

Republic of Guinea,  
 Republic of Equatorial Guinea,  
 State of Eritrea,  
 Republic of Madagascar,  
 Republic of Niger,  
 Somalia,  
 Republic of Sudan,  
 Republic of Zimbabwe.

**Requirements for Submissions:**  
 Comments must be submitted in English. To ensure the most timely and expeditious receipt and consideration of petitions, USTR has arranged to accept on-line submissions via <http://www.regulations.gov>. To submit petitions via this site, enter docket number USTR-2010-0024 on the home page and click "search." The site will provide a search-results page listing all documents associated with this docket. Find a reference to this notice by selecting "notice" under "Document Type" on search-results page and click on the link entitled "Submit a Comment." (For further information on using the <http://www.regulations.gov> Web site, please consult the resources provided on the Web site by clicking on "Help" at the top of the home page.)

The <http://www.regulations.gov> Web site provides the option of making submissions by filling in a "Type comment & Upload file" field, or by attaching a document. USTR prefers comments to be submitted as attachments. When doing this, it is sufficient to type "See attached" in the "Type comment & Upload file" field. Submissions in Microsoft Word (.doc) or Adobe Acrobat (pdf) are preferred.

Persons wishing to file comments containing business confidential information must submit both a business confidential version and a public version. Persons submitting business confidential information should write "See attached BC comments" in the "Type comment & Upload file" field. Any page containing business confidential information must be clearly marked "BUSINESS CONFIDENTIAL" on the top of that page. Persons submitting a business confidential comment must also submit a separate public version of that comment with the business confidential information deleted. Persons should write "See attached public version" in the "Type comment & Upload file" field of the public submission. Submissions should not attach separate cover letters; rather, information that might appear in the cover letter should be included in the comments you submit. Similarly, to the extent possible, please include any exhibits, annexes, or other attachments to a submission in the same file as the submission itself and not as separate files.

Public versions of all documents relating to this review will be available for review no later than two weeks after the due date at <http://www.regulations.gov>, docket number USTR-2010-0024.

**Carmen Suro-Bredie,**  
 Chairman, Trade Policy Staff Committee.

[FR Doc. 2010-24781 Filed 10-1-10; 8:45 am]

**BILLING CODE 3190-W0-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG-139236-07 (TD 9467)]

#### 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, REG-139236-07 (TD 9467), Measurement of Assets and Liabilities for Pension Funding Purposes.

**DATES:** Written comments should be received on or before December 3, 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 regulations should be directed to Joel Goldberger at Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 927-9368, or through the Internet at [Joel.P.Goldberger@irs.gov](mailto:Joel.P.Goldberger@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Measurement of Assets and Liabilities for Pension Funding Purposes.

**OMB Number:** 1545-2095.  
**Regulation Project Number:** REG-139236-07 (TD 9467).

**Abstract:** (These final regulations were issued in two separate NPRMs, which received separate OMB control

numbers of 1545-2095 and 1545-2112. The NPRMs have been combined into a single set of final regulations and the IRS is changing the Information Collection Request (ICR) under OMB control number 1545-2095 and abandoning the ICR under OMB control number 1545-2112. The collections that were under 1545-2112 are being added to 1545-2095.)

In order to implement the statutory provisions under sections 430 and 436, this final regulation contains collections of information in §§ 1.430(f)-1(f), 1.430(h)(2)-1(e), 1.436-1(f), and 1.436-1(h). The information required under § 1.430(f)-1(f) is required in order for plan sponsors to make elections regarding a plan's credit balances upon occasion. The information under § 1.430(g)-1(d)(3) is required in order for a plan sponsor to include as a plan asset a contribution made to avoid a restriction under section 436. The information required under § 1.430(h)(2)-1(e) is required in order for a plan sponsor to make an election to use an alternative interest rate for purposes of determining a plan's funding obligations under § 1.430(h)(2)-1. The information required under §§ 1.436-1(f) and 1.436-1(h) is required in order for a qualified defined benefit plan's enrolled actuary to provide a timely certification of the plan's adjusted funding target attainment percentage (AFTAP) for each plan year to avoid certain benefit restrictions.

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

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

**Affected Public:** Individuals, business or other for-profit organizations, not-for-profit institutions and Federal, state, local or tribal governments.

**Estimated Number of Respondents:** 80,000.

**Estimated Time per Respondent:** 1.5 hrs.

**Estimated Total Annual Burden Hours:** 120,000.

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: September 15, 2010.

**Gerald Shields,**

*IRS Supervisory Tax Analyst.*

[FR Doc. 2010-24761 Filed 10-1-10; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG-157711-02]

#### 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 notice of proposed rulemaking, REG-157711-02 (TD 9424—final), Unified Rule for Loss on Subsidiary Stock.

**DATES:** Written comments should be received on or before December 3, 2010 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Gerald J. 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 R. Joseph Durbala, at (202) 622-3634, or at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet, at *RJoseph.Durbala@irs.gov*.

#### SUPPLEMENTARY INFORMATION:

*Title:* Unified Rule for Loss on Subsidiary Stock.

*OMB Number:* 1545-2096.

*Regulation Project Number:* REG-157711-02 (TD 9424—final).

*Abstract:* This document contains final regulations under sections 358, 362(e)(2), and 1502 of the Internal Revenue Code (Code). The regulations apply to corporations filing consolidated returns, and corporations that enter into certain tax-free reorganizations. The regulations provide rules for determining the tax consequences of a member's transfer (including by deconsolidation and worthlessness) of loss shares of subsidiary stock. In addition, the regulations provide that section 362(e)(2) generally does not apply to transactions between members of a consolidated group. Finally, the regulations conform or clarify various provisions of the consolidated return regulations, including those relating to adjustments to subsidiary stock basis.

*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 Respondents:* 100.

*Estimated Time per Respondent:* 15 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: September 28, 2010.

**R. Joseph Durbala,**

*IRS Tax Analyst.*

[FR Doc. 2010-24756 Filed 10-1-10; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8838

**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 Form 8838, Consent To Extend the Time To Assess Tax Under Section 367—Gain Recognition Agreement.

**DATES:** Written comments should be received on or before December 3, 2010 to be assured of consideration.

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

**FOR FURTHER INFORMATION CONTACT:** Requests for copies of the form and instructions should be directed to R. Joseph Durbala at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-3634, or through the Internet at *RJoseph.Durbala@irs.gov*.

#### SUPPLEMENTARY INFORMATION:

*Title:* Consent To Extend the Time To Assess Tax Under Section 367—Gain Recognition Agreement.