

FAA–2009–0544” is corrected to read “Docket No. FAA–2009–1100”.

On page 6860, in the second column, under Comments Invited, in the fifth and sixth line, “Docket No. FAA–2009–0544” is corrected to read “Docket No. FAA–2009–1100”.

On page 6861, in the third column, after International Aero Engines AG, “Docket No. FAA–2009–0544” is corrected to read “Docket No. FAA–2009–1100”.

Issued in Burlington, Massachusetts, on February 19, 2010.

Francis A. Favara,

*Manager, Engine and Propeller Directorate,
Aircraft Certification Service.*

[FR Doc. 2010–4114 Filed 2–26–10; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG–117501–09]

RIN 1545–BI67

Reduced 2009 Estimated Income Tax Payments for Individuals With Small Business Income

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: In the Rules and Regulations section of this issue of the **Federal Register**, the IRS is issuing temporary regulations that provide guidance as to qualified individuals with small business income who certify that they satisfy the gross income requirement for purposes of claiming a reduction in their required 2009 estimated income tax payments. The temporary regulations implement section 1212 of the American Recovery and Reinvestment Act of 2009, which amended section 6654(d) of the Internal Revenue Code (Code) to provide for reduced 2009 estimated income tax payments for certain qualified individuals. The text of the temporary regulations also serves as the text of these proposed regulations.

DATES: Written or electronic comments and requests for a public hearing must be received by June 1, 2010.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG–117501–09), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions

may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to: CC:PA:LPD:PR (REG–117501–09), Courier’s Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC, or sent electronically via the Federal eRulemaking Portal at <http://www.regulations.gov/> (IRS REG–117501–09).

FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, Adrienne Mikolashek at (202) 622–4940; concerning submission of comments and a request for a public hearing, Regina Johnson at (202) 622–7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

Temporary regulations in the Rules and Regulations section of this issue of the **Federal Register** amend the Income Tax Regulations (26 CFR part 1) relating to section 6654. Section 6654 imposes an addition to tax in the case of an individual taxpayer’s underpayment of estimated tax. The temporary regulations provide guidance on reduced estimated income tax payments for qualified individuals with small business income for any taxable year beginning in 2009. The text of those regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the temporary regulations and these proposed regulations.

Proposed Effective Date

The regulations, as proposed, apply to any taxable year that begins in 2009 or after the date of publication of the Treasury decision adopting these rules as final regulations in the **Federal Register**.

Special Analyses

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in Executive Order 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations, and because the regulations do not impose a collection of information on small entities, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Pursuant to section 7805(f) of the Code, these regulations have been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. The IRS and the Treasury Department request comments on the substance of the proposed regulations, as well as on the clarity of the proposed rules and how they can be made easier to understand. All comments will be available for public inspection and copying. A public hearing will be scheduled if requested in writing by any person that timely submits comments. If a public hearing is scheduled, notice of the date, time and place for the public hearing will be published in the **Federal Register**.

Drafting Information

The principal author of these proposed regulations is Adrienne Mikolashek, Office of the Associate Chief Counsel, Procedure and Administration.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Section 1.6654–2 also issued under 26 U.S.C. 6654(d) * * *

Par. 2. Section 1.6654–2 is amended by revising paragraph (a) introductory text, and paragraphs (a)(1)(ii) and (f) to read as follows:

§ 1.6654–2 Exceptions to imposition of the addition to the tax in the case of individuals.

(a) [The text of the proposed amendment to § 1.6654–2(a) is the same as the text of § 1.6654–2T(a) published elsewhere in this issue of the **Federal Register**].

(1)(i) * * *

(ii) [The text of the proposed amendment to § 1.6654–2(a)(1)(ii) is the same as the text of § 1.6654–2T(a)(1)(ii) published elsewhere in this issue of the **Federal Register**].

* * * * *

(f) [The text of the proposed amendment to § 1.6654–2(f) is the same

as the text of § 1.6654–2T(f) published elsewhere in this issue of the **Federal Register**].

Steven T. Miller,

Deputy Commissioner for Services and Enforcement.

[FR Doc. 2010–4125 Filed 2–26–10; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1, 31 and 301

[REG–139255–08]

RIN 1545–BI51

Information Reporting for Payments Made in Settlement of Payment Card and Third Party Network Transactions; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Rescheduling of notice of public hearing on proposed rulemaking.

SUMMARY: This document reschedules a notice of public hearing on proposed rulemaking and notice of public hearing relating to information reporting requirements, information reporting penalties, and backup withholding requirements for payment card and third party network transactions.

DATES: The public hearing, originally scheduled for Wednesday, February 10, 2010 at 10 a.m. is rescheduled for Monday, March 15, 2010 at 1 p.m.

ADDRESSES: The public hearing is being held in the IRS New Carrollton Federal Building, 5000 Ellin Road, Lanham, Maryland 20706.

FOR FURTHER INFORMATION CONTACT: Regina Johnson of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration) at (202) 622–7180 (not a toll-free number).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and notice of public hearing that appeared in the **Federal Register** on Tuesday, November 24, 2009 (74 FR 61294), announced that a public hearing on proposed regulations relating to information reporting requirements, information reporting penalties, and backup withholding requirements for payment card and third party network transactions, was to be held on Wednesday, February 10, 2010 at 10 a.m. Due to inclement weather, the date and location of the public hearing has been changed. The public hearing is scheduled for Monday, March 15, 2010

beginning at 1 p.m. in the auditorium of the IRS New Carrollton Federal Building, 5000 Ellin Road, Lanham, Maryland 20706. The building has controlled access restrictions, attendants will not be admitted beyond the entrance before 12:30 p.m. The IRS will prepare an agenda showing the scheduling of the speakers testifying, and make copies available free of charge at the hearing.

LaNita Van Dyke,

Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel.

[FR Doc. 2010–4121 Filed 2–26–10; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 301

[REG–111833–99]

RIN 1545–AX46

Regulations Under I.R.C. Section 7430 Relating to Awards of Administrative Costs and Attorneys Fees; Hearing Cancellation

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Cancellation of notice of public hearing on proposed rulemaking.

SUMMARY: This document cancels a public hearing on proposed regulation relating to awards of administrative costs and attorneys fees under section 7430 to conform to amendments made in the Taxpayer Relief Act of 1997 and the IRS Restructuring and Reform Act of 1998.

DATES: The public hearing, originally scheduled for March 10, 2010 at 10 a.m. is cancelled.

FOR FURTHER INFORMATION CONTACT: Regina Johnson of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration) at (202) 622–7180 (not a toll-free number).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and notice of public hearing that appeared in the **Federal Register** on Wednesday, November 25, 2009 (74 FR 61589) announced that a public hearing was scheduled for March 10, 2010 at 10 a.m. in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW., Washington, DC. The subject of the public hearing is under section 7430 of the Internal Revenue Code.

The public comment period for these regulations expired on February 8, 2010.

Outlines of topics to be discussed at the hearing were due on February 10, 2010. The notice of proposed rulemaking and notice of public hearing instructed those interested in testifying at the public hearing to submit a request to speak, and an outline of the topics to be addressed. As of Tuesday, February 23, 2010, no one has requested to speak. Therefore, the public hearing scheduled for March 10, 2010, is cancelled.

LaNita Van Dyke,

Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel.

[FR Doc. 2010–4122 Filed 2–26–10; 8:45 am]

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DEPARTMENT OF DEFENSE

Office of the Secretary

32 CFR Part 240

[DOD–2008–OS–0050]

RIN 0790–AI28

Information Assurance Scholarship Program (IASP)

AGENCY: Assistant Secretary of Defense (Networks and Information Integration)/DoD Chief Information Officer (ASD(NII)/DoD CIO), Department of Defense (DoD).

ACTION: Proposed rule.

SUMMARY: This proposed rule proposes to add a part to DoD regulations to implement policy, responsibilities and procedures for executing an information assurance scholarship and grant program, known as the DoD Information Assurance Scholarship Program (IASP).

DATES: Comments must be received by April 30, 2010.

ADDRESSES: You may submit comments, identified by docket number and or RIN number and title, by any of the following methods:

- *Federal Rulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments.

- *Mail:* Federal Docket Management System Office, 1160 Defense Pentagon, Washington, DC 20301–1160.

Instructions: All submissions received must include the agency name and docket number or Regulatory Information Number (RIN) for this **Federal Register** document. The general policy for comments and other submissions from members of the public is to make these submissions available for public viewing on the Internet at <http://www.regulations.gov> as they are received without change, including any