

Issued in Washington, DC, on March 24, 2010.

**Pamela Hamilton-Powell,**  
*Director, Office of Rulemaking.*

#### **Petition for Exemption**

*Docket No.:* FAA–2007–0323.

*Petitioner:* The Boeing Company.

*Section of 14 CFR Affected:*

§§ 25.785(j), 25.857(e), and 25.1447(c)(1).

*Description of Relief Sought:* Boeing requests adding a lock on access doors between the occupied area and the cargo compartment on its Model 777F freighters. This feature would prevent a stowaway from gaining access to the occupied areas while retaining the in-flight access to the cargo compartment via these doors granted by Exemption No. 9779.

[FR Doc. 2010–7013 Filed 3–29–10; 8:45 am]

**BILLING CODE 4910–13–P**

## **DEPARTMENT OF THE TREASURY**

### **Feasibility of Including a Volunteer Requirement for Receipt of Federal Education Tax Credits**

**AGENCY:** Department of the Treasury, Departmental Offices.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury invites the general public to comment on the feasibility of instituting a community service requirement as a condition for receiving a tax credit for tuition and related expenses.

**DATES:** Written comments should be received on or before April 29, 2010, to be assured of consideration.

**FOR FURTHER INFORMATION CONTACT:** Deena Ackerman, Office of Tax Analysis, at (202) 622–7504.

**SUPPLEMENTARY INFORMATION:** Section 1004(f) of the American Recovery and Reinvestment Act of 2009 (Pub. L. 111–5) (ARRA) charges the Department of the Treasury (Treasury) and the Department of Education (Education) with studying the feasibility of including a community service requirement as a condition for receiving a tax credit for tuition and related expenses. Treasury and Education are instructed to report on the study to Congress.

Under current law, individual taxpayers with education expenses may be eligible for one of several education credits described in section 25A of the Internal Revenue Code. Taxpayers may claim a lifetime learning credit for 20 percent of up to \$10,000 of expenses for

tuition and required fees per taxpayer for a maximum credit of \$2,000. The lifetime learning credit is non-refundable and subject to income limits. Through 2010, taxpayers may claim an American Opportunity Tax Credit for 100 percent of the first \$2,000 of tuition and expenses, and 25 percent of the next \$2,000 of tuition and expenses per student for eligible students who are attending postsecondary education at least half time. Up to 40 percent of the eligible credit amount is refundable and the credit is subject to income limits. The American Opportunity Tax Credit expires December 31, 2010, after which taxpayers may be eligible for the non-refundable Hope scholarship credit for the first two years of post-secondary education, as under pre-ARRA law. Taxpayers may claim a Hope scholarship credit for 100 percent of the first \$1,200 and 50 percent of the next \$1,200 of tuition and required fees per student attending at least half time. The credit is non-refundable and subject to income limits. A taxpayer may claim only one credit per eligible student.

Treasury is soliciting comments to assist in the exploration of the feasibility of implementing a community service requirement as a condition for receiving an education credit. Treasury is particularly interested in comments on the specific questions set forth below, or on other issues related to the feasibility of instituting a community service requirement.

1. Should students be required to fulfill a community service requirement for receipt of an education credit? Why or why not?

2. If there were a community service requirement, should the institutions providing post-secondary education and training (hereafter, colleges) be required to administer it? Please elaborate.

3. If there were a community service requirement, and colleges were required to administer the requirement, what would be the main operational and administrative challenges the schools would face in implementing this requirement? Topics to address include, but are not limited to:

a. How would colleges ensure that there are meaningful community service opportunities available for all students?

b. How would colleges ensure that eligible students are identified and able to claim the credit while students who failed to fulfill the community service requirement are not able to claim the credit?

c. How could existing infrastructure on campuses help or hinder the implementation of this requirement?

4. If administration of this credit involved additional reporting, perhaps on a revised IRS Form 1098–T or were tied to the campus-based work study program, how would institutions be affected?

5. What challenges would students face in fulfilling this community service requirement if it were adopted?

When submitting comments, please include your name, affiliation, address, e-mail address, and telephone number(s) in your comment. All statements received, including attachments and other supporting materials, are part of the public record and subject to public disclosure. You should submit only information that you wish to make available publicly.

**ADDRESSES:** Please submit comments electronically through [education.comments@do.treas.gov](mailto:education.comments@do.treas.gov). Alternatively, comments may be mailed to: Volunteer Requirement Comments, Department of the Treasury, 1500 Pennsylvania Avenue, NW., Room 4036A, Washington, DC 20220.

Dated: March 24, 2010.

**Mark Mazur,**

*Deputy Assistant Secretary (Tax Analysis).*

[FR Doc. 2010–7021 Filed 3–29–10; 8:45 am]

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## **DEPARTMENT OF THE TREASURY**

### **Office of Foreign Assets Control**

#### **Additional Designations, Foreign Narcotics Kingpin Designation Act**

**AGENCY:** Office of Foreign Assets Control, Treasury.

**ACTION:** Notice.

**SUMMARY:** The Treasury Department's Office of Foreign Assets Control ("OFAC") is publishing the names of 54 individuals whose property and interests in property have been blocked pursuant to the Foreign Narcotics Kingpin Designation Act ("Kingpin Act") (21 U.S.C. 1901–1908, 8 U.S.C. 1182).

**DATES:** The designation by the Director of OFAC of the 54 individuals identified in this notice pursuant to section 805(b) of the Kingpin Act is effective on March 24, 2010.

**FOR FURTHER INFORMATION CONTACT:** Assistant Director, Compliance Outreach & Implementation, Office of Foreign Assets Control, Department of the Treasury, Washington, DC 20220, *tel.*: 202–622–2490.

**SUPPLEMENTARY INFORMATION:**