

Participants will have the opportunity to hear about workforce strategies for green jobs, entrepreneurship, training, unemployment and reemployment services, and research and policy tools to manage and improve the systems. A goal of the conference is for participants to gain insight into what works and what can be replicated in communities across the nation. The conference will feature a combination of plenary sessions and workshops, including presentations by ETA leaders.

DATES: The conference runs from 8:30 a.m. to 4:30 p.m. on Tuesday, September 15, 2009 and from 8:30 a.m. to 4 p.m. on Wednesday, September 16, 2009.

FOR FURTHER INFORMATION CONTACT: Registration and additional information for the Recovery and Reemployment Research Conference can be accessed at <http://www.RecoveryandReemployment.com>.

For additional information related to registering for the research conference, contact Lauren Focarazzo of IMPAQ International, the logistical contractor for the conference, at lfocarazzo@impaqint.com or 1-866-677-4283 (this is a toll-free number). For other inquiries, contact Janet Javar, Office of Policy Development and Research, USDOL/ETA, at javar.janet@dol.gov or 200 Constitution Ave., NW., Room N-5641, Washington, DC 20210.

SUPPLEMENTARY INFORMATION: Space is limited. There is no cost to register. Interested individuals are encouraged to register as soon as possible.

Signed at Washington, DC, this 7th day of August, 2009.

Jane Oates,

Assistant Secretary, Employment and Training Administration.

[FR Doc. E9-19516 Filed 8-13-09; 8:45 am]

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DEPARTMENT OF LABOR

Employment and Training Administration

[SGA/DFA-PY-08-19]

Solicitation for Grant Applications (SGA) Amendment Two; Pathways Out of Poverty

AGENCY: Employment and Training Administration (ETA), Labor.

ACTION: Notice: Amendment to SGA/DFA-PY-08-19.

SUMMARY: The Employment and Training Administration published a document in the **Federal Register** on

June 24, 2009, announcing the availability of funds and solicitation for grant applications (SGA) for Pathways Out of Poverty to be awarded through a competitive process. This amendment to the SGA clarifies items related to: (1) Use of funds for supportive services (section IV.F); and (2) identifying PUMA(s) to be served (section VIII.A.1). The document is hereby amended.

1. "Use of Funds for Supportive Services" section IV.F (page 30145) is revised as follows to indicate a change in the amount of grant funds that may be used for supportive services:

a. Old Text—"Grantees may use no more than 5% of their grant funds on these services."

b. New Text—"Grantees may use no more than 10% of their grant funds on these services."

2. "Identify PUMA(s) to be Served" section VIII.A.1 (page 30151) is revised to include the following paragraph at the end of the section regarding additional resources on PUMAs that may be helpful:

a. New Text—"Applicants should note that the PUMA maps display the outlines of census tracts but do not show census tract numbers or street names. Applicants looking for additional information on the street-level boundaries of PUMAs should cross-reference the appropriate PUMA map, which can be found here (<http://www.census.gov/geo/www/maps/puma5pct.htm>) with the appropriate census tract maps, which can be found here (http://ftp2.census.gov/plmap/pl_trt/). Follow the census tract map link above, which will display a list of States. Click on the appropriate State, and then click the appropriate county for a directory of map files for that county. Each county directory contains map files that show numbered census tracts and street names for specific areas within the county. For some counties, the first file in the directory will be an overview map of the entire county, which serves as an index for the remaining map files. Applicants can then match the census tract outlines on the PUMA map with the numbered census tracts depicted on the census tract maps. Identifying the census tracts that serve as the outer edge of the PUMA and zooming in on the census tract maps to see the street names will help applicants to identify the street-level boundaries of the PUMA."

FOR FURTHER INFORMATION CONTACT: Melissa Abdullah, Grants Management Specialist, Division of Federal Assistance, at (202) 693-3346.

Signed at Washington, DC, this 11th day of August 2009.

Donna Kelly,

Grant Officer, Employment & Training Administration.

[FR Doc. E9-19510 Filed 8-13-09; 8:45 am]

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DEPARTMENT OF LABOR

Employment and Training Administration

Treatment of Pension Rollover Distributions

AGENCY: Employment and Training Administration, Department of Labor.

ACTION: Notice.

SUMMARY: The Employment and Training Administration has provided guidance to State workforce agencies on an amendment to Federal unemployment compensation (UC) law that prohibits the reduction of UC due to nontaxable pension rollover distributions. This continuing guidance was issued on May 4, 2009 as UIPL No. 10-09 and is published below to inform the public. It rescinds UIPL No. 22-87, Change 2.

SUPPLEMENTARY INFORMATION:

UIPL 10-09: Treatment of Pension Rollover Distributions

1. *Purpose.* To advise States of an amendment to Federal unemployment compensation (UC) law that prohibits the reduction of UC due to nontaxable pension rollover distributions.

2. *References.* Sections 3304(a)(15) of the Federal Unemployment Tax Act (FUTA); Public Law 109-280, the Pension Protection Act of 2006; Public Law 110-458, the Worker, Retiree, and Employer Recovery Act of 2008; Unemployment Insurance Program Letter (UIPL) 22-87 and Changes 1 (60 FR 55,604 (1995)) and 2 (68 FR 15,241 (2003)); Internal Revenue Service (IRS) Publications 575 and 590; and IRS Tax Topic 413—Rollovers from Retirement Plans.

3. *Background.* As a result of an amendment made by the Worker, Retiree, and Employer Recovery Act of 2008, States are now prohibited from reducing UC due to nontaxable pension rollover distributions. Whether to reduce UC due to receipt of taxable distributions remains a matter for the State to determine. This UIPL is issued to explain the amendment and its effect.

Based on information available to the Department, only one State currently reduces UC due to any pension rollovers. However, all States should review their laws regarding treatment of

rollovers to assure State law is consistent with the amendment.

4. *Amendment to Federal Law.*

Section 3304(a)(15), FUTA, requires, as a condition of employers in a State receiving credit against the Federal unemployment tax, that the State law provide that the amount of UC payable to an individual be reduced for any week which begins in a period with respect to which the individual is "receiving a governmental or other pension, retirement or retired pay, annuity, or any other similar periodic payment which is based on the previous work of such individual . * * ." This section goes on to provide certain exceptions to this requirement that are not relevant here.

The Pension Protection Act of 2006 added new language to the end of section 3304(a), FUTA, providing that UC "shall not be reduced under paragraph (15)" due to any retirement payment "not includible in gross income of the individual for the taxable year in which paid because it was part of a rollover distribution." The Worker, Retiree, and Employer Recovery Act of 2008 deleted this language, redesignated existing provisions of section 3304(a)(15), FUTA, and added the following new language:

(B) the amount of compensation shall not be reduced on account of any payments of governmental or other pensions, retirement or retired pay, annuity, or other similar payments which are not includible in the gross income of the individual for the taxable year in which it was paid because it was part of a rollover distribution . * * .

5. *Effect of Amendment.* Prior to the 2006 amendment, States were free to determine whether rollover distributions would cause a reduction in UC. (See UIPL 22-87, Change 2, which this UIPL rescinds.) The effect of the 2006 amendment was ambiguous as it was unclear whether it prohibited the reduction of UC due to rollover distributions or merely clarified that FUTA did not require this reduction. The 2008 amendment is clear that States may not reduce UC due to payments "which are not includible in the gross income of the individual for the taxable year in which it was paid because it was part of a rollover distribution . * * ." In summary, as a result of the 2008 amendment, States are prohibited from reducing UC due to these nontaxable distributions; whether to reduce taxable distributions remains a matter for the State to determine.

Whether a rollover distribution is "not includible in the gross income of the individual" for a taxable year is determined under IRS guidelines. In general, a distribution from an eligible

retirement plan is not includible in gross income when the taxpayer "rolls over" the distribution to another eligible retirement plan within 60 days.

Rollovers may occur in two ways. If the distribution is rolled over directly from one eligible retirement plan to another, the amount will not be includible in gross income, and FUTA therefore prohibits reduction of UC due to this rollover. If the distribution is paid directly to the individual, any amount of the requested distribution the individual pays into a qualified retirement plan within 60 days is not includible in gross income, meaning that a State may not reduce UC by that amount. Conversely, any amount distributed to the individual that the individual does *not* timely pay into another eligible retirement plan is includible in gross income; States may therefore elect to either reduce the individual's UC by that amount or not.

For further information on rollovers and their tax status, see IRS Tax Topic 413—Rollovers from Retirement Plans and IRS Publications 575 and 590. These documents are available at <http://www.irs.gov>.

As noted above, States remain free to determine whether to reduce UC due to a taxable distribution. If a State chooses to reduce UC due to taxable distributions, it must determine that a distribution is in fact taxable. Making this determination can be highly technical and time consuming, especially because the distribution's tax status is controlled by the 60-day timeframe, with the result that the tax status of the distribution may not be known until well after the initial payment of UC has been made.

6. *Effective Date.* According to section 112 of the Worker, Retiree, and Employer Recovery Act of 2008, the amendment "shall take effect as if included in the provisions of" the Pension Protection Act of 2006 "to which the amendments relate." Because the Department recognizes that States that are not able to make the change through administrative interpretation may need time to introduce and enact conforming legislation to meet the requirements of Public Law 110-458, the Department will take no enforcement action prior to October 31, 2009.

7. *Effect of Redesignation on Departmental Issuances.* As noted above, the Worker, Retiree, and Employer Recovery Act of 2008 redesignated existing provisions of section 3304(a)(15), FUTA. As a result, the Department's previous issuances on this section no longer necessarily cite the correct paragraphs, clauses, and

subclauses. The redesignation of these provisions does not affect the Department's interpretation of the requirements of Federal law as contained in UIPL 22-87, its changes, or other departmental issuances, except that UIPL 22-87, Change 2, has been rescinded.

8. *Action.* State administrators should review existing State law provisions to assure consistency with Federal UC law requirements and take appropriate action to obtain any needed legislation.

9. *Inquiries.* Please direct any questions to your Regional Office.

Dated: This tenth day of August 2009.

Jane Oates,

Assistant Secretary of Labor, Employment and Training Administration.

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NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

National Endowment for the Arts; Arts Advisory Panel

Pursuant to Section 10(a)(2) of the Federal Advisory Committee Act (Pub. L. 92-463), as amended, notice is hereby given that three meetings of the Arts Advisory Panel to the National Council on the Arts will be held at the Nancy Hanks Center, 1100 Pennsylvania Avenue, NW., Washington, DC 20506 as follows (ending times are approximate):

Literature (application review): September 9-11, 2009 in Room 716. A portion of this meeting, from 12:30 p.m. to 1 p.m. on September 11th, will be open to the public for policy discussion. The remainder of the meeting, from 9 a.m. to 6:30 p.m. on September 9th and 10th, and from 9 a.m. to 12:30 p.m. and 1 p.m. to 4 p.m. on September 11th, will be closed.

Learning in the Arts (application review): September 15-16, 2009 in Room 716. A portion of this meeting, from 4 p.m. to 4:30 p.m. on September 16th, will be open to the public for policy discussion. The remainder of the meeting, from 9 a.m. to 5:30 p.m. on September 15th, and from 9 a.m. to 4 p.m. and 4:30 p.m. to 5:30 p.m. on September 16th, will be closed.

Learning in the Arts (application review): September 21-25, 2009 in Room 716. A portion of this meeting, from 2:30 p.m. to 3 p.m. on September 25th, will be open to the public for policy discussion. The remainder of the meeting, from 9 a.m. to 6 p.m. on September 21st through 24th and from 9 a.m. to 2:30 p.m. and 3 p.m. to 3:30 p.m. on September 25th, will be closed.