

regulations will affect withholding agents and foreign investors.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 10,000 hours.

*OMB Number:* 1545-0393.

*Type of Review:* Extension.

*Title:* Return Requesting Refund Unlocatable or Not Filed.

*Description:* The code requires tax returns to be filed. It also authorizes IRS to refund any overpayment of tax. If a taxpayer inquires about their non-receipt of refund and no return is found, this letter is sent requesting the taxpayer to file another return.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 1,513 hours.

*OMB Number:* 1545-1560.

*Type of Review:* Extension.

*Title:* REG-246250-96 (Final) Public Disclosure of Material Relating to Tax-Exempt Organizations.

*Description:* The collections of information in section 301.6104(d)-3, 301.6104(d)-4 and 301.6104(d)-5 are necessary so that tax-exempt organizations can make copies of their applications for tax exemption and annual information returns available to the public.

*Respondents:* Not-for-profit institutions.

*Estimated Total Burden Hours:* 551,500 hours.

*OMB Number:* 1545-1695.

*Type of Review:* Extension.

*Title:* Revenue Ruling 2000-33, Deferred Compensation Plans of State and Local Governments and Tax-Exempt Organizations.

*Description:* This revenue ruling specifies the conditions the plan sponsor should meet to automatically defer a certain percentage of its employees' compensation into their accounts in an eligible deferred compensation plan.

*Respondents:* State, Local, and Tribal governments.

*Estimated Total Burden Hours:* 500 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 M. Elphage,**

*Treasury PRA Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

December 1, 2009.

The Department of Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the publication date of this notice. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before January 6, 2010 to be assured of consideration.

#### Bureau of Public Debt (BPD)

*OMB Number:* 1535-0009.

*Type of Review:* Extension.

*Title:* Request to Reissue U.S. Savings Bonds to a Personal Trust.

*Form:* PD F 1851 E.

*Description:* Used to request reissue of savings bonds in the name of a trustee of a personal trust estate.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 12,500 hours.

*OMB Number:* 1535-0104.

*Type of Review:* Extension.

*Title:* Application by survivors for payment of bond or check issued under Armed Forces Leave Act of 1946.

*Form:* PD F 2066 E.

*Description:* Used by survivors for payment of bonds issued under Armed Forces Leave Act of 1946.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 75 hours.

*OMB Number:* 1535-0105.

*Type of Review:* Extension.

*Title:* App. for recognition as natural guardian of minor not under legal guardianship & disposition of securities.

*Form:* PD-F-2481.

*Description:* Used by natural guardian of minor to request disposition of securities.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 5 hours.

*Clearance Officer:* Judi Owens, (304) 480-8150, Bureau of the Public Debt, 200 Third Street, Parkersburg, West Virginia, 26106.

*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.*

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

December 1, 2009.

The Department of Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the date of publication of this notice. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury PRA Department Clearance Officer, Department of the Treasury, Room 11010, and 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before January 6, 2010 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0390.

*Type of Review:* Extension.

*Title:* Application for Approval of Prototype or Employer Sponsored Individual Retirement Account.

*Form:* 5306.

*Description:* This application is used by employers who want to establish an individual retirement account trust to be used by their employees. The application is also used by persons who want to establish approved prototype individual retirement accounts or annuities. The data collected is used to determine if plans may be approved.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 7,878 hours.

*OMB Number:* 1545-0118.

*Type of Review:* Extension.

*Title:* Taxable Distributions Received From Cooperatives.

*Form:* 1099-PATR.

*Description:* Form 1099-PATR is used to report patronage dividends paid by cooperatives (IRC sec. 6044). The information is used by IRS to verify reporting compliance on the part of the recipient.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 509,895 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 M. Elphage,**

*Treasury PRA Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Order Extending Temporary Exemptions From Certain Government Securities Act Provisions and Regulations in Connection With a Request From ICE Trust U.S. LLC Related to Central Clearing of Credit Default Swaps

**AGENCY:** Department of the Treasury, Office of the Under Secretary for Domestic Finance.

**ACTION:** Notice of extension of temporary exemptions.

**SUMMARY:** The Department of the Treasury (Treasury) is extending its March 6, 2009 order providing temporary exemptions from certain Government Securities Act of 1986 (GSA) provisions and regulations in connection with a request from ICE Trust U.S. LLC (ICE Trust, formerly ICE US Trust LLC) related to the central clearing of credit default swaps (CDS) that reference government securities. This extension of temporary exemptions is consistent with an extension of temporary exemptions the Securities and Exchange Commission (SEC) recently granted to ICE Trust related to the central clearing of CDS.<sup>1</sup>

**DATES:** *Effective Date:* December 7, 2009.

**FOR FURTHER INFORMATION CONTACT:** Lori Santamorena, Lee Grandy, or Kevin Hawkins; Bureau of the Public Debt, Department of the Treasury, at 202-504-3632.

<sup>1</sup> See the SEC's Web site at <http://www.sec.gov> for the recent Securities Exchange Act Release. Order Extending and Modifying Temporary Exemptions Under the Securities Exchange Act of 1934 in Connection with Request on Behalf of ICE Trust U.S. LLC Related to Central Clearing of Credit Default Swaps, and Request for Comments. See <http://www.sec.gov>. The SEC's order relates only to and is necessary only for CDS that are not swap agreements under Section 206A of the Gramm-Leach-Bliley Act.

**SUPPLEMENTARY INFORMATION:** The following is Treasury's order extending the temporary exemptions:

#### I. Introduction

On March 6, 2009, the SEC issued to ICE Trust, certain participants in ICE Trust, and others exemptions from certain provisions of the Securities Exchange Act of 1934 (Exchange Act).<sup>2</sup> The SEC's exemptions did not cover the Exchange Act provisions applicable to government securities.<sup>3</sup> Also, on March 6, 2009, Treasury issued an order that granted temporary exemptions that were consistent with certain of the temporary exemptions granted by the SEC.<sup>4</sup> Specifically, the March 6, 2009 order granted to (1) ICE Trust, (2) certain participants in ICE Trust (ICE Trust Participants)<sup>5</sup> that are not registered or noticed government securities brokers and government securities dealers<sup>6</sup> under section 15C(a)(1) of the Exchange Act, and (3) certain eligible contract

<sup>2</sup> Securities Exchange Act Release No. 34-59527 (March 6, 2009). Order Granting Temporary Exemptions Under the Securities Exchange Act of 1934 in Connection with Request on Behalf of ICE US Trust LLC Related to Central Clearing of Credit Default Swaps, and Request for Comments. See <http://www.sec.gov>. The SEC's order relates only to and is necessary only for CDS that are not swap agreements under Section 206A of the Gramm-Leach-Bliley Act.

<sup>3</sup> The term *government securities* is defined at 15 U.S.C. 78c(a)(42). As with the March 6, 2009 order, Treasury is not making a determination in this order as to whether particular CDS are "government securities."

<sup>4</sup> 74 FR 10647, March 11, 2009, Order Granting Temporary Exemptions from Certain Provisions of the Government Securities Act and Treasury's Government Securities Act Regulations in Connection with a Request on Behalf of ICE US Trust LLC Related to Central Clearing of Credit Default Swaps, and Request for Comments (March 6, 2009 order).

<sup>5</sup> For purposes of this Order, *ICE Trust Participant* means any participant in ICE Trust that submits CDS that reference a government security to ICE Trust for clearance and settlement exclusively (i) for its own account or (ii) for the account of an affiliate that controls, is controlled by, or is under common control with the participant in ICE Trust.

<sup>6</sup> As used in this order, *registered or noticed government securities brokers and government securities dealers* encompass all brokers, dealers, and entities required to register or file notice pursuant to Section 15C(a)(1) of the Exchange Act. The GSA regulations apply to all classes of government securities brokers and government securities dealers required to register or file notice pursuant to Section 15C(a)(1) of the Exchange Act. This encompasses registered brokers and dealers (including OTC derivatives dealers), registered government securities brokers and registered government securities dealers (those specialized government securities brokers and government securities dealers that conduct a business in only government or other exempted securities (other than municipal securities)), and financial institutions that are required to file notice as government securities brokers and government securities dealers. The GSA regulations also address futures commission merchants that are government securities brokers or government securities dealers, but these entities are not covered in this order.

participants (ECPs)<sup>7</sup> temporary exemptions until December 6, 2009, from certain GSA provisions and regulations.<sup>8</sup> The exemption applied to these entities' transactions in "cleared CDS," which generally are CDS submitted to ICE Trust where the CDS reference a government security. In addition, with respect to registered or noticed government securities brokers and government securities dealers that are not financial institutions, the order granted a temporary exemption from certain GSA regulatory requirements consistent with the SEC's treatment of registered brokers and dealers in its exemptive order. That temporary exemption similarly applied to those entities' transactions in cleared CDS.<sup>9</sup> Together with its order, Treasury solicited public comment on all aspects of the temporary exemptions and received no comments.

ICE Trust has requested that Treasury extend the temporary exemptions in the March 6, 2009 order.<sup>10</sup> ICE Trust also requested that Treasury grant certain supplemental exemptive relief to accommodate customer clearing.<sup>11</sup>

ICE Trust has stated that the existing order has allowed the financial industry to advance the goal of centralized clearing of CDS, and that allowing the order to expire could jeopardize this progress. It also states that the order should be extended because allowing it to expire would create uncertainty as to the regulatory status of cleared trades and clearing participants and that it would be premature to allow the order to expire at this stage in the

<sup>7</sup> ECPs are defined in Section 1a(12) of the Commodity Exchange Act, 7 U.S.C. 1 *et seq.* The use of the term ECPs in this order refers to the definition of ECPs in effect on the date of this order, and excludes persons that are ECPs under Section 1a(12)(C). The temporary exemptions provided to ECPs in this order also apply to interdealer brokers that are ECPs.

<sup>8</sup> 17 CFR Chapter IV parts 400-405, and 449 were issued under Section 15C(a), (b), and (d) of the Exchange Act.

<sup>9</sup> For purposes of this order, *cleared CDS* means a credit default swap that is submitted (or offered, purchased, or sold on terms providing for submission) to ICE Trust, that is offered only to, purchased only by, and sold only to ECPs (as defined in Section 1a(12) of the Commodity Exchange Act as in effect on the date of this order (other than a person that is an ECP under paragraph (C) of that section)), and that references a government security.

<sup>10</sup> See Letter from Kevin McClear, ICE Trust U.S. LLC, to the Commissioner of the Public Debt, Van Zeck, December 3, 2009, available at <http://www.treasurydirect.gov/instit/statreg/gsareg/gsareg.htm>.

<sup>11</sup> *Id.* ICE Trust's request includes a discussion of and request for supplemental exemptive relief to include Client Member Transactions and the Non-Member Framework, as well as a request for an exemption to Clearing Members in connection with the receiving or holding of funds or securities from other persons.