

Abstract: The final regulations require a collection of information in order for a taxpayer to make certain tax elections. The American Jobs Creation Act of 2004 amended the foreign tax credit treatment of dividends from noncontrolled section 902 corporations effective for post-2002 tax years, and the Gulf Opportunity Zone Act of 2005 permitted taxpayers to elect to defer the effective date of these amendments until post-2004 tax years (GOZA election). Treas. Reg. § 1.904-7(f)(9)(ii)(C) requires a taxpayer making the GOZA election to attach a statement to such effect to its next tax return for which the due date (with extensions) is more than 90 days after April 25, 2006. Treas. Reg. § 1.964-1(c)(3) requires certain shareholders making tax elections (section 964 elections) on behalf of a controlled foreign corporation or noncontrolled section 902 corporation to sign a jointly executed consent (that is retained by one designated shareholder) and to attach a statement to their tax returns for the election year.

Current Actions: There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals and Households, Businesses and other for-profit organizations.

Estimated Number of Respondents: 50.

Estimated Time per Respondent: 30 minutes.

Estimated Total Annual Burden Hours: 25.

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: July 29, 2009.

R. Joseph Durbala,

IRS Reports Clearance Officer.

[FR Doc. E9-18888 Filed 8-6-09; 8:45 am]

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DEPARTMENT OF THE TREASURY

Office of Foreign Assets Control

Unblocking of Specially Designated Nationals and Blocked Persons Pursuant to Executive Order 12978

AGENCY: Office of Foreign Assets Control, Treasury.

ACTION: Notice.

SUMMARY: The Treasury Department's Office of Foreign Assets Control ("OFAC") is publishing the name of one individual whose property and interests in property had been unblocked pursuant to Executive Order 12978 of October 21, 1995, *Blocking Assets and Prohibiting Transactions With Significant Narcotics Traffickers*.

DATES: The unblocking and removal from the list of Specially Designated Nationals and Blocked Persons ("SDN List") of the individual identified in this notice whose property and interests in property was blocked pursuant to Executive Order 12978 of October 21, 1995, is effective on July 30, 2009.

FOR FURTHER INFORMATION CONTACT: Assistant Director, Compliance Outreach & Implementation, Office of Foreign Assets Control, Department of the Treasury, Washington, DC 20220, tel.: 202/622-2420.

SUPPLEMENTARY INFORMATION:

Electronic and Facsimile Availability

This document and additional information concerning OFAC are available from OFAC's Web site (<http://www.treas.gov/ofac>) via facsimile through a 24-hour fax-on-demand service, tel.: (202) 622-0077.

Background

On October 21, 1995, the President, invoking the authority, *inter alia*, of the International Emergency Economic Powers Act (50 U.S.C. 1701-1706)

("IEEPA"), issued Executive Order 12978 (60 FR 54579, October 24, 1995) (the "Order"). In the Order, the President declared a national emergency to deal with the threat posed by significant foreign narcotics traffickers centered in Colombia and the harm that they cause in the United States and abroad.

Section 1 of the Order blocks, with certain exceptions, all property and interests in property that are in the United States, or that hereafter come within the United States or that are or hereafter come within the possession or control of United States persons, of: (1) The persons listed in an Annex to the Order; (2) any foreign person determined by the Secretary of the Treasury, in consultation with the Attorney General and Secretary of State: (a) To play a significant role in international narcotics trafficking centered in Colombia; or (b) to materially assist in, or provide financial or technological support for or goods or services in support of, the narcotics trafficking activities of persons designated in or pursuant to the Order; and (3) persons determined by the Secretary of the Treasury, in consultation with the Attorney General and the Secretary of State, to be owned or controlled by, or to act for or on behalf of, persons designated pursuant to the Order.

On July 30, 2009, the Director of OFAC removed from the SDN List one individual listed below, whose property and interests in property was blocked pursuant to the Order.

The listing of the unblocked individual follows:

DUQUE JARAMILLO, German, c/o APOYOS DIAGNOSTICOS S.A., Tulua, Valle, Colombia; DOB 20 Apr 1951; POB Tulua, Valle, Colombia; citizen Colombia; nationality Colombia; Cedula No. 14972076 (Colombia) (individual) [SDNT].

Dated: July 30, 2009.

Adam J. Szubin,

Director, Office of Foreign Assets Control.

[FR Doc. E9-18928 Filed 8-6-09; 8:45 am]

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DEPARTMENT OF VETERANS AFFAIRS

Annual Pay Ranges for Physicians and Dentists of the Veterans Health Administration (VHA)

AGENCY: Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: As required by the "Department of Veterans Affairs Health

Care Personnel Enhancement Act of 2004" (Pub. L. 108-445, dated December 3, 2004) the Department of Veterans Affairs (VA) is hereby giving notice of annual pay ranges for Veterans Health Administration (VHA) physicians and dentists as prescribed by the Secretary for Department-wide applicability. These annual pay ranges are intended to enhance the flexibility of the Department to recruit, develop, and retain the most highly qualified providers to serve our Nation's veterans and maintain a standard of excellence in the VA healthcare system.

DATES: *Effective Dates:* Annual pay ranges are effective on October 11, 2009.

FOR FURTHER INFORMATION CONTACT:

Lauren Kuiper-Rocha, Director, Compensation and Classification Service (055), Office of Human Resources Management, Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 461-7804. This is not a toll-free number.

SUPPLEMENTARY INFORMATION: Under 38 U.S.C. 7431(e)(1)(A), not less often than once every two years, the Secretary must prescribe for Department-wide applicability the minimum and maximum amounts of annual pay that may be paid to VHA physicians and dentists. Further, 38 U.S.C. 7431(e)(1)(B) allows the Secretary to prescribe separate minimum and maximum amounts of pay for a specialty or assignment. In construction of the annual pay ranges, 38 U.S.C. 7431(c)(4)(A) requires the consultation of two or more national surveys of pay for physicians and dentists, as applicable, whether prepared by private, public, or quasi-public entities in order to make a general assessment of the range of pays payable to physicians and dentists. Lastly, 38 U.S.C. 7431(e)(1)(C) states amounts prescribed under paragraph 7431(e) shall be published in the **Federal Register**, and shall not take effect until at least 60 days after date of publication.

Background

The "Department of Veterans Affairs Health Care Personnel Enhancement Act of 2004" (Pub. L. 108-445) was signed by the President on December 3, 2004. The major provisions of the law established a new pay system for Veterans Health Administration (VHA) physicians and dentists consisting of base pay, market pay, and performance pay. While the base pay component is set by statute, market pay is intended to reflect the recruitment and retention needs for the specialty or assignment of a particular physician or dentist at a facility. Further, performance pay is

intended to recognize the achievement of specific goals and performance objectives prescribed annually. These three components create a system of pay that is driven by both market indicators and employee performance, while recognizing employee tenure in VHA.

Discussion

VA identified and utilized salary survey data sources which most closely represent VA comparability in the areas of practice setting, employment environment, and hospital/healthcare system. The Association of American Medical Colleges (AAMC), Hospital and Healthcare Compensation Service (HHCS), Sullivan, Cotter, and Associates (S&C), Physician Executive Management Center (PEMC), and the Survey of Dental Practice published by the American Dental Association (ADA) were collectively utilized as benchmarks from which to prescribe annual pay ranges for physicians and dentists across the scope of assignments/specialties within the Department. While aggregating the data, a preponderance of weight was given to those surveys which most directly resembled the environment of the Department.

In constructing annual pay ranges to accommodate the more than thirty specialties that currently exist in the VA system, VA continued the practice of grouping specialties into consolidated pay ranges. This allows VA to use multiple sources that yield a high number of physician salary data which helps to minimize disparities and aberrations that may surface from data involving smaller numbers of physicians and dentists for comparison and from sample change from year to year. Thus, by aggregating multiple survey sources into like groupings, greater confidence exists that the average compensation reported is truly representative. In addition, aggregation of data provides for a large enough sample size and provides pay ranges with maximum flexibility for pay setting for the more than 16,000 VHA physicians and dentists.

In developing the annual pay ranges, a few distinctive principles were factored into the compensation analysis of the data. The first principle is to ensure that both the minimum and maximum salary is at a level that accommodates special employment situations, from fellowships and medical research career development awards to Nobel Laureates, high-cost areas, and internationally renowned clinicians. The second principle, to attempt to establish a rate range of ± 25 percent of the mean, is imperative to

provide ranges large enough to accommodate career progression, geographic differences, sub-specialization, and special factors. This principle is also the standard recommended by World@Work for professional compensation ranges.

All clinical specialties for VHA physicians and dentists were reviewed against relevant private sector data. The specialties are grouped into five clinical pay ranges that reflect comparable complexity in salary, recruitment, and retention considerations. Two additional pay ranges apply to VHA Chiefs of Staff and physicians and dentists in executive level administrative assignments at the facility, network, or headquarters level.

PAY TABLE 1—CLINICAL SPECIALTY

Tier level	Minimum	Maximum
Tier 1	\$96,539	\$195,000
Tier 2	110,000	210,000
Tier 3	120,000	235,000
Tier 4	130,000	245,000

PAY TABLE 1—COVERED CLINICAL SPECIALTIES

Allergy and Immunology
Endocrinology
Family Practice
Geriatrics
Hospitalist
Infectious Diseases
Internal Medicine
Neurology
Preventive Medicine
Primary Care
Psychiatry
Rheumatology
General Practice—Dentistry
Endodontics
Periodontics
Prosthodontics
Assignments that do not require a specific specialty

PAY TABLE 2—CLINICAL SPECIALTY

Tier level	Minimum	Maximum
Tier 1	\$96,539	\$220,000
Tier 2	115,000	230,000
Tier 3	130,000	240,000
Tier 4	140,000	250,000

PAY TABLE 2—COVERED CLINICAL SPECIALTIES

Critical Care (board certified)
Emergency Medicine
Gynecology
Hematology—Oncology
Nephrology
Pathology
Physiatry
Pulmonary

PAY TABLE 3—CLINICAL SPECIALTY

Tier level	Minimum	Maximum
Tier 1	\$96,539	\$265,000
Tier 2	120,000	275,000
Tier 3	135,000	285,000
Tier 4	145,000	295,000

PAY TABLE 3—COVERED CLINICAL SPECIALTIES

Cardiology (Non-invasive)
Dermatology
Gastroenterology
Nuclear Medicine
Ophthalmology
Oral Surgery
Otolaryngology

PAY TABLE 4—CLINICAL SPECIALTY

Tier level	Minimum	Maximum
Tier 1	\$96,539	\$295,000
Tier 2	125,000	305,000
Tier 3	140,000	325,000
Tier 4	150,000	335,000

PAY TABLE 4—COVERED CLINICAL SPECIALTIES

Anesthesiology

PAY TABLE 4—COVERED CLINICAL SPECIALTIES—Continued

General Surgery
Plastic Surgery
Radiology
Therapeutic Radiology
Urology
Vascular Surgery

PAY TABLE 5—CHIEF OF STAFF

Tier level	Minimum	Maximum
Tier 1	\$150,000	\$275,000
Tier 2	145,000	255,000
Tier 3	140,000	235,000

PAY TABLE 6—EXECUTIVE ASSIGNMENTS

Tier Level	Minimum	Maximum
Tier 1	\$145,000	\$265,000
Tier 2	145,000	245,000
Tier 3	130,000	235,000

PAY TABLE 6—COVERED EXECUTIVE ASSIGNMENTS

Principal Deputy, Deputy and Assistant
Under Secretary for Health

PAY TABLE 6—COVERED EXECUTIVE ASSIGNMENTS—Continued

Chief Officer and Chief Consultant
Network Director, Medical Center Director
and Chief Medical Officer
National Program Manager and other VA
Central Office Physician/Dentist

PAY TABLE 7—CLINICAL SPECIALTY

Tier Level	Minimum	Maximum
Tier 1	\$96,539	\$375,000
Tier 2	140,000	385,000

PAY TABLE 7—COVERED CLINICAL SPECIALTIES

Cardio-Thoracic Surgery
Interventional Cardiology
Interventional Radiology
Neurosurgery
Orthopedic Surgery

Dated: July 31, 2009.

John R. Gingrich,

Chief of Staff, Department of Veterans Affairs.
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