

with the terms of the revenue procedure to continue using the LIFO inventory method despite previous violations of the LIFO conformity requirements of section 472(c) or (e)(2). Revenue Procedure 98-46 modifies Revenue Procedure 97-44 by allowing medium- and heavy-duty truck dealers to take advantage of the favorable relief provided in Revenue Procedure 97-44.

*Respondents:* Private sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 100,000 hours.

*OMB Number:* 1545-1704.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Revenue Procedure 2000-41 (Change in Minimum Funding Method).

*Form Number:*

*Abstract:* This revenue procedure provides a mechanism whereby a plan sponsor or plan administrator may obtain a determination from the Internal Revenue Service that its proposed change in the method of funding its pension plan(s) meets the standards of section 412 of the Internal Revenue Code.

*Respondents:* Private sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 5,400 hours.

*OMB Number:* 1545-1451.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* REG-248900-96 (TD 8712—Final), Definition of Private Activity Bonds.

*Abstract:* Section 103 provides generally that interest on certain State or local bonds is excluded from gross income. However, under sections 103(b)(1) and 141, interest on private activity bonds (other than qualified bonds) is not excluded. The regulations provide rules, for purposes of section 141, to determine how bond proceeds are measured and used and how debt service for those bonds is paid or secured.

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

*Estimated Total Burden Hours:* 30,100 hours.

*OMB Number:* 1545-1299.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* IA-54-90 (TD 8459—Final) Settlement Funds.

*Abstract:* The reporting requirements affect taxpayers that are qualified settlement funds; they will be required to file income tax returns, estimated income tax returns, and withholding tax

returns. The information will facilitate taxpayer examinations.

*Respondents:* Private sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 3,542 hours.

*Bureau Clearance Officer:* R. Joseph Durbala, Internal Revenue Service, 1111 Constitution Avenue, NW., Room 6129, Washington, DC 20224; (202) 622-3634.

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

**Celina Elphage,**

*Treasury PRA Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

March 17, 2010.

The Department of the Treasury will submit the following public information collection requirements 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. A copy of the submissions may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding these information collections should be addressed to the OMB reviewer listed and to the Treasury PRA Clearance Officer, Department of the Treasury, 1750 Pennsylvania Avenue, NW., Suite 11010, Washington, DC 20220.

**DATES:** Written comments should be received on or before April 23, 2010 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-1447.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Losses on Small Business Stock.  
*Abstract:* Section 1.1244(e)-1(b) of the regulation requires that a taxpayer claiming an ordinary loss with respect to section 1244 stock must have records sufficient to establish that the taxpayer satisfies the requirements of section 1244 and is entitled to the loss. The records are necessary to enable the Service examiner to verify that the stock qualifies as section 1244 stock and to determine whether the taxpayer is entitled to the loss.

*Respondents:* Private sector: Businesses or other for-profits; Individuals or households.

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

*OMB Number:* 1545-2028.

*Type of Review:* Revision of a currently approved collection.

*Title:* Fuel Cell Motor Vehicle Credit.

*Notice Number:* 2008-33.

*Abstract:* This notice sets forth interim guidance, pending the issuance of regulations, relating to the new fuel cell motor vehicle credit under section 30B(a)(1) and (b) of the Internal Revenue Code.

*Respondents:* Private sector: Businesses or other for-profits; Individuals or households.

*Estimated Total Burden Hours:* 200 hours.

*OMB Number:* 1545-2153.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Credit for Carbon Dioxide Sequestration Under Section 45Q.

*Notice Number:* 2009-83.

*Abstract:* This notice sets forth interim guidance, pending the issuance of regulations, relating to the credit for carbon dioxide sequestration (CO<sub>2</sub> sequestration credit) under § 45Q of the Internal Revenue Code.

*Respondents:* Private sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 180 hours.

*Bureau Clearance Officer:* R. Joseph Durbala, Internal Revenue Service, 1111 Constitution Avenue, NW., Room 6129, Washington, DC 20224; (202) 622-3634.

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

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Office of Foreign Assets Control

#### Additional Designations, Foreign Narcotics Kingpin Designation Act

**AGENCY:** Office of Foreign Assets Control, Treasury.

**ACTION:** Notice.

**SUMMARY:** The Treasury Department's Office of Foreign Assets Control ("OFAC") is publishing the names of 15 individuals and 8 entities whose property and interests in property have been blocked pursuant to the Foreign Narcotics Kingpin Designation Act ("Kingpin Act") (21 U.S.C. 1901-1908, 8 U.S.C. 1182).

**DATES:** The designation by the Director of OFAC of the 15 individuals and 8