

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****[REG-108639-99; NOTICE 2000-3]****Proposed Collection; Comment Request for Qualified Retirement Plans Under Sections 401(k) and 401(m) and Guidance on Cash or Deferred Arrangements****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 REG-108639-99 (NPRM) Sections 401(k) and 401(m); Notice 2000-3 Guidance on Cash or Deferred Arrangements.

**DATES:** Written comments should be received on or before May 28, 2010 to be assured of consideration.

**ADDRESSES:** Direct all written comments to R. Joseph Durbala, Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations 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:** REG-108639-99 (NPRM) Sections 401(k) and 401(m); Notice 2000-3 Guidance on Cash or Deferred Arrangements.

**OMB Number:** 1545-1669.

**Regulation/Notice Number:** REG-108639-99/Notice 2000-3.

**Abstract:** The final regulations provide guidance for qualified retirement plans containing cash or deferred arrangements under section 401(k) and providing matching contributions or employee contributions under section 401(m). The IRS needs this information to insure compliance with sections 401(k) and 401(m).

**Current Actions:** There are no changes being made to this regulation.

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

**Affected Public:** Business or other for-profit, Not-for-profit institutions and State, Local or Tribal Government.

**Estimated Number of Respondents:** 22,500.

**Estimated Time per Respondent:** 1 hour.

**Estimated Total Annual Burden Hours:** 26,500.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

**Request for Comments:** Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: March 4, 2010.

**R. Joseph Durbala,**

*Supervisory Tax Analyst.*

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**TENNESSEE VALLEY AUTHORITY****Paperwork Reduction Act of 1995, as Amended by Public Law 104-13; Proposed Collection, Comment Request**

**AGENCY:** Tennessee Valley Authority.

**ACTION:** Proposed Collection; comment request.

**SUMMARY:** The proposed information collection described below will be submitted to the Office of Management and Budget (OMB) for review, as required by the Paperwork Reduction

Act of 1995 (44 U.S.C. Chapter 35, as amended). The Tennessee Valley Authority is soliciting public comments on this proposed collection as provided by 5 CFR Section 1320.8(d)(1). Requests for information, including copies of the information collection proposed and supporting documentation, should be directed to the Agency Clearance Officer: Mark Winter, Tennessee Valley Authority, 1101 Market Street (MP-3C), Chattanooga, Tennessee 37402-2801; (423) 751-6004.

Comments should be sent to the Agency Clearance Officer no later than May 28, 2010.

**SUPPLEMENTARY INFORMATION:**

**Type of Request:** Reauthorization.

**Title of Information Collection:** Section 26a Permit Application.

**Frequency of Use:** On occasion.

**Type of Affected Public:** Individuals or households, state or local governments, farms, businesses, or other for-profit Federal agencies or employees, non-profit institutions, small businesses or organizations.

**Small Businesses or Organizations Affected:** Yes.

**Federal Budget Functional Category Code:** 452.

**Estimated Number of Annual Responses:** 4000.

**Estimated Total Annual Burden Hours:** 8000.

**Estimated Average Burden Hours per Response:** 2.0.

**Need for and Use of Information:** TVA Land Management activities and Section 26a of the Tennessee Valley Authority Act of 1933, as amended, require TVA to collect information relevant to projects that will impact TVA land and land rights and review and approve plans for the construction, operation, and maintenance of any dam, appurtenant works, or other obstruction affecting navigation, flood control, or public lands or reservations across, along, or in the Tennessee River or any of its tributaries. The information is collected via paper forms and/or electronic submissions and is used to assess the impact of the proposed project on TVA land or land rights and statutory TVA programs to determine if the project can be approved. Rules for implementation of TVA's Section 26a responsibilities are published in 18 CFR part 1304.

**James W. Sample,**

*Director of CyberSecurity.*

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