

extension would therefore have a *de minimus* impact on the overall safety of U.S. highways.

2. The petitioner stated that the exempted vehicles would comply with all FMVSSs other than the provisions that are subject to the extension request.

3. Lamborghini stated that a denial of the requested exemption would affect its goodwill, dealers, and service personnel by their inability to continue business with the Murcielago (*i.e.*, to have a top-of-the-line model available for U.S. dealers).

4. Lamborghini stated that the Murcielago is likely to be operated only on a limited basis and the requested extension will have a negligible impact on the overall safety of U.S. highways. The petitioner stated that research indicates that the Murcielago is driven on average only about 5,000 miles per year.

5. Lamborghini stated that by its very nature, it is extremely rare that the Murcielago transports children.

6. The petitioner cited the Murcielago's safety record, which it called excellent. Both in the U.S. and the rest of the world, Lamborghini stated that it knows of no injuries caused by the Murcielago's current air bag system. Lamborghini stated that given the very low volume of Lamborghini sales, such instances of death or injury, if they were to occur, would be known to the company. Therefore, Lamborghini stated, the vehicle guarantees a very high safety level even without an advanced air bag system, due, in part, to the crashworthiness design of the vehicle necessitated by its very high performance.

7. Lamborghini argued that if the exemption is not granted, U.S. consumer choice would be harmed and that the agency has long maintained that the National Traffic and Motor Vehicle Safety Act seeks, if possible, to avoid limiting consumer choice.

8. Lamborghini stated that it provides as standard equipment safety features that are not required by the FMVSS, which it states are in the public interest, including: passenger air bag on-off switch (which serves a key purpose at which advanced air bags are aimed—protection of smaller occupants), antilock brake system (ABS), traction control, 4-wheel drive, occupant protection in a frontal pole test at 35 kilometers per hour, and roadster roof crush resistance at 2.5 times the mass of vehicle.

#### V. Issuance of Notice of Final Action

We are providing a 30-day comment period. After considering public

comments and other available information, we will publish a notice of final action on the application in the **Federal Register**.

Issued on: September 17, 2009.

**Stephen R. Kratzke,**

*Associate Administrator for Rulemaking.*

[FR Doc. E9-22799 Filed 9-21-09; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

September 15, 2009.

The Department of the Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the date of publication of this notice. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, and 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

*Dates:* Written comments should be received on or before October 22, 2009 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-2142.

*Type of Review:* Extension.

*Form:* 8038-CP.

*Title:* Form 8038-CP—Return for Credit Payments to Issuers of Qualified Bonds.

*Description:* Form 8038-CP, Return for Credit Payments to Issuers of Qualified Bonds, will be used to make direct payments to State and local governments. The American Recovery and Reinvestment Act of 2009, Public Law 111-5, provides State and local governments with the option of issuing a tax credit bond instead of a tax-exempt governmental obligation bond. The bill gives State and local governments the option to receive a direct payment from the Federal government equal to a subsidy that would have been received through the Federal tax credit for bonds.

*Respondents:* State, Local, and Tribal Governments.

*Estimated Total Burden Hours:* 134,600 hours.

*OMB Number:* 1545-2141.

*Type of Review:* Extension.

*Title:* NOT-2009-31—Election and Notice Procedures for Multiemployer

Plans under Sections 204 and 205 of WRERA.

*Description:* The guidance in this notice implements temporary, elective relief under the Workers, Retirees, and Employers Relief Act of 2008 (WRERA), which was enacted this past December, for multiemployer pension plans from certain funding requirements.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 1,600 hours.

*OMB Number:* 1545-1993.

*Type of Review:* Extension.

*Title:* Notice 2006-54, Alternative Fuel Motor Vehicle Credit.

*Description:* This notice sets forth a process that allows taxpayers who purchase alternative fuel motor vehicles to rely on the domestic manufacturer's (or, in the case of a foreign manufacturer, its domestic distributor's) certification that both a particular make, model, and year of vehicle qualifies as an alternative fuel motor vehicle under Sec. 30B(a)(4) and (e) of the Internal Revenue Code and the amount of the credit allowable with respect to the vehicle.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 600 hours.

*OMB Number:* 1545-1801.

*Type of Review:* Extension.

*Title:* Revenue Procedure 2002-67, Settlement of Section 351 Contingent Liability Tax Shelter Cases.

*Description:* This revenue procedure prescribes procedures for taxpayers who elect to participate in a settlement initiative aimed at resolving tax shelter cases involving contingent liability transactions that are the same or similar to those described in Notice 2001-17 ("contingent liability transactions"). There are two resolution methodologies: a fixed concession procedure and a fast track dispute resolution procedure that includes binding arbitration.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 7,500 hours.

*OMB Number:* 1545-1837.

*Type of Review:* Extension.

*Title:* Revenue Procedure 2003-36, Industry Issue Program.

*Description:* Revenue Procedure 2003-36 describes the procedures for business taxpayers, industry associations, and others representing business taxpayers to submit issues for resolution under the IRS's Industry Issues Resolution Program.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 2,000 hours.

*OMB Number:* 1545–1814.

*Type of Review:* Extension.

*Form:* 1099–CAP.

*Title:* Changes in Corporate Control and Capital Structure.

*Description:* Any corporation that undergoes reorganization under Regulation section 1.6043–4T with stock, cash, and other property over \$100 million must file Form 1099–CAP with the IRS shareholders.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 67 hours.

*OMB Number:* 1545–2140.

*Type of Review:* Extension.

*Form:* 8935, 8935–T.

*Title:* Form 8935—Airplane Payments Report.

*Description:* Form 8935 will provide to the employee, current or former, the amount of the payment that was received from the airline that is eligible for rollover treatment into a Roth IRA. Form 8935–T is a new transmittal form developed for filing information reporting Forms 8935, Airline Payments Reports, with the Service via paper filing.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 44 hours.

*OMB Number:* 1545–2143.

*Type of Review:* Extension.

*Title:* Notice 2009–26, Build America Bonds and Direct Payment Subsidy Implementation.

*Description:* This Notice provides guidance on the new tax incentives for Build America Bonds under § 54AA of the Internal Revenue Code (“Code”) and the implementation plans for the refundable credit payment procedures for these bonds. This Notice includes guidance on the modified Build America Bond program for Recovery Zone Economic Development Bonds under § 1400U–2 of the Code. This Notice provides guidance on the initial refundable credit payment procedures, required elections, and information reporting. This Notice solicits public comments on the refundable credit payment procedures for these bonds. This Notice is intended to facilitate prompt implementation of the Build America Bond program and to enable state and local governments to begin issuing these bonds for authorized purposes to promote economic recovery and job creation.

*Respondents:* State, Local, and Tribal Governments.

*Estimated Total Burden Hours:* 15,000 hours.

*OMB Number:* 1545–1014.

*Type of Review:* Extension.

*Form:* 1066, Schedule Q (Form 1066).

*Title:* Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return; Schedule Q (Form 1066) Quarterly Notice to Residual Interest Holder of REMIC Taxable Income or Net Loss.

*Description:* Form 1066 and Schedule Q (Form 1066) are used by a real estate mortgage investment conduit (REMIC) to figure its tax liability and income and other tax-related information to pass through to its residual holders. IRS uses the information to determine the correct tax liability of the REMIC and its residual holders.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 756,580 hours.

*OMB Number:* 1545–2001.

*Type of Review:* Extension.

*Title:* Rev. Proc. 2006–16, Renewal Community Depreciation Provisions

*Description:* This revenue procedure provides the time and manner for states to make retroactive allocations of commercial revitalization expenditure amounts to certain buildings placed in service in the expanded area of renewal community pursuant to Sec. 1400E(g) of the Internal Revenue Code.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 150 hours.

*Clearance Officer:* R. Joseph Durbala, (202) 622–3634, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Shagufta Ahmed, (202) 395–7873, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Celina Elphage,**

*Treasury PRA Clearance Officer.*

[FR Doc. E9–22783 Filed 9–21–09; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Financial Management Service

#### Senior Executive Service; Financial Management Service Performance Review Board (PRB)

**AGENCY:** Financial Management Service, Treasury.

**ACTION:** Notice.

**SUMMARY:** This notice announces the appointment of members to the Financial Management Service (EMS) Performance Review Board (PRB).

**DATES:** This notice is effective on September 22, 2009.

#### FOR FURTHER INFORMATION CONTACT:

Wanda J. Rogers, Deputy Commissioner, Financial Management Service, 401 14th Street, SW., Washington, DC; telephone (202) 874–7000.

**SUPPLEMENTARY INFORMATION:** Pursuant to U.S.C. 4314(c)(4), this notice is given of the appointment of individuals to serve as members of the FMS PRB. This Board reviews the performance appraisals of career senior executives below the Assistant Commissioner level and makes recommendations regarding ratings, bonuses, and other personnel actions. Four voting members constitute a quorum. The names and titles of the EMS PRB members are as follows:

#### *Primary Members:*

Wanda J. Rogers, Deputy Commissioner  
Scott H. Johnson, Assistant  
Commissioner, Debt Management  
Services  
Sheryl R. Morrow, Assistant  
Commissioner, Federal Finance  
Rita Bratcher, Assistant Commissioner,  
Payment Management  
Charles R. Simpson, Assistant  
Commissioner, Information Resources  
D. James Sturgill, Assistant  
Commissioner, Governmentwide  
Accounting  
David Rebich, Assistant Commissioner,  
Management (Chief Financial Officer)

Dated: September 8, 2009.

**Wanda J. Rogers,**

*Deputy Commissioner.*

[FR Doc. E9–22649 Filed 9–21–09; 8:45 am]

**BILLING CODE M**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG–124312–02]

#### Proposed Collection; Comment Request for Regulation Project

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

**ACTION:** Notice and request for comments.

**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