

**PART 320—INITIAL DETERMINATIONS UNDER THE RAILROAD UNEMPLOYMENT INSURANCE ACT AND REVIEWS OF AND APPEALS FROM SUCH DETERMINATIONS**

4. The authority citation for part 320 continues to read as follows:

**Authority:** 45 U.S.C. 355 and 362(1).

5. In § 320.6, paragraph (c) introductory text is revised to read as follows:

**§ 320.6 Adjudicating office.**

\* \* \* \* \*

(c) *Field Service-Headquarters.* Field Service-Headquarters staff are authorized to make determinations on any of the issues listed in paragraph (b) of this section. In addition, Field Service-Headquarters staff are authorized to make initial determinations on the following issues:

\* \* \* \* \*

6. In § 320.10, paragraph (c) is revised to read as follows:

**§ 320.10 Reconsideration of initial determination.**

\* \* \* \* \*

(c) *Notice of decision.* The adjudicating office shall, as soon as possible, render a decision on the request for reconsideration. If a decision rendered by a district office, as the adjudicating office, sustains the initial determination, either in whole or in part, the decision shall be referred to the appropriate Field Service-Headquarters staff for review prior to issuance. The party who requested reconsideration shall be notified, in writing, of the decision on reconsideration no later than 15 days from the date of the decision or, where the Field Service-Headquarters staff has conducted a review of the decision, within 7 days following the completion of the review. If the decision results in denial of benefits, the claimant shall be notified of the right to appeal as provided in § 320.12 of this part. If the decision results in payment of benefits, the base-year employer(s) shall be notified of the right to appeal as provided in § 320.12 of this part.

\* \* \* \* \*

**PART 345—EMPLOYERS' CONTRIBUTIONS AND CONTRIBUTION REPORTS**

7. The authority citation for part 345 continues to read as follows:

**Authority:** 45 U.S.C. 362(1).

8. Revise § 345.202 to read as follows:

**§ 345.202 Consolidated employer records.**

(a) *Establishing a consolidated employer record.* Two or more employers that are under common ownership or control may request the Board to consolidate their individual employer records into a joint individual employer record. Such joint individual employer record shall be treated as though it were a single employer record. A request for such consolidation shall be made to the Director of Policy and Systems, and such consolidation shall be effective commencing with the calendar year following the year of the request.

(b) *Discontinuance of a consolidated employer record.* Two or more employers that have established and maintained a consolidated employer record will be permitted to discontinue such consolidated record only if the individual employers agree to an allocation of the consolidated employer record and such allocation is approved by the Director of Policy and Systems. The discontinuance of the consolidated record shall be effective commencing with the calendar year following the year of the Director of Policy and Systems' approval.

9. In § 345.307 paragraphs (a) and (b) are revised to read as follows:

**§ 345.307 Rate protest.**

(a) *Request for reconsideration.* An employer may appeal a determination of a contribution rate computed under this part by filing a request for reconsideration with the Director of Policy and Systems within 90 days after the date on which the Board notified the employer of its rate of contribution for the next ensuing calendar year. Within 45 days of the receipt of a request for reconsideration, the Director shall issue a decision on the protest.

(b) *Appeal to the Board.* An employer aggrieved by the decision of the Director of Policy and Systems under paragraph (a) of this section may appeal to the Board. Such appeal shall be filed with the Secretary to the Board within 30 days after the date on which the Director notified the employer of the decision on reconsideration. The Board may decide such appeal without a hearing or, in its discretion, may refer the matter to a hearings officer pursuant to part 319 of this chapter.

\* \* \* \* \*

Dated: February 1, 2012.

By Authority of the Board.

**Martha P. Rico, for the Board,**  
*Secretary to the Board.*

[FR Doc. 2012-2808 Filed 2-13-12; 8:45 am]

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**26 CFR Part 1**

[REG-132736-11]

RIN 1545-BK49

**Foreign Tax Credit Splitting Events**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of proposed rulemaking by cross-reference to temporary regulations.

**SUMMARY:** In the Rules and Regulations section in this issue of the **Federal Register**, the IRS is issuing temporary regulations that provide guidance relating to a new provision of the Internal Revenue Code (Code) that addresses situations in which foreign income taxes have been separated from the related income. Those regulations are necessary to provide guidance on applying the new statutory provision, which was enacted as part of legislation commonly referred to as the Education Jobs and Medicaid Assistance Act (EJMAA) on August 10, 2010. The text of those temporary regulations published in this issue of the **Federal Register** also serves as the text of these proposed regulations.

**DATES:** Comments and requests for a public hearing must be received by May 14, 2012.

**ADDRESSES:** Send submissions to CC:PA:LPD:PR (REG-132736-11), room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG-132736-11), Courier's desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20044, or sent electronically, via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (IRS REG-132736-11).

**FOR FURTHER INFORMATION CONTACT:** Concerning the regulations, Suzanne M. Walsh, (202) 622-3850; concerning submissions of comments, Oluwafunmilayo Taylor, (202) 622-7180 (not toll-free numbers).

**SUPPLEMENTARY INFORMATION:**

**Background and Explanation of Provisions**

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** contain amendments to the Income Tax Regulations (26 CFR part 1) which

provide rules relating to a new provision of the Code that was enacted as part of EJMMA (Pub. L. 111–226, 124 Stat. 2389 (2010)) which addresses situations in which foreign income taxes have been separated from the related income. The text of those regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the temporary regulations and these proposed regulations. The regulations affect taxpayers claiming foreign tax credits.

### Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It has also been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because the regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f), these regulations have been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

### Comments and Requests for Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any comments that are submitted timely to the IRS as prescribed in this preamble under **ADDRESSES**. The Treasury Department and the IRS request comments on all aspects of the proposed rules. All comments will be available at [www.regulations.gov](http://www.regulations.gov) or upon request. A public hearing will be scheduled if requested in writing by any person that timely submits comments. If a public hearing is scheduled, notice of the date, time, and place for the public hearing will be published in the **Federal Register**.

### Drafting Information

The principal author of these regulations is Suzanne M. Walsh of the Office of Associate Chief Counsel (International). However, other personnel from the IRS and the Treasury Department participated in their development.

### List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

### Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

#### PART 1—INCOME TAXES

**Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

**Par. 2.** Section 1.704–1 is amended as follows:

1. Paragraph (b)(1)(ii)(b)(3) is added.
  2. Paragraph (b)(4)(viii)(d)(3) and paragraph (b)(5) *Example 24* are revised.
- The addition and revisions read as follows:

#### § 1.704–1 Partner's distributive share.

\* \* \* \* \*

(b) \* \* \*

(1) \* \* \*

(ii) \* \* \*

(b) \* \* \*

(3) [The text of the proposed amendments to § 1.704–1(b)(1)(ii)(b)(3) is the same as the text of § 1.704–1T(b)(1)(ii)(b)(3) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(4) \* \* \*

(viii) \* \* \*

(d) \* \* \*

(3) [The text of the proposed amendments to § 1.704–1(b)(4)(viii)(d)(3) is the same as the text of § 1.704–1T(b)(4)(viii)(d)(3) published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

(5) \* \* \*

*Example 24.* [The text of the proposed amendments to § 1.704–1(b)(5) *Example 24* is the same as the text of §§ 1.704–1T(b)(5) *Example 24* published elsewhere in this issue of the **Federal Register**.]

\* \* \* \* \*

**Par. 3.** Section 1.909–0 is added to read as follows:

#### § 1.909–0 Outline of regulation provisions for section 909.

[The text of proposed § 1.909–0 is the same as the text of § 1.909–0T published elsewhere in this issue of the **Federal Register**.]

**Par. 4.** Sections 1.909–1 through 1.909–6 are added to read as follows:

#### § 1.909–1 Definitions and special rules.

[The text of proposed § 1.909–1 is the same as the text of § 1.909–1T(a) through (e) published elsewhere in this issue of the **Federal Register**.]

#### § 1.909–2 Splitter arrangements.

[The text of proposed § 1.909–2 is the same as the text of § 1.909–2T(a) through (c) published elsewhere in this issue of the **Federal Register**.]

#### § 1.909–3 Rules regarding related income and split taxes.

[The text of proposed § 1.909–3 is the same as the text of § 1.909–3T(a) through (c) published elsewhere in this issue of the **Federal Register**.]

#### § 1.909–4 Coordination rules.

[The text of proposed § 1.909–4 is the same as the text of § 1.909–4T(a) through (b) published elsewhere in this issue of the **Federal Register**.]

#### § 1.909–5 2011 and 2012 Splitter arrangements.

[The text of proposed § 1.909–5 is the same as the text of § 1.909–5T(a) through (c) published elsewhere in this issue of the **Federal Register**.]

#### § 1.909–6 Pre-2011 foreign tax credit splitting events.

[The text of proposed § 1.909–6 is the same as the text of § 1.909–6T(a) through (h) published elsewhere in this issue of the **Federal Register**.]

Steven T. Miller,

*Deputy Commissioner for Services and Enforcement.*

[FR Doc. 2012–3350 Filed 2–9–12; 4:15 pm]

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## DEPARTMENT OF THE INTERIOR

### Office of Surface Mining Reclamation and Enforcement

#### 30 CFR Part 935

[SATS No. OH–252–FOR; Docket ID OSM 2011–0003]

### Ohio Regulatory Program

**AGENCY:** Office of Surface Mining Reclamation and Enforcement (OSM), Interior.

**ACTION:** Proposed rule; reopening of the public comment period and opportunity for public hearing on the proposed amendment.

**SUMMARY:** We are announcing receipt of a proposed amendment to the Ohio regulatory program (the “Ohio program”) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA or the Act) and reopening the public comment period. The comment period is being reopened to incorporate changes that Ohio made to its initial amendment submission of 2007 regarding Ohio’s alternative bonding