

Internal Revenue Service

Memorandum

Date: March 6, 2009

To: Shagufta Ahmed, OIRA Desk Officer

From: R. Joseph Durbala, IRS, Reports Clearance Officer

Subject: Emergency Approval Request for New Notice 2009-XX.

We are requesting emergency processing of a new ICR. Due to the requirements of sections 204 and 205 of the Worker, Retiree, and Employer Recovery Act of 2008, P.L. 110-458 (WRERA), we are requesting approval for the new Notice 2009-XX, Election and Notice Procedures for Multiemployer Plans under Sections 204 and 205 of WRERA by March 13, 2009.

Pursuant to the authority granted to the Secretary and his delegate under section 204(c)(1) (A) of WRERA to prescribe the time and manner for making an election, an election under section 204 must be made by the later of March 31, 2009 and the date that is 15 days after the due date of the annual certification of section 432 status for the election year. To ensure taxpayers receive the proper guidance and have time to solicit IRS assistance, we are requesting emergency approval. We wish to implement the form on March 13, 2009.

Please advise me whether this Emergency request will be accepted by OMB by March 9, 2009. If you have any questions or concerns, please let me know. I can be reached at (202) 622-3634 via e-mail at RJoseph.Durbala@irs.gov.

Your assistance in this matter is appreciated.

R. Joseph Durbala
IRS, Reports Clearance Officer