

rollovers to assure State law is consistent with the amendment.

#### 4. *Amendment to Federal Law.*

Section 3304(a)(15), FUTA, requires, as a condition of employers in a State receiving credit against the Federal unemployment tax, that the State law provide that the amount of UC payable to an individual be reduced for any week which begins in a period with respect to which the individual is "receiving a governmental or other pension, retirement or retired pay, annuity, or any other similar periodic payment which is based on the previous work of such individual . \* \* \*" This section goes on to provide certain exceptions to this requirement that are not relevant here.

The Pension Protection Act of 2006 added new language to the end of section 3304(a), FUTA, providing that UC "shall not be reduced under paragraph (15)" due to any retirement payment "not includible in gross income of the individual for the taxable year in which paid because it was part of a rollover distribution." The Worker, Retiree, and Employer Recovery Act of 2008 deleted this language, redesignated existing provisions of section 3304(a)(15), FUTA, and added the following new language:

(B) the amount of compensation shall not be reduced on account of any payments of governmental or other pensions, retirement or retired pay, annuity, or other similar payments which are not includible in the gross income of the individual for the taxable year in which it was paid because it was part of a rollover distribution \* \* \*.

5. *Effect of Amendment.* Prior to the 2006 amendment, States were free to determine whether rollover distributions would cause a reduction in UC. (See UIPL 22-87, Change 2, which this UIPL rescinds.) The effect of the 2006 amendment was ambiguous as it was unclear whether it prohibited the reduction of UC due to rollover distributions or merely clarified that FUTA did not require this reduction. The 2008 amendment is clear that States may not reduce UC due to payments "which are not includible in the gross income of the individual for the taxable year in which it was paid because it was part of a rollover distribution . \* \* \*" In summary, as a result of the 2008 amendment, States are prohibited from reducing UC due to these nontaxable distributions; whether to reduce taxable distributions remains a matter for the State to determine.

Whether a rollover distribution is "not includible in the gross income of the individual" for a taxable year is determined under IRS guidelines. In general, a distribution from an eligible

retirement plan is not includible in gross income when the taxpayer "rolls over" the distribution to another eligible retirement plan within 60 days.

Rollovers may occur in two ways. If the distribution is rolled over directly from one eligible retirement plan to another, the amount will not be includible in gross income, and FUTA therefore prohibits reduction of UC due to this rollover. If the distribution is paid directly to the individual, any amount of the requested distribution the individual pays into a qualified retirement plan within 60 days is not includible in gross income, meaning that a State may not reduce UC by that amount. Conversely, any amount distributed to the individual that the individual does *not* timely pay into another eligible retirement plan is includible in gross income; States may therefore elect to either reduce the individual's UC by that amount or not.

For further information on rollovers and their tax status, see IRS Tax Topic 413—Rollovers from Retirement Plans and IRS Publications 575 and 590. These documents are available at <http://www.irs.gov>.

As noted above, States remain free to determine whether to reduce UC due to a taxable distribution. If a State chooses to reduce UC due to taxable distributions, it must determine that a distribution is in fact taxable. Making this determination can be highly technical and time consuming, especially because the distribution's tax status is controlled by the 60-day timeframe, with the result that the tax status of the distribution may not be known until well after the initial payment of UC has been made.

6. *Effective Date.* According to section 112 of the Worker, Retiree, and Employer Recovery Act of 2008, the amendment "shall take effect as if included in the provisions of" the Pension Protection Act of 2006 "to which the amendments relate." Because the Department recognizes that States that are not able to make the change through administrative interpretation may need time to introduce and enact conforming legislation to meet the requirements of Public Law 110-458, the Department will take no enforcement action prior to October 31, 2009.

7. *Effect of Redesignation on Departmental Issuances.* As noted above, the Worker, Retiree, and Employer Recovery Act of 2008 redesignated existing provisions of section 3304(a)(15), FUTA. As a result, the Department's previous issuances on this section no longer necessarily cite the correct paragraphs, clauses, and

subclauses. The redesignation of these provisions does not affect the Department's interpretation of the requirements of Federal law as contained in UIPL 22-87, its changes, or other departmental issuances, except that UIPL 22-87, Change 2, has been rescinded.

8. *Action.* State administrators should review existing State law provisions to assure consistency with Federal UC law requirements and take appropriate action to obtain any needed legislation.

9. *Inquiries.* Please direct any questions to your Regional Office.

Dated: This tenth day of August 2009.

**Jane Oates,**

*Assistant Secretary of Labor, Employment and Training Administration.*

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**BILLING CODE 4510-FW-P**

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## NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

### National Endowment for the Arts; Arts Advisory Panel

Pursuant to Section 10(a)(2) of the Federal Advisory Committee Act (Pub. L. 92-463), as amended, notice is hereby given that three meetings of the Arts Advisory Panel to the National Council on the Arts will be held at the Nancy Hanks Center, 1100 Pennsylvania Avenue, NW., Washington, DC 20506 as follows (ending times are approximate):

*Literature (application review):* September 9-11, 2009 in Room 716. A portion of this meeting, from 12:30 p.m. to 1 p.m. on September 11th, will be open to the public for policy discussion. The remainder of the meeting, from 9 a.m. to 6:30 p.m. on September 9th and 10th, and from 9 a.m. to 12:30 p.m. and 1 p.m. to 4 p.m. on September 11th, will be closed.

*Learning in the Arts (application review):* September 15-16, 2009 in Room 716. A portion of this meeting, from 4 p.m. to 4:30 p.m. on September 16th, will be open to the public for policy discussion. The remainder of the meeting, from 9 a.m. to 5:30 p.m. on September 15th, and from 9 a.m. to 4 p.m. and 4:30 p.m. to 5:30 p.m. on September 16th, will be closed.

*Learning in the Arts (application review):* September 21-25, 2009 in Room 716. A portion of this meeting, from 2:30 p.m. to 3 p.m. on September 25th, will be open to the public for policy discussion. The remainder of the meeting, from 9 a.m. to 6 p.m. on September 21st through 24th and from 9 a.m. to 2:30 p.m. and 3 p.m. to 3:30 p.m. on September 25th, will be closed.

The closed portions of meetings are for the purpose of Panel review, discussion, evaluation, and recommendations on financial assistance under the National Foundation on the Arts and the Humanities Act of 1965, as amended, including information given in confidence to the agency. In accordance with the determination of the Chairman of February 28, 2008, these sessions will be closed to the public pursuant to subsection (c)(6) of section 552b of Title 5, United States Code.

Any person may observe meetings, or portions thereof, of advisory panels that are open to the public, and if time allows, may be permitted to participate in the panel's discussions at the discretion of the panel chairman. If you need special accommodations due to a disability, please contact the Office of AccessAbility, National Endowment for the Arts, 1100 Pennsylvania Avenue, NW., Washington, DC 20506, 202/682-5532, TDY-TDD 202/682-5496, at least seven (7) days prior to the meeting.

Further information with reference to these meetings can be obtained from Ms. Kathy Plowitz-Worden, Office of Guidelines & Panel Operations, National Endowment for the Arts, Washington, DC 20506, or call 202/682-5691.

Dated: August 11, 2009.

**Kathy Plowitz-Worden,**

*Panel Coordinator, Panel Operations,  
National Endowment for the Arts.*

[FR Doc. E9-19472 Filed 8-13-09; 8:45 am]

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## NATIONAL SCIENCE FOUNDATION

### Advisory Committee For Biological Sciences; Notice of Meeting

In accordance with the Federal Advisory Committee Act (Pub. L., 92-463, as amended), the National Science Foundation announces the following meeting:

*Name:* Advisory Committee for Biological Sciences (BIO) #1110.

*Date and Time:* September 10, 2009—8:30 a.m.—5 p.m., September 11, 2009—8:30 a.m.—3 p.m.

*Place:* National Science Foundation, 4201 Wilson Blvd., Arlington, VA 22230, Room 375.

*Type of Meeting:* Open.

*Contact Person:* Dr. Joann Roskoski, Executive Officer, Biological Sciences, Room 605, National Science Foundation, 4201 Wilson Boulevard, Arlington, VA 22230; *Tel No.:* (703) 292-8400.

*Minutes:* May be obtained from the contact person listed above.

*Purpose of Meeting:* The Advisory Committee for BIO provides advice, recommendations, and oversight concerning

major program emphases, directions, and goals for the research-related activities of the divisions that make up BIO.

*Agenda:*

- Assistant Director, BIO reports on the American Recovery and Reinvestment Act and FY'09 Budget.
- Undergraduate Education in Biology.
- Environmental Research and Education Report.
- National Ecological Observatory Network Report.

Dated: August 11, 2009.

**Susanne Bolton,**

*Committee Management Officer.*

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**BILLING CODE 7555-01-P**

## NATIONAL SCIENCE FOUNDATION

### Advisory Committee for Environmental Research and Education; Notice of Meeting

In accordance with the Federal Advisory Committee Act (Pub. L. 92-463, as amended), the National Science Foundation announces the following meeting:

*Name:* Advisory Committee for Environmental Research and Education (9487).

*Dates:* September 9, 2009, 9 a.m.—5 p.m. and September 10, 2009, 9 a.m.—1 p.m.

*Place:* Stafford I, Room 1235, National Science Foundation, 4201 Wilson Blvd., Arlington, Virginia 22230.

*Type of Meeting:* Open.

*Contact Person:* Alan Tessier, National Science Foundation, Suite 635, 4201 Wilson Blvd, Arlington, Virginia 22230. Phone 703-292-7198.

*Minutes:* May be obtained from the contact person listed above.

*Purpose of Meeting:* To provide advice, recommendations, and oversight concerning support for environmental research and education.

#### Agenda

##### September 9

Introduction of New Members.

Update on recent NSF environmental activities.

Public release of the Committee's report:

*Transitions and Tipping Points in Complex Environmental Systems.*

Discussion with Dr. Arden L. Bement, NSF Director.

##### September 10

Discussion of Future AC/ERE activities.

Joint session with Advisory Committee for Biological Sciences.

Dated: August 11, 2009.

**Susanne Bolton,**

*Committee Management Officer.*

[FR Doc. E9-19476 Filed 8-13-09; 8:45 am]

**BILLING CODE 7555-01-P**

## NUCLEAR REGULATORY COMMISSION

[Docket No. NRC-2009-0155]

### Agency Information Collection Activities: Submission for the Office of Management and Budget (OMB) Review; Comment Request

**AGENCY:** U. S. Nuclear Regulatory Commission (NRC).

**ACTION:** Notice of the OMB review of information collection and solicitation of public comment.

**SUMMARY:** The NRC has recently submitted to OMB for review the following proposal for the collection of information under the provisions of the Paperwork Reduction Act of 1995 (44 U.S.C. Chapter 35). The NRC hereby informs potential respondents that an agency may not conduct or sponsor, and that a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. The NRC published a **Federal Register** Notice with a 60-day comment period on this information collection on April 30, 2009.

1. *Type of submission, new, revision, or extension:* Extension.

2. *The title of the information collection:* 10 CFR part 150,

“Exemptions and Continued Regulatory Authority in Agreement States and in Offshore Waters under section 274.”

3. *Current OMB approval number:* 3150-0032.

4. *The form number if applicable:* N/A.

5. *How often the collection is required:* How often the collection is required: 10 CFR 150.16(b), 150.17(c), and 150.19(c) require the submission of reports following specified events, such as the theft or unlawful diversion of licensed radioactive material. The source material inventory reports required under 10 CFR 150.17(b) must be submitted annually by certain licensees.

6. *Who will be required or asked to report:* Agreement State licensees authorized to possess source or special nuclear material at certain types of facilities, or at any one time and location in greater than specified amounts. In addition, persons engaging in activities in non-Agreement States, in areas of exclusive Federal jurisdiction within Agreement States, or in offshore waters.

7. *An estimate of the number of annual responses:* 8.

8. *The estimated number of annual respondents:* 15.