEDERAL REGULATIONS

e-CFR data is current as of May 14, 2015

Title 26 → Chapter I → Subchapter H → Part 602 → §602.101

Title 26: Internal Revenue  
PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT**§602.101 OMB Control numbers.**

(a) *Purpose.* This part collects and displays the control numbers assigned to collections of information in Internal Revenue Service regulations by the Office of Management and Budget (OMB) under the Paperwork Reduction Act of 1980. The Internal Revenue Service intends that this part comply with the requirements of §§1320.7(f), 1320.12, 1320.13, and 1320.14 of 5 CFR part 1320 (OMB regulations implementing the Paperwork Reduction Act), for the display of control numbers assigned by OMB to collections of information in Internal Revenue Service regulations. This part does not display control numbers assigned by the Office of Management and Budget to collections of information of the Bureau of Alcohol, Tobacco, and Firearms.

(b) *Display.*

CFR part or section where identified and described	Current OMB control No.
1.1(h)-1(e)	1545-1654
1.23-5	1545-0074
1.25-1T	1545-0922
	1545-0930
1.25-2T	1545-0922
	1545-0930
1.25-3T	1545-0922
	1545-0930
1.25-4T	1545-0922
1.25-5T	1545-0922
1.25-6T	1545-0922
1.25-7T	1545-0922
1.25-8T	1545-0922
1.25A-1	1545-1630
1.28-1	1545-0619
1.31-2	1545-0074
1.32-2	1545-0074
1.32-3	1545-1575
1.36B-5	1545-2232
1.37-1	1545-0074
1.37-3	1545-0074
1.41-2	1545-0619
1.41-3	1545-0619
1.41-4A	1545-0074
1.41-4 (b) and (c)	1545-0074
1.41-8(b)	1545-1625
1.41-8(d)	1545-0732
1.41-9	1545-0619
1.42-1T	1545-0984
	1545-0988
1.42-2	1545-1005
1.42-5	1545-1357
1.42-6	1545-1102
1.42-8	1545-1102
1.42-10	1545-1102
1.42-13	1545-1357
1.42-14	1545-1423
1.42-17	1545-1357
1.42-18	1545-2088
1.43-3(a)(3)	1545-1292
1.43-3(b)(3)	1545-1292
1.44B-1	1545-0219
1.45D-1	1545-1765

1.1502-13	1545-0123
	1545-0885
	1545-1161
	1545-1433
1.1502-16	1545-0123
1.1502-18	1545-0123
1.1502-19	1545-0123
	1545-1774
1.1502-20	1545-1774
1.1502-21	1545-1237
1.1502-21T	1545-2171
1.1502-31	1545-1344
1.1502-32	1545-1344
	1545-1774
1.1502-33	1545-1344
1.1502-35	1545-1828
1.1502-36	1545-2098
1.1502-47	1545-0123
1.1502-75	1545-0025
	1545-0123
	1545-0133
	1545-0152
1.1502-76	1545-1344
1.1502-76T	1545-2019
1.1502-77	1545-1699
1.1502-77A	1545-0123
	1545-1046
1.1502-77B	1545-1699
1.1502-78	1545-0582
1.1502-95	1545-1218
1.1502-95A	1545-1218
1.1502-96	1545-1218
1.1503-2	1545-1583
1.1503-2A	1545-1083
1.1503(d)-1	1545-1946
1.1503(d)-3	1545-1946
1.1503(d)-4	1545-1946
1.1503(d)-5	1545-1946
1.1503(d)-6	1545-1946
1.1552-1	1545-0123
1.1561-3	1545-0123
1.1563-1	1545-0123
	1545-0797
	1545-2019
1.1563-3	1545-0123
1.5000A-3	1545-0074
1.5000A-4	1545-0074
1.6001-1	1545-0058
	1545-0074
	1545-0099
	1545-0123
	1545-0865
1.6011-1	1545-0055
	1545-0074
	1545-0085
	1545-0089
	1545-0090
	1545-0091
	1545-0096
	1545-0121
	1545-0458
	1545-0666
	1545-0675
	1545-0908
1.6011-2	1545-0055
	1545-0938
1.6011-3	1545-0238