

creating a safety hazard. Safety hazards are created by a narrow road with sharp curves and a surface that is in poor condition. The reported accidents over a period of approximately five years (January 1994 to December 1998) are two to three times higher than typical for this type of road. Solutions are needed to reduce the rate and severity of accidents and to provide for the current and projected traffic demand.

The overall purpose of the project is to cost effectively improve the physical conditions and safety features of Fernan Lake Road, while minimizing adverse impacts to sensitive environmental resources. Project objectives will be based on the needs developed during the scoping process. All improvements must be consistent with the applicable guidelines from the IPNF Forest Plan, Kootenai County plans and ordinances, Idaho state regulations, and federal regulations.

Alternatives under consideration include (1) taking no action; (2) improving the existing road to meet the appropriate Idaho state design criteria; (3) improving the existing road to meet the appropriate American Association of State Highway and Transportation Officials (AASHTO) design criteria; (4) other alternatives that may be developed during the NEPA process.

Notices describing the proposed action and soliciting comments will be sent to appropriate Federal, State, and local agencies, and to private organizations and citizens who have previously expressed interest in this proposal. Two public scoping meetings were held during 2000 in Coeur d'Alene, Idaho. Based in part on data collected and comments received, FHWA has determined that it will prepare an EIS on the project. Comments previously received will be utilized during the EIS. Additional interagency and public scoping activities will be conducted. The time and place of the public scoping activities will be provided in the local news media and by notice to individuals and agencies that have expressed interest in the proposal. The draft EIS will be available for public and agency review and comment. Schedules for these activities will be distributed when available this winter.

To ensure that the full range of issues related to this proposed action are addresses and all significant issues identified, comments and suggestions are invited from all interested parties. Previous comments received by FHWA have identified a number of issues such as impacts to private landowners, water quality, wetlands, and wildlife, as well as, hillside stability, placement of fill in

the lake, tree removal, and parking along the roadway. Comments or questions concerning this proposed action and the EIS should be directed to the FHWA at the address provided above.

Catalog of Federal Domestic Assistance Program Number 20.205, Highway Research, Planning and Construction. The regulations implementing Executive Order 12372 regarding intergovernmental consultation on Federal programs and activities apply to this program.)

Issued on: September 27, 2000.

**Ronald W. Carmichael,**

*Division Engineer, Federal Highway Administration.*

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**BILLING CODE 4910-22-M**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

September 25, 2000.

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 1995, Public Law 104-13. 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.

**DATES:** Written comments should be received on or before November 2, 2000 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0212.

*Form Number:* IRS Form 5558.

*Type of Review:* Extension.

*Title:* Application for Extension of Time to File Certain Employee Plan Returns.

*Description:* This form is used by employers to request an extension of time to file the employee plan annual information return/report (Form 5500 series) or employee plan excise tax return (Form 5330). The data supplied is used to determine if such extension of time is warranted.

*Respondents:* Business or other for-profit, Not-for-profit institutions.

*Estimated Number of Respondents:* 335,000.

*Estimated Burden Hours Per Respondents:* 33 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 185,724 hours.

*OMB Number:* 1545-1276.

*Regulation Project Number:* FI-88-86 Final (TD 8458).

*Type of Review:* Extension.

*Title:* Real Estate Mortgage Investment Conduits.

*Description:* Section 860E(e) imposes an excise tax on the transfer of a residual interest in a REMIC to a disqualified party. The tax must be paid by the transferor of a pass-thru entity of which the disqualified party is an interest holder.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 1,600.

*Estimated Burden Hours Per Respondents:* 20 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 525 hours.

*Clearance Officer:* Garrick Shear, Internal Revenue Service, Room 5244, 1111 Constitution Avenue, NW, Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt, (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.*

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

September 26, 2000.

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 1995, Public Law 104-13. 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 to be assured of consideration.

**DATES:** Written comments should be received on or before November 2, 2000 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1696.

*Form Number:* IRS Form 8872.