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]  
BILLING CODE 4830–01–P

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]  
BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY  
Internal Revenue Service  
26 CFR Part 301  
[REG–11833–99]  
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]  
BILLING CODE 4830–01–P

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:  
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
personal identifiers or contact information.

FOR FURTHER INFORMATION CONTACT:
Sandor Smith, (703) 699–0122.

SUPPLEMENTARY INFORMATION:

Executive Order 12866, “Regulatory Planning and Review”

It has been certified that 32 CFR part 240 does not:
(1) Have an annual effect on the economy of $100 million or more or adversely affect in a material way the economy; a section of the economy; productivity; competition; jobs; the environment; public health or safety; or State, local, or Tribal governments or communities;
(2) Create a serious inconsistency or otherwise interfere with an action taken or planned by another Agency;
(3) Materially alter the budgetary impact of entitlements, grants, user fees, or loan programs, or the rights and obligations of recipients thereof; or
(4) Raise novel legal or policy issues arising out of legal mandates, the President’s priorities, or the principles set forth in this Executive Order.


It has been certified that 32 CFR part 240 does not contain a Federal mandate that may result in expenditure by State, local and Tribal governments, in aggregate, or by the private sector, of $100 million or more in any one year.


It has been certified that 32 CFR part 240 is not subject to the Regulatory Flexibility Act (5 U.S.C. 601) because it would not, if promulgated, have a significant economic impact on a substantial number of small entities.

Public Law 96–511, “Paperwork Reduction Act” (44 U.S.C. Chapter 35)

Section 240.7 of this proposed rule contains information collection requirements. DoD has submitted the following proposal to OMB under the provisions of the Paperwork Reduction Act (44 U.S.C. Chapter 35). Comments are invited on: (a) Whether the proposed collection of information is necessary for the proper performance of the functions of DoD, including whether the information will have practical utility; (b) the accuracy of the estimate of the burden of the proposed information collection; (c) ways to enhance the quality, utility, and clarity of the information to be collected; and (d) ways to minimize the burden of the information collection on respondents, including the use of automated collection techniques or other forms of information technology.

Title: Information Assurance Scholarship Program (IASP).

Type of Request: New.

Number of Respondents: 422.

Responses per Respondent: 1.

Annual Responses: 422.

Average Burden per Response: 4.16 hours.

Annual Burden Hours: 1,755 hours.

Needs and Uses: The National Security Agency (NSA) is the Executive Administrator of the Information Assurance Scholarship Program (IASP), serving on behalf of the Office of the Assistant Secretary of Defense (Networks and Information Integration)/DoD Chief Information Officer. Those who wish to participate in the IASP Recruitment program must complete and submit an application package through their college or university to NSA. Centers of Academic Excellence in Information Assurance Education (CAE/IAEs) interested in applying for capacity-building grants must complete and submit a written proposal, and all colleges and universities subsequently receiving grants must provide documentation on how the grant funding was utilized. In addition, IASP participants and their faculty advisors (Principal Investigators) are required to complete annual program assessment documents. Without this written documentation, the DoD has no means of judging the quality of applicants to the program or collecting information regarding program performance.

Affected Public: “Individuals or households,” specifically college students at institutions designated as CAE/IAEs who are interested in, and qualified to, apply for a scholarship; “Not-for-profit institutions,” specifically CAE/IAEs interested in submitting proposals for capacity-building grants, and faculty advisors (Principal Investigators).

Frequency: Annually.

Respondent’s Obligation: Required to obtain or retain benefits.

OMB Desk Officer

Written comments and recommendations on the proposed information collection should be sent to Ms. Jasmeet Seehra at the Office of Management and Budget, DoD Desk Officer, Room 10102, New Executive Office Building, Washington, DC 20503, with a copy to the Office of the Assistant Secretary of Defense (Networks and Information Integration)/DoD Chief Information Officer (ASD(NII)/DoD CIO), 1225 South Clark St., Suite 910, Arlington, VA, 22202.

Comments can be received from 30 to 60 days after the date of this notice, but comments to OMB will be most useful if received by OMB within 30 days after the date of this notice.

You may also submit comments, identified by docket number and title, by the following method:

• Federal eRulemaking Portal: http://www.regulations.gov. Follow the instructions for submitting comments.

Instructions: All submissions received must include the agency name, docket number and title 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 personal identifiers or contact information.

To request more information on this proposed information collection or to obtain a copy of the proposal and associated collection instruments, please write to the Office of the Assistant Secretary of Defense (Networks and Information Integration)/DoD Chief Information Officer (ASD(NII)/DoD CIO), 1225 South Clark St., Suite 910, Arlington, VA 22202; or contact Ms. Sandra Smith at (703) 699–0122.

Executive Order 13132, “Federalism”

It has been certified that 32 CFR part 240 does not have federalism implications, as set forth in Executive Order 13132. This rule does not have substantial direct effects on:
(1) The States;
(2) The relationship between the National Government and the States; or
(3) The distribution of power and responsibilities among the various levels of Government.

List of Subjects in 32 CFR Part 240

Scholarships.

Accordingly, 32 CFR Part 240 is added to read as follows:

PART 240—INFORMATION ASSURANCE SCHOLARSHIP PROGRAM (IASP)

Sec.

240.1 Purpose.

240.2 Applicability.

240.3 Definitions.

240.4 Policy.

240.5 Responsibilities.

240.6 Retention program.

240.7 Recruitment program.

§ 240.1 Purpose.

This part implements policy, responsibilities and procedures for executing the DoD Information Assurance Scholarship Program (IASP).

§ 240.2 Applicability.

This part applies to the Office of the Secretary of Defense, the Military Departments, the Office of the Chairman of the Joint Chiefs of Staff and the Joint Staff, the Combatant Commands, the Office of the Inspector General of the Department of Defense, the Defense Agencies, the DoD Field Activities, and all other organizational entities within the Department of Defense (hereafter referred to collectively as the “DoD Components”). The term “Military Services,” as used herein, refers to the Army, the Navy, the Air Force, and the Marine Corps.

§ 240.3 Definitions.

The following terms apply to this part:

Center of Academic Excellence (CAE). A collective term that refers to both a National Center of Academic Excellence in Information Assurance Education (CAE/IAE) and a National Center of Academic Excellence in Information Assurance Research (CAE–R).

CAE/IAE. A National CAE/IAE is an institution of higher education which has met established criteria for Information Assurance Education and has been jointly designated by the Department of Homeland Security and the National Security Agency (NSA) as a CAE/IAE.

CAE–R. A National CAE–R is an institution of higher education which has met established criteria for Information Assurance Research and has been jointly designated by the Department of Homeland Security and the NSA as a CAE–R.

DoD IASP Executive Administrator. The NSA functions as the Executive Administrator for the IASP and is charged with the day-to-day administration of the program.

IASP Partner University. A National CAE which has joined in academic partnership with the Information Resources Management College (IRMC) of the National Defense University to award masters’ and/or doctoral degrees through DoD’s IASP.

Information Assurance (IA). For the purpose of this part, the term “IA” includes computer security, network security and other relevant IT related to information assurance pursuant to Section 2200 of title 10, United States Code.

Information Technology (IT). For the purpose of this part, the term “IT” refers to any equipment or interconnected system or subsystem of equipment that is used in the automatic acquisition, storage, manipulation, management, movement, control, display, switching, interchange, transmission, or reception of data or information. “IT” includes computers, ancillary equipment, software, firmware, and similar procedures, services (including support services), and related resources.

Institution of Higher Education. For the purpose of this part, an “institution of higher education” refers to an educational institution in any State that:

1. Admits as regular students only individuals who possess a certificate of graduation from a school providing secondary education, or the recognized equivalent of such a certificate;
2. Is legally authorized to provide a program of education beyond secondary education;
3. Provides an educational program that awards bachelor’s degrees, or provides no less than a 2-year program that is acceptable for full credit toward a degree;
4. Is a public or other nonprofit institution; and
5. Is accredited by a nationally recognized accrediting agency or association, or if not so accredited, is an institution that has been granted preaccreditation status by such an agency or association that has been recognized by the Secretary for the granting of preaccreditation status, and the Secretary has determined that there is satisfactory assurance that the institution will meet the accreditation standards of such an agency or association within a reasonable time.

Principal Investigator. Principal Investigators are the primary points of contact at each National CAE/IAE. They are responsible for publicizing the IASP to potential recruitment students and working with students during the application process. Principal Investigators also serve as the primary contact for recruitment students and retention students who have transferred from the IRMC to a Partner University.

Recruitment Students or Recruitment Program. Applies to the portion of the IASP available to qualified non-DoD students currently enrolled at a designated National CAE.

Retention Students or Retention Program. Applies to the portion of the IASP available to full-time, active duty Military Services personnel and civilian employees of the DoD Components.

§ 240.4 Policy.

It is DoD policy that:

(a) The Department of Defense shall recruit, develop, and retain a highly skilled cadre of professionals to support the critical IA and information technology (IT) management, technical, digital and multimedia forensics, cyber investigation, and infrastructure protection functions required for a secure network-centric environment.

(b) The IASP shall be used to attract new entrants to the DoD IA workforce and to retain current IA/IT personnel necessary to support the DoD’s diverse warfighting, business, intelligence, and enterprise information infrastructure requirements.

(c) Information Assurance disciplines for the scholarship program include, but are not limited to: biometrics, business management or administration, computer crime investigations, computer engineering, computer programming, computer science, computer systems analysis, cyber operations, database administration, data management, digital and multimedia forensics, electrical engineering, electronics engineering, information security (assurance), mathematics, network management, software engineering, and other similar disciplines as approved by the Assistant Secretary of Defense (Networks and Information Integration)/DoD Chief Information Officer (ASD(NII)/DoD CIO). All academic disciplines shall include a concentration in IA.

(d) Subject to availability of funds, the Department of Defense may provide grants to institutions of higher learning for faculty, curriculum, and infrastructure development and academic research to support the DoD’s IA critical areas of interest.

§ 240.5 Responsibilities.

(a) The Assistant Secretary of Defense (Networks and Information Integration)/Department of Defense Chief Information Officer (ASD(NII)/DoD CIO) shall:


2. Develop annual budget recommendation to administer the DoD IASP and provide academic scholarships and grants.

3. Oversee program administration and execution by the Director, NSA.

4. Establish and chair the DoD IASP Steering Committee to oversee key program actions, which include:

(i) Student eligibility criteria.
(ii) Grant and capacity building selection criteria for awards to CAEs.
(iii) Final approval for the allocation of individual IASP scholarships and grants.
(iv) Communications and marketing plans.
(v) IASP metrics and analysis of performance results, including student and CAE/IAE feedback.

(b) The Director, NSA, shall:
(1) Serve as the DoD IASP Executive Administrator to:
   (i) Implement the IASP and publish in writing all of the criteria, procedures and standards required for program implementation to encourage the recruitment and retention of personnel who have critical IA and IT skills.
   Responsibilities include:
   (A) Implementing the scholarship application and selection procedures for recruitment and retention students.
   (B) Establishing procedures for recruiting students to meet service obligations through employment with a DoD Component upon graduation from their academic program.
   (C) Ensuring that all students’ academic eligibility is maintained, service obligations are completed, and that reimbursement obligations for program disenrollment are fulfilled.
   (D) Establishing procedures for National CAE/IAEs and employing DoD Components to report on students’ progress.
   (E) Maintaining appropriate accounting for all IASP funding disbursements.
   (ii) Make grants, subject to availability of funds, on behalf of the DoD CIO to institutions of higher education to support the establishment, improvement, and administration of IA education programs pursuant to Sections 2200 and 7045 of title 10, United States Code.
   (A) Develop and implement the annual solicitation for proposals for IASP grants.
   (B) Coordinate the review process for grant proposals.
   (iv) Paying out grant funding and maintain appropriate accounting.
   (D) Establish annual reporting procedures for grant recipients to detail the results from their grant implementation.
   (2) Provide representation to the DoD IASP Steering Committee and provide briefings and reports, as required, to effect proper oversight by the DoD CIO and the IASP Steering Committee.
   (3) Maintain databases to support the analysis of IASP performance results.
   (c) The Information Resources Management College (IRMC) of the National Defense University, under the authority, direction and control of the Chairman of the Joint Chiefs of Staff, shall:
   (1) Establish IASP Partner University agreements with National CAE/IAEs to provide master’s and doctoral degree opportunities to current, former, and future students enrolled at the IRMC, who are awarded retention scholarships.
   (2) Maintain records of IASP student enrollments and graduates, and provide data to the DoD IASP Executive Administrator.
   (3) Serve as the liaison between IRMC retention students, their follow-on IASP Partner University, and the DoD IASP Executive Administrator.
   (4) Provide academic representation to the DoD IASP Steering Committee and provide briefings and reports as required on the IASP retention program.
   (d) The Heads of the DoD Components shall:
   (1) Determine the requirement for IASP usage as a vehicle to recruit and retain IA personnel to their organization.
   (2) Identify the Office of Primary Responsibility for administering the IASP within the DoD Component.
   (3) Establish DoD Component-specific nomination, selection, and post-academic assignment criteria for IASP retention students.
   (i) Nominated personnel shall be high performing employees who are rated at the higher levels of the applicable performance appraisal system and demonstrate sustained quality performance with the potential for increased responsibilities. All individuals must be U.S. citizens and be able to obtain a security clearance.
   (ii) Nominations must fulfill specific personnel development requirements for both the individual nominee and the nominating organization.
   (iii) Salaries of retention scholarship recipients shall be paid by the nominating DoD Component. When deemed necessary, DoD Components are responsible for personnel backfill while recipients are in school.
   (iv) Paying out disbursements of graduated students shall provide relevant, follow-on utilization of academic credentials in accordance with DoD Component mission requirements.
   (v) Retention students shall fulfill post-academic service obligations pursuant to Sections 2200 and 7045 of title 10, United States Code. Members of the Military Services shall serve on active duty while fulfilling designated DoD Component service obligations. DoD civilian employees shall sign a continued backfill agreement that complies with section 2200 of title 10, United States Code, prior to commencement of their education, to continue service within the Department of Defense upon conclusion of their education, for a period equal to three times the length of the education period. The period of obligated service is in addition to any other period for which the recipient is obligated to serve on active duty in the civil service, as the case may be. Individuals who fail to complete the degree program satisfactorily, or to fulfill the service commitment, shall be required repay program costs, where applicable. Head of Components are responsible to ensure enforcement of these agreements.
   (4) Determine annual billet requirements for recruitment students (the number of non-DoD IASP scholars who can be placed in full-time employment positions with the DoD Component upon graduation). Specific responsibilities for DoD Components who identify billet requirements for recruitment students include:
   (i) Assessing DoD Component skill requirements to determine skill gaps and providing the annual recruitment student requirement to the DoD IASP Executive Administrator.
   (ii) Participating in the selection process for recruitment students.
   (iii) Coordinating and processing security clearances for selected recruitment scholarship recipients.
   (iv) Allocating billets for an internship period (if applicable).
   (v) Assigning mentors to recruitment students.
   (vi) Determining post-academic billet assignments for recruitment students prior to the end of the students’ academic program.
   (5) Participate in the evaluation processes to assess and recommend improvements to the IASP.

§ 240.6 Retention program.

(a) The IASP retention program is open to qualified DoD civilian employees and members of the Military Services. Military officers and DoD civilian employees may apply for a master’s or doctoral degree program; enlisted personnel may apply for a master’s program.

(b) There are three DoD academic institutions participating in the IASP: the Air Force Institute of Technology (AFIT) at Wright-Patterson Air Force Base in Dayton, Ohio; the Information Resources Management College (IRMC) of the National Defense University at Fort McNair in Washington, DC in conjunction with over 23 Partner Universities; and the Naval Postgraduate School (NPS) in Monterey, California. Students at AFIT and NPS attend full-time programs. IRMC participants may
§ 240.7 Recruitment program.

(a) Annually, in November, NSA (the DoD IASP Executive Administrator) announces a solicitation for proposal from non-DoD National CAE/IAEs interested in participating in DoD’s IASP. Graduate students and rising junior or senior undergraduates accepted at or enrolled in one of the non-DoD institutions designated as CAE/IAEs apply for full scholarships to complete a bachelor’s, master’s, or a doctoral degree, or graduate (post-baccalaureate) certificate program in one of the relevant disciplines defined in § 240.4(c). Student application requirements are included in the solicitation proposal released by NSA.

(b) DoD Component recruitment student requirements are due to the DoD IASP Executive Administrator each year by January 31st.

(c) The student selection process occurs annually in April. The selection process is outlined in IASP Nomination Process for Recruitment Students.

(d) Recruitment students are provided scholarships, covering the full cost of tuition and selected books and fees. Students are also provided a stipend to cover room and board expenses.

(e) Recruitment students may be required to complete a student internship, depending on the length of their individual scholarship. DoD Components typically use the authority granted in 5 CFR 213.3102(r), to arrange the internship.

(f) All recruitment students incur a service commitment which commences after the award of the IASP authorized degree on a date to be determined by the relevant DoD Component. The obligated service in DoD shall be as a civilian employee of the Department or as an active duty enlisted member or officer in one of the Military Services.

(1) Individuals selecting employment in the civil service shall incur a service obligation of one year of service to the Department upon graduation for each year or partial year of scholarship they receive, in addition to an internship, if applicable.

(2) Individuals enlisting or accepting a commission to serve on active duty in one of the Military Services shall incur a service obligation of a minimum of 4 years on active duty in that Service upon graduation. The Military Services may establish a service obligation longer than 4 years, depending on the occupational specialty and type of enlistment or commissioning program selected.

(g) Individuals who fail to complete the degree program satisfactorily or to fulfill the service commitment upon graduation shall meet DoD Component service obligations. DoD civilian employees shall sign a continued service agreement that complies with Reference (a), prior to commencement of their education to continue in service with the Department of Defense upon conclusion of their education, for a period equal to three times the length of the education period.

§ 240.8 Recruitment program.

(a) Interns assigned to the IRMC component of the IASP shall be considered for assignment to DoD Components as permanent change of station or pre-approved, limited temporary duty (TDY) costs. Operations TDY and/or AFITT or the NPS, which is authorized to enroll enlisted IASP participants pursuant to Sections 2200 and 7045 of title 10, United States Code.

(b) Students must select a degree program in one of the academic disciplines listed in § 240.4(c).

(c) Scholarship funding for the AFIT, the IRMC, and the IASP Partner Universities, and the NPS includes tuition costs, selected fees, books, and pre-approved, limited temporary duty (TDY) costs. Other TDY and/or permanent change of station costs must be paid by the nominating DoD Component. Retention students will continue to receive their military pay or civilian salary from their DoD Component throughout their course of study.

(d) DoD Component nominations are due by January 31st each year. The student nomination process is outlined in IASP Nomination Process for Retention Students.

(e) DoD Component nominations are due by January 31st each year. The student nomination process is outlined in IASP Nomination Process for Retention Students.

(f) IASP participants are obligated to remain in good standing in their degree programs, to continue in service as civilian employees or members of the Military Services, and where applicable, to repay program costs for failure to complete the degree program satisfactorily, or to fulfill the service commitment pursuant to Sections 2200 and 7045 of title 10, DoD policy, and the policies of the respective DoD Component.

(g) Members of the Military Services shall meet DoD Component service obligations. DoD civilian employees shall sign a continued service agreement that complies with Reference (a), prior to commencement of their education to continue in service with the Department of Defense upon conclusion of their education, for a period equal to three times the length of the education period.