

*Estimated Total Burden Hours:* 280 hours.

*OMB Number:* 1545–1991.

*Type of Review:* Revision.

*Form:* 8804–W.

*Title:* Installment Payments of Section 1446 Tax for Partnerships.

*Description:* Regulations for section 1446 require a worksheet for installment payments of section 1446 tax. Partnerships generally must make installment payments of estimated section 1446 tax if they expect the aggregate tax on the effectively connected taxable income (ECTI) that is allocable to all foreign partners to be \$500 or more.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 31,600 hours.

*OMB Number:* 1545–1996.

*Type of Review:* Extension.

*Title:* Notice 2006–05, Waiver for Reasonable Cause for Failure to Report Loan Origination Fees and Capitalized Interest.

*Description:* This Notice provides information to payees who receive payment of interest on qualified education loans who are unable to comply with the information reporting requirements under section 6050S of the Internal Revenue Code.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 5,000 hours.

*OMB Number:* 1545–2134.

*Type of Review:* Extension.

*Title:* Notice 2009–41—Credit for Residential energy efficient property.

*Description:* This notice provides guidance about the procedures by which a manufacturer can certify that residential energy efficient property qualifies for the § 25D credit. This notice is intended to provide (1) guidance concerning the methods by which manufacturers can provide such certifications to taxpayers, and (2) guidance concerning the methods by which taxpayers can claim such credits.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 350 hours.

*OMB Number:* 1545–1990.

*Type of Review:* Extension.

*Title:* Application of section 338 to Insurance Companies (TD 9377, final).

*Description:* Final regulations under section 197 of the Internal Revenue Code (Code) that apply to a section 197 intangible resulting from an assumption reinsurance transaction, and under section 338 that apply to reserve increases after a deemed asset sale. The

final regulations also provide guidance with respect to existing section 846(e) elections to use historical loss payment patterns. The final regulations apply to insurance companies.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 12 hours.

*Clearance Officer:* R. Joseph Durbala, (202) 622–3634, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

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

**Celina Elphage,**

*Treasury PRA Clearance Officer.*

[FR Doc. E9–17914 Filed 7–27–09; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Report on Section 529 College Savings Plans

**AGENCY:** Departmental Offices, Treasury.  
**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury invites the general public to submit information pertinent to a report it will issue on Section 529 college savings plans. Such information could include data, research studies, opinions citing hard data, or references thereof. The report is an initiative of the Middle Class Task Force chaired by Vice President Joe Biden and was announced in an April 17th press release that can be found at [http://www.whitehouse.gov/the\\_press\\_office/Middle-Class-Task-Force-Holds-Meeting-on-College-Affordability/](http://www.whitehouse.gov/the_press_office/Middle-Class-Task-Force-Holds-Meeting-on-College-Affordability/). The report will examine how people save using 529 plans and whether they are taking appropriate steps to manage risk. In addition, the report will identify options and best practices for making the 529 plans more effective.

**DATES:** Written comments must be received on or before August 14, 2009, to be assured of consideration.

**Submission of Comments:** Please submit comments electronically through the Federal eRulemaking Portal—“Regulations.gov.” Go to <http://regulations.gov>, select “Department of the Treasury” from the agency menu to submit or view public comments. The “How to Use This Site” and “User Tips” links on the Regulations.gov home page provide information on using Regulations.gov, including instructions for submitting or viewing public

comments, viewing other supporting and related materials, and viewing the docket after the close of the comment period.

Please include your name, affiliation, address, e-mail address, and telephone number(s) in your comment. All statements received, including attachments and other supporting materials, are part of the public record and subject to public disclosure. You should submit only information that you wish to make available publicly.

**FOR FURTHER INFORMATION CONTACT:** [529ReportInput@do.treas.gov](mailto:529ReportInput@do.treas.gov).

**SUPPLEMENTARY INFORMATION:** The Treasury Department is particularly interested in data, research studies, opinions citing hard data, or references thereof, relating to the specific questions set forth below.

1. To what extent are Section 529 savings plan investment options prudent and to what extent do they accommodate reasonable attitudes toward risk?

2. To what extent are Section 529 savings plans invested wisely?

a. Is there a tendency for accounts to be too heavily invested in equities?

b. To what extent do account owners sell equities when prices are falling and buy equities when prices are rising?

c. Should plans take steps to better assist account owners in making prudent investment choices? If so, what steps would be appropriate?

3. To what extent are Section 529 savings plan account fees reasonable?

a. How do fees compare with similar retail mutual funds, and what factors might explain any differences?

b. How much variance is there in fees across plans for a similar investment option, and what factors might explain any such variance?

4. To what extent do low- and middle-income families benefit from Section 529 savings plans and Section 529 prepaid tuition plans?

a. How do the financial incentives for participation vary with family income?

b. How does financial aid eligibility affect the financial incentives for participation?

c. How are contributions, account balances, and tax benefits distributed across income groups?

d. Controlling for initial family attitudes toward education, does having a Section 529 savings account increase the beneficiary’s likelihood of attending college?

e. Are state matching grants an effective means of encouraging Section 529 contributions from low- and moderate-income families?

f. Are tax subsidies for saving the most cost effective way to make college

affordable for low- and middle- income families?

5. Do prepaid tuition plans assess a reasonable premium in exchange for reducing participant risks with respect to investment returns and increases in the cost of attending college?

**Alan B. Krueger,**

*Assistant Secretary for Economic Policy.*

[FR Doc. E9-17916 Filed 7-27-09; 8:45 am]

BILLING CODE 4810-25-P

## DEPARTMENT OF THE TREASURY

### Office of Thrift Supervision

#### Suspicious Activity Report

**AGENCY:** Office of Thrift Supervision (OTS), Treasury.

**ACTION:** Notice and request for comment.

**SUMMARY:** The proposed information collection request (ICR) described below has been submitted to the Office of Management and Budget (OMB) for review and approval, as required by the Paperwork Reduction Act of 1995. OTS is soliciting public comments on the proposal.

**DATES:** Submit written comments on or before August 27, 2009. A copy of this ICR, with applicable supporting documentation, can be obtained from RegInfo.gov at <http://www.reginfo.gov/public/do/PRAMain>.

**ADDRESSES:** Send comments, referring to the collection by title of the proposal or by OMB approval number, to OMB and OTS at these addresses: Office of Information and Regulatory Affairs, Attention: Desk Officer for OTS, U.S. Office of Management and Budget, 725 17th Street, NW., Room 10235, Washington, DC 20503, or by fax to (202) 395-6974; and Information Collection Comments, Chief Counsel's Office, Office of Thrift Supervision, 1700 G Street, NW., Washington, DC 20552, by fax to (202) 906-6518, or by e-mail to [infocollection.comments@ots.treas.gov](mailto:infocollection.comments@ots.treas.gov). OTS will post comments and the related index on the OTS Internet Site at <http://www.ots.treas.gov>. In addition, interested persons may inspect comments at the Public Reading Room, 1700 G Street, NW., by appointment. To make an appointment, call (202) 906-5922, send an e-mail to [public.info@ots.treas.gov](mailto:public.info@ots.treas.gov), or send a facsimile transmission to (202) 906-7755.

**FOR FURTHER INFORMATION CONTACT:** For further information or to obtain a copy of the submission to OMB, please contact Ira L. Mills at,

[ira.mills@ots.treas.gov](mailto:ira.mills@ots.treas.gov) (202) 906-6531, or facsimile number (202) 906-6518, Regulations and Legislation Division, Chief Counsel's Office, Office of Thrift Supervision, 1700 G Street, NW., Washington, DC 20552.

**SUPPLEMENTARY INFORMATION:** OTS may not conduct or sponsor an information collection, and respondents are not required to respond to an information collection, unless the information collection displays a currently valid OMB control number. As part of the approval process, we invite comments on the following information collection.

*Title of Proposal:* Suspicious Activity Report.

*OMB Number:* 1550-0003.

*Form Number:* 1601.

*Description:* OTS and the bank regulators, including the Board, adopted the Suspicious Activity Report (SAR) in 1996 to simplify the process through which depository institutions ("banks") inform their regulators and law enforcement about suspected criminal activity. The SAR was updated in 1999 and again in 2003.

In 1992, the Treasury Department was granted broad authority to require suspicious transaction reporting under the Bank Secrecy Act. See 31 U.S.C. 5318(g). The Department of the Treasury's Financial Crimes Enforcement Network, which has been delegated authority to administer the Bank Secrecy Act, joined with the bank regulators in 1996 in requiring, on a consolidated form (the SAR form), reports of suspicious transactions. See 31 CFR 103.18(a).

The filing of SARs is necessary to prevent and detect the laundering of money and other funds at banks.

Banks are required to retain a copy of any SAR filed and supporting documentation for the filing of the SAR for five years. See 31 CFR 103.18(d), 31 CFR 103.38 and 12 CFR 563.180(d)(6).

These documents are necessary for criminal investigations and prosecutions.

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

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

*Estimated Number of Respondents:* 804.

*Estimated Number of Responses:* 58,821.

*Estimated Burden Hours per Response:* 1 hour for the report; 1.8 hours for retention.

*Estimated Frequency of Response:* On occasion.

*Estimated Total Burden:* 164,698 hours.

*Clearance Officer:* Ira L. Mills, (202) 906-6531, Office of Thrift Supervision,

1700 G Street, NW., Washington, DC 20552.

Dated: July 21, 2009.

**Deborah Dakin,**

*Acting Chief Counsel, Office of Thrift Supervision.*

[FR Doc. E9-17846 Filed 7-27-09; 8:45 am]

BILLING CODE 6720-01-P

## DEPARTMENT OF VETERANS AFFAIRS

### Advisory Committee on Disability Compensation; Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under Public Law 92-463 (Federal Advisory Committee Act) that the Advisory Committee on Disability Compensation will meet on August 10-11, 2009, in the Carlton Ballroom at the St. Regis Washington DC, 923 16th and K Streets, NW., from 8:30 a.m. to 5 p.m. each day. The meeting is open to the public.

The purpose of the Committee is to advise the Secretary of Veterans Affairs on the maintenance and periodic readjustment of the VA Schedule for Rating Disabilities. The Committee is to assemble and review relevant information relating to the nature and character of disabilities arising from service in the Armed Forces, provide an ongoing assessment of the effectiveness of the rating schedule and give advice on the most appropriate means of responding to the needs of veterans relating to disability compensation.

On August 10 and the morning of August 11, the Committee will receive briefings about studies on compensation for Veterans with service-connected disabilities and other Veteran benefits programs. On the afternoon of August 11, the Committee will break into subcommittees to prepare recommendations. Time will also be allocated during the afternoon of August 11 for receiving public comments. Public comments will be limited to three minutes each. Individuals wishing to make oral statements before the Committee will be accommodated on a first-come, first-served basis. Individuals who speak are invited to submit 1-2 page summaries of their comments at the time of the meeting for inclusion in the official meeting record.

The public may submit written statements for the Committee's review to Ms. Ersie Farber, Designated Federal Officer, Department of Veterans Affairs, Veterans Benefits Administration (211A), 810 Vermont Avenue, NW., Washington, DC 20420. Any member of the public wishing to attend the meeting