

Decided: November 20, 2008.

By the Board, David M. Konschnik,
Director, Office of Proceedings.

Kulunie L. Cannon,
Clearance Clerk.

[FR Doc. E8-28000 Filed 11-26-08; 8:45 am]

BILLING CODE 4915-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Publication of the Tier 2 Tax Rates

AGENCY: Internal Revenue Service (IRS),
Treasury.

ACTION: Notice.

SUMMARY: Publication of the tier 2 tax rates for calendar year 2009 as required by section 3241(d) of the Internal Revenue Code (26 U.S.C. section 3241). Tier 2 taxes on railroad employees, employers, and employee representatives are one source of funding for benefits under the Railroad Retirement Act.

DATES: The tier 2 tax rates for calendar year 2009 apply to compensation paid in calendar year 2009.

FOR FURTHER INFORMATION CONTACT:
David G. Mills, CC:TEGE:EOEG:ET1,
Internal Revenue Service, 1111

Constitution Avenue, NW., Washington, DC 20224, Telephone Number (202) 622-0047 (not a toll-free number).

Tier 2 Tax Rates: The tier 2 tax rate for 2009 under section 3201(b) on employees is 3.9 percent of compensation. The tier 2 tax rate for 2009 under section 3221(b) on employers is 12.1 percent of compensation. The tier 2 tax rate for 2009 under section 3211(b) on employee representatives is 12.1 percent of compensation.

Dated: November 14, 2008.

Nancy Marks,

*Division Counsel/Associate Chief Counsel
(Tax Exempt and Government Entities).*

[FR Doc. E8-28213 Filed 11-26-08; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

United States Mint

Notification of Van Buren First Spouse Gold Coin Prices

ACTION: Notification of Van Buren First Spouse Gold Coin Prices.

SUMMARY: The United States Mint is setting prices for the Martin Van Buren First Spouse Gold Proof and Uncirculated Coins.

Pursuant to 31 U.S.C. 5112(o), and in accordance with 31 U.S.C. 9701(b)(2)(B), the United States Mint is setting the price of these coins to reflect the market price of gold. These prices are consistent with recently re-priced, previously introduced 2008 First Spouse Gold Coins.

Effective November 25, 2008, the United States Mint will commence selling Van Buren First Spouse Gold Proof and Uncirculated Gold Coins according to the following price schedule:

Description	Price (\$)
Van Buren First Spouse Gold Proof Coin	549.95
Van Buren First Spouse Gold Uncirculated Coin	524.95

FOR FURTHER INFORMATION CONTACT: B. B. Craig, Associate Director for Sales and Marketing; United States Mint; 801 Ninth Street, NW., Washington, DC 20220; or call 202-354-7500.

Dated: November 21, 2008.

Edmund C. Moy,

Director, United States Mint.

[FR Doc. E8-28331 Filed 11-26-08; 8:45 am]

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