

horizontal when viewed from the side of the vehicle;

(b) A tiedown assembly through the eye of each coil, restricting against rearward motion and making an angle of less than 45° with the horizontal when viewed from the side of the vehicle; and

(c) Timbers, having a nominal cross section of 4 x 4 inches or more and a length which is at least 75 percent of the width of the coil or row of coils, tightly placed against both the front and rear sides of the coil or row of coils and restrained to prevent movement of the coil or coils in the forward and rearward directions.

(d) *If coils are loaded to contact each other in the longitudinal direction and relative motion between coils, and between coils and the vehicle, is prevented by tiedown assemblies and timbers—*

*(1) Only the foremost and rearmost coils must be secured with timbers; and*

*(2) A single tiedown assembly, restricting against forward motion, may be used to secure any coil except the rearmost one, which must be restrained against rearward motion. [Emphasis added]*

FCSG states without the temporary exemption, adherence to the existing regulations at 393.120(c) for the securement of rows of coils loaded with eyes crosswise—i.e., treating each coil as an individual coil—places a burden on the motor carrier to carry significantly more coil bunks and timbers to secure each coil in a raised bunk off the deck. If permitted to secure loads of coils with eyes crosswise in rows in which the coils are loaded to contact each other in the longitudinal direction, FCSG states that because the coils are grouped and secured together, i.e., “unitized,” there is no additional safety benefit to justify the additional coil bunks and timbers. FCSG states that securing groups of coils in this manner allows the load to be unitized in a secure manner while still meeting all of the aggregate working load limit requirements of 49 CFR 393.106(d).

FCSG notes that it intends to work cooperatively with the North American Cargo Securement Harmonization Forum to effect these changes in the North American Cargo Securement Model Regulation, which is the document that both the U.S. and Canada have committed to use to update the cargo securement requirements in both the FMCSRs and the Canadian National Safety Code. FCSG states that this will enable CMV operators to continue to secure groups of coils with eyes crosswise in a manner that unitizes adjacent coils and was previously deemed adequate and secure prior to the January 2004 revisions to the cargo securement regulations.

For the reasons stated above, FCSG requests that motor carriers be permitted to secure metal coils loaded with eyes

crosswise, in rows in which the coils are loaded to contact each other in the longitudinal direction, in accordance with the pre-January 2004 cargo securement requirements (then 393.100(c)) instead of using the current requirements of 393.120(c) which effectively require each coil in a row of coils to be treated as an individual coil for the purposes of securement. While the current commodity-specific regulations for the securement of metal coils at 49 CFR 393.120 specify the securement requirements for *individual* coils loaded with eyes crosswise, these regulations do not provide guidance regarding the securement of coils with eyes crosswise, *grouped in rows*, in which the coils are loaded to contact each other in the longitudinal direction. FCSG is making this request because it believes that utilization of the pre-January 2004 regulations—which specifically addressed coils transported with eyes crosswise, grouped in rows, in which the coils are loaded to contact each other in the longitudinal direction—will maintain a level of safety that is equivalent to the level of safety achieved without the exemption.

#### Request for Comments

In accordance with 49 U.S.C. 31315 and 31136(e), FMCSA requests public comment from all interested persons on FCSG's application for an exemption from 49 CFR 393.120. All comments received before the close of business on the comment closing date indicated at the beginning of this notice will be considered and will be available for examination in the docket at the location listed under the **ADDRESSES** section of this notice. Comments received after the comment closing date will be filed in the public docket and will be considered to the extent practicable. In addition to late comments, FMCSA will also continue to file, in the public docket, relevant information that becomes available after the comment closing date. Interested persons should continue to examine the public docket for new material.

Issued on: June 4, 2010.

**Larry W. Minor,**

*Associate Administrator for Policy and Program Development.*

[FR Doc. 2010-14224 Filed 6-11-10; 8:45 am]

**BILLING CODE 4910-EX-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

June 7, 2010.

The Department of the Treasury will submit the following public information collection requirements 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. A copy of the submissions may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding these information collections should be addressed to the OMB reviewer listed and to the Treasury PRA Clearance Officer, Department of the Treasury, 1750 Pennsylvania Avenue, NW., Suite 11010, Washington, DC 20220.

**DATES:** Written comments should be received on or before July 14, 2010 to be assured of consideration.

#### Internal Revenue Service (IRS)

**OMB Number: 1545-2036**

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Taxation and Reporting of REIT Excess Inclusion Income (Notice 2006-97).

*Abstract:* The notice requires certain REITs, RICs, partnerships and other Pass-Through Entities that have excess inclusion income to disclose the amount and character of such income allocable to their record interest owners. The record interest owners need the information to properly report and pay taxes on such income.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 100 hours.

**OMB Number: 1545-0735**

*Type of Review:* Extension without change of a currently approved collection.

*Title:* LR-189-80 (T.D. 7927) Final Amortization of Reforestation Expenditures

*Abstract:* 26 U.S.C. 194(a) allows taxpayers to elect to amortize certain reforestation expenditures over a 7-year period if the expenditures meet certain requirements. The regulations implement this election provision and allow the Service to determine if the election is proper and allowable.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 6,001 hours.

**OMB Number: 1545-1219**

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

*Title:* Arbitrage Rebate and Penalty in Lieu of Arbitrage Rebate.

*Form:* 8038-T

*Abstract:* Form 8038-T is used by issuers of tax exempt bonds to report and pay the arbitrage rebate and to elect and/or pay various penalties associated with arbitrage bonds. These issuers include state and local governments.

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

*Estimated Total Burden Hours:* 57,900 hours.

**OMB Number: 1545-1300**

*Type of Review:* Extension without change of a currently approved collection.

*Title:* FI-46-89 (T.D. 8641) (Final) Treatment of Acquisition of Certain Financial Institutions: Certain Tax Consequences of Federal Financial Assistance to Financial Institutions.

*Abstract:* Recipients of Federal financial assistance (FFA) must maintain an account of FFA that is deferred from inclusion in gross income and subsequently recaptured. This information is used to determine the recipient's tax liability. Also, tax not subject to collection must be reported and information must be provided if certain elections are made.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 2,200 hours.

**OMB Number: 1545-1580**

*Type of Review:* Extension without change of a currently approved collection.

*Title:* REG-105885-99 (T.D. 9075) (Final), Compensation Deferred Under Eligible Deferred Compensation Plans.

*Abstract:* REG-105885-99 and T.D. 1580 provides guidance regarding the trust requirements for certain eligible deferred compensation plans enacted in the Small Business Job Protection Act of 1996.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 10,600 hours.

**OMB Number: 1545-0057**

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Application for Recognition of Exemption Under Section 501(a).

*Form:* 1024

*Abstract:* Organizations seeking exemption from Federal Income tax under Internal Revenue Code section

501(a) as an organization described in most paragraphs of section 501(c) must use Form 1024 to apply for exemption. The information collected is used to determine whether the organization qualifies for tax-exempt status.

*Respondents:* Private Sector: Not-for-profit institutions.

*Estimated Total Burden Hours:* 291,542 hours.

**OMB Number: 1545-0962**

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Tax Information Security Guidelines for Federal, State, and Local Agencies.

*Abstract:* Internal Revenue Code section 6103(p) requires that IRS provide periodic reports to Congress describing safeguard procedures, utilized by agencies which receive information from the IRS, to protect the confidentiality of the information. This section also requires that these agencies furnish reports to the IRS describing their safeguards.

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

*Estimated Total Burden Hours:* 204,000 hours.

**OMB Number: 1545-2034**

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

*Title:* U.S. Partnership Declaration for an IRS e-file Return.

*Form:* 8453-PE

*Abstract:* Form 8453-PE, U.S. Partnership Declaration for an IRS e-file Return, was developed for Modernized e-file for partnerships. Internal Revenue Code sections 6109 and 6103.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 1,660 hours.

**OMB Number: 1545-2080**

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Revenue Procedure 2010-9.

*Abstract:* This revenue procedure sets forth procedures for issuing determination letters and rulings on the exempt status of organizations under §§ 501 and 521 of the Internal Revenue Code other than those subject to Rev. Proc. 2010-6, 2010-1 I.R.B. 193 (relating to pension, profit-sharing, stock bonus, annuity, and employee stock ownership plans). Generally, the Service issues these determination letters and rulings in response to applications for recognition of exemption from Federal income tax. These procedures also apply to revocation or modification of determination letters or rulings.

*Respondents:* Not-for-profit institutions.

*Estimated Total Burden Hours:* 200 hours.

*Bureau Clearance Officer:* R. Joseph Durbala, Internal Revenue Service, 1111 Constitution Avenue, NW., Room 6129, Washington, DC 20224; (202) 622-3634.

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

**Celina Elphage,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2010-14166 Filed 6-11-10; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Form 2032**

**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 2032, Contract Coverage Under Title II of the Social Security Act.

**DATES:** Written comments should be received on or before August 13, 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 form and instructions should be directed to Allan Hopkins at Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-6665, or through the Internet at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Contract Coverage Under Title II of the Social Security Act.

*OMB Number:* 1545-0137.

*Form Number:* 2032.

*Abstract:* Citizens and resident aliens employed abroad by foreign affiliates of American employers are exempt from