application process. The employer is expected to continue to pay at least the prevailing wage as promised in the employer’s labor certification (ETA Form 9142) for any work performed before November 30, 2011. However, employers who received a supplemental H–2B prevailing wage determination must pay at least that wage to any H–2B worker and any U.S. worker recruited in connection with the labor certification for work performed on or after November 30, 2011.

Signed at Washington, DC, this 27th of September 2011.

Jane Oates, 
Assistant Secretary for Employment and Training.

Nancy J. Leppink, 
Deputy Administrator, Wage and Hour Division.

K. Harshman, Center for Veterinary Medicine.

Dated: September 20, 2011.

Steven D. Vaughn,
Director, Office of New Animal Drug Evaluation, Center for Veterinary Medicine.

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

RIN 1545–BF94

Deduction for Qualified Film and Television Production Costs

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations and removal of temporary regulations.

SUMMARY: This document contains final regulations relating to deductions for the costs of producing qualified film and television productions. These final regulations reflect changes to the law made by the American Jobs Creation Act of 2004 and the Gulf Opportunity Zone Act of 2005, and affect persons that produce film and television productions within the United States.

DATES: Effective Date: These regulations are effective on September 29, 2011.

Applicability Dates: For dates of applicability, see §1.181–6.

FOR FURTHER INFORMATION CONTACT: Bernard P. Harvey, (202) 622–4930 (not a toll-free number).

SUPPLEMENTARY INFORMATION: Paperwork Reduction Act

The collection of information contained in these final regulations has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3507(d)) under control number 1545– 2059. The collection of information in these final regulations is in §§ 1.181–1, 1.181–2, and 1.181–3. This information is required to enable the IRS to verify that a taxpayer is entitled to the deduction.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number.

Books and records relating to a collection of information must be