

OMB Reviewer: Milo Sunderhauf, (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.
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BILLING CODE 4820-02-P

Public Information Collection Requirements Submitted to OMB for Review

February 17, 1995.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1980, Public Law 96-511. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

Internal Revenue Service (IRS)

OMB Number: New

Form Number: IRS Form 8498

Type of Review: New collection

Title: Program Sponsor Agreement for Continuing Education for Enrolled Agents

Description: This information relates to the approval of continuing professional education programs for individuals enrolled to practice before the Internal Revenue Service (enrolled agents).

Respondents: Individuals or households, Business or other for-profit

Estimated Number of Respondents: 500

Estimated Burden Hours Per

Respondent: 36 minutes

Frequency of Response: Other

Estimated Total Reporting Burden: 300 hours

OMB Number: 1545-0735

Regulation ID Number: LR-189-80 (T.D. 7927) Final

Type of Review: Extension

Title: Amortization of Reforestation Expenditures

Description: Section 194 of the Internal Revenue Code allows taxpayers to elect amortize certain reforestation expenditures meet certain requirements. The regulations implement this election provision and allow the Service to determine if the election is proper and allowable.

Respondents: Individuals or households, Business or other for-profit, Farms

Estimated Number of Respondents: 12,002

Estimated Burden Hours Per

Respondent: 30 minutes

Frequency of Response: Annually

Estimated Total Reporting Burden:

6,001 hours

Clearance Officer: Garrick Shear, (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW., Washington, DC 20224

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TENNESSEE VALLEY AUTHORITY

Environmental Impact Statement: Use of Lands Acquired for the Columbia Dam Component of the Duck River Project

AGENCY: Tennessee Valley Authority.

ACTION: Notice of intent.

SUMMARY: In accordance with the National Environmental Policy Act of 1969 (NEPA), the Tennessee Valley Authority (TVA), in cooperation with the Tennessee Duck River Development Agency, will prepare an Environmental Impact Statement (EIS) on alternative uses of lands acquired as part of the Columbia Dam component of the Duck River Project. The project cannot be completed as a dam and reservoir due to the presence of endangered species. The EIS will consider the environmental impacts of a range of alternative uses of TVA-owned project lands, including the protection of resident endangered species and potential development of a recreational waterway between Iron Bridge Road boat ramp to Carpenter's Bridge (River Mile 137 to River Mile 165). With this notice, TVA is inviting comments on the scope of the EIS.

DATES: Comments must be received on or before May 22, 1995.

ADDRESSES: Comments should be sent to Dale V. Wilhelm, NEPA Liaison, Tennessee Valley Authority, WT 8C, 400 West Summit Hill Drive, Knoxville, Tennessee 37902-1499.

FOR FURTHER INFORMATION CONTACT: Jack L. Davis, Manager, Water Resource Projects, Tennessee Valley Authority, WT 10C, 400 West Summit Hill Drive,

Knoxville, Tennessee 37902-1499, phone 615/632-4678.

SUPPLEMENTARY INFORMATION: TVA and local entities began a cooperative effort in 1964 to advance economic growth and provide an adequate and dependable water supply in the Duck River watershed (in Maury, Marshall, Bedford, and Coffee Counties, middle Tennessee). While the state-chartered Tennessee Duck River Development Agency worked to develop a water supply system to connect the five largest cities in the watershed, TVA was requested to investigate water resource development. In 1965, TVA concluded that multipurpose reservoir development on the Duck River mainstem offered the best potential for meeting the area's needs. The construction of dams on the river would control flooding, create water supply sources, and provide opportunities for water-based recreation. Eventually, two dam sites were identified: a downstream dam proposed to be built at Duck River Mile 136.7, near Columbia, and an upstream dam to be built at River Mile 248.6, near Normandy. After further study, these two dam and reservoir projects were presented in a 1968 planning report as components of a combined Duck River Project.

Following the enactment of NEPA, TVA issued a draft EIS on the project in June 1971. A public hearing on the proposed project was held in August 1971 and a final EIS on the Duck River Project (TVA-OHES-EIS-72-5) was issued in April 1972. This EIS was supplemented in June 1974 to correct identified deficiencies. Construction of the 3,230-acre Normandy Dam and Reservoir component was completed in 1976 and is currently in operation.

Construction of the 12,600-acre Columbia Dam and Reservoir component of the project began in 1973. Completion of this component was slowed and, in 1983, halted because consultation with the U.S. Fish and Wildlife Service indicated that the reservoir could jeopardize the continued existence of two endangered species. These two species, the birdwing pearly mussel and the Cumberland monkeyface pearly mussel, had been listed as endangered in 1975 under provisions of the 1973 Endangered Species Act (ESA). Subsequent fieldwork and ESA listings have indicated that two additional endangered mussel species (tan riffleshell and pale lilliput pearly mussel) and an endangered plant (leafy prairie clover) also occur in the project area. Other species known to occur in the area have been proposed for endangered status or are identified

candidates for possible ESA listing. Under the ESA, the presence of several endangered species in the project reach of the Duck River will prevent TVA from being able to complete this component of the project as a dam and reservoir.

The purpose of this Notice is to solicit comments on the scope of the EIS. TVA anticipates the range of alternatives will include no action (retaining project lands in their current condition and use) and one or more options using some project lands for protective corridor and recreational development along the river accompanied by the disposal of other land tracts. Potentially important issues likely to be discussed in the EIS include:

1. Impacts on terrestrial and aquatic life, including endangered and threatened species;
2. Impacts on recreation and other land uses;
3. Impacts on water quality and quantity;
4. Impacts on public water supplies;

5. Impacts on floodplains, wetlands, and prime farm land;
6. Impacts on archaeological and historical resources;
7. Socioeconomic and cultural effects.

This list is not intended to be all-inclusive, nor is it intended to be a predetermination of impacts. As preparation of the EIS proceeds, other issues may be revealed which will warrant detailed analysis.

The Tennessee Duck River Development Agency has agreed to participate in this EIS as a cooperating agency. Other agencies, such as the U.S. Army Corps of Engineers, and the U.S. Fish and Wildlife Service, also may become cooperating agencies.

TVA invites interested persons and agencies to comment on the scope of this EIS. TVA also requests comments on environmental issues which should not be viewed as important and which should not be discussed in detail in the EIS. A public meeting will be held in the Duck River area on April 18, 1995 at 7:00 CDT at the Culleoka School, Culleoka, Tennessee to receive oral

comments about the scope of this EIS. Details about this meeting will be announced later in area newspapers. Comments received at the meeting will be accorded the same weight as written comments.

After the scoping process and the initial environmental analysis are completed, TVA will prepare a draft EIS on this proposed action. A Notice of Availability of this draft will be published in the **Federal Register** and area newspapers. Public comments on the draft EIS will be solicited. Those persons who choose not to comment on the scope of the EIS but wish to receive a copy of the draft for their review and comment should send their names and addresses to Dale V. Wilhelm at the address presented above. TVA anticipates releasing a final EIS on this project in August 1996.

Dated: February 17, 1995.

Kathryn J. Jackson,

Senior Vice President, Resource Group.

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