

Approved: May 5, 2010.

**Gerald Shields,**

*IRS Reports Clearance Officer.*

[FR Doc. 2010-12037 Filed 5-19-10; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[INTL-955-86]

#### 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 existing final regulation, INTL-955-86 (TD 8350), Requirements For Investments to Qualify Under Section 936(d)(4) As Investments in Qualified Caribbean Basin Countries (§ 1.936-10(c)).

**DATES:** Written comments should be received on or before July 19, 2010 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Gerald Shields, Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be directed to Allan Hopkins at Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-6665, or through the Internet at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Requirements For Investments to Qualify Under Section 936(d)(4) As Investments in Qualified Caribbean Basin Countries.

**OMB Number:** 1545-1138.

**Regulation Project Number:** INTL-955-86.

**Abstract:** This regulation relates to the requirements that must be met for an investment to qualify under Internal Revenue code section 936(d)(4) as an investment in qualified Caribbean Basin countries. Income that is qualified

possession source investment income is entitled to a quasi-tax exemption by reason of the U.S. possessions tax credit under Code section 936(a) and substantial tax exemptions in Puerto Rico. Code section 936(d)(4)(C) places certification requirements on the recipient of the investment and the qualified financial institution; and recordkeeping requirements on the financial institution and the recipient of the investment funds to enable the IRS to verify that the investment funds are being used properly and in accordance with the Caribbean Basin Economic Recovery Act.

**Current Actions:** There is no change to this existing regulation.

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

**Affected Public:** Business or other for-profit organizations.

**Estimated Number of Recordkeepers:** 50.

**Estimated Time per Recordkeeper:** 30 hours.

**Estimated Total Annual Recordkeeping Hours:** 1,500.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

**Request for Comments:** Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record.

**Comments are invited on:** (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: April 22, 2010.

**Allan Hopkins,**

*Tax Analyst.*

[FR Doc. 2010-12034 Filed 5-19-10; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Bureau of Engraving and Printing

#### Meaningful Access to United States Currency for Blind and Visually Impaired Persons

**AGENCY:** Bureau of Engraving and Printing, Department of the Treasury.

**ACTION:** Notice of proposed agency action and request for public comments.

**SUMMARY:** The Department of the Treasury (Treasury) and the Bureau of Engraving and Printing (BEP) are issuing this Notice pursuant to the ruling in *American Council of the Blind v. Paulson* that ordered Treasury to provide meaningful access to U.S. currency to people who are blind and visually impaired pursuant to section 504 of the Rehabilitation Act of 1973, as amended. BEP seeks to develop a solution that fully complies with the Court's order and provides people who are blind and visually impaired meaningful access to U.S. currency, while also giving appropriate consideration to the interests of domestic and international users of currency, U.S. businesses, and cash handling and cash-intensive industries. The purposes of this **Federal Register** Notice are to inform the public of the features that BEP intends to propose to the Secretary of the Treasury to accommodate people who are blind and visually impaired in denominating U.S. currency, and to solicit public comment on the proposed accommodations.

**DATES:** Submit comments on or before August 18, 2010.

**ADDRESSES:** See **SUPPLEMENTARY INFORMATION** section for meeting addresses and information about submitting public comments.

**FOR FURTHER INFORMATION CONTACT:** Ellen Gano, 202-874-1200.

#### SUPPLEMENTARY INFORMATION:

By statute, the Secretary of the Treasury has sole authority for approving designs of U.S. Federal Reserve notes (U.S. currency). To develop the designs, Treasury works in collaboration with the Board of Governors of the Federal Reserve System (Board) and the Department of Homeland Security's United States Secret Service (USSS), through the Advanced Counterfeit Deterrence (ACD)