

out the Secretary's responsibilities) attend such training." Additionally, the Application states that DLA environmental staffers "will provide training to local agencies and their consultants to ensure that LA environmental documents follow statewide procedures and meet Federal requirements."

Section 12.1.2 of the MOU requires that a training plan be updated annually during Caltrans' participation in the Pilot Program. This training plan is shared with FHWA on an annual basis. The training plans submitted for Fiscal Year (FY) 07–08 and FY 08–09 included information only on Capital program training and did not include information on training for DLA staff or how staff will provide training to local agencies and consultants. The information gaps in the FY08–09 Training Plan include:

(a) The lack of a formalized training plan for DLA staff on DLA-specific processes—Four interviewees and pre-audit information collection revealed no evidence of a formal training plan to carry out the LA responsibilities under the Pilot Program, including training for DLA staff and staff in local agencies and consultants. Interviews in all Districts/Regions visited indicated varying training activities have occurred; however, this information—or an explanation on the approach—is not included in the training plan.

(b) The lack of an ongoing training procedure for local agencies and consultants, including expected courses or outreach to be offered. Six interviewees stated that there is no formal approach being used by Caltrans Districts to ensure proper training or outreach is provided to local agencies and consultants. Given the very large number of LA projects in some Districts, and the typically high staff turnover within local agencies, Caltrans needs to formalize and implement an ongoing training plan to ensure that LA program staff can carry out the responsibilities under the Pilot Program and work with the local agencies and consultants to ensure compliance with statewide procedures and Federal requirements assumed by Caltrans.

Deficient

(D1) *Quarterly Reports*—The quarterly reports Caltrans provides to FHWA under section 8.2.7 of the MOU continue to consistently include an inaccurate listing of all approvals and decisions under the Pilot Program. The quarterly reports received by FHWA for the first five quarters have all contained substantial errors and have had to be revised and resubmitted to FHWA by Caltrans.

Discussions with Caltrans staff developing input for the quarterly reports identified inconsistent approaches and procedures in the processes leading to report production. Communication is not always timely between the project generalists and the staff responsible for project tracking and reporting. Additionally, two of the four Districts visited during the third audit were unable to readily produce a list of the projects within that District that fall under the Pilot Program. The audit team finds the quarterly reporting process and products deficient.

(D2) *Performance Measure*—“*Monitor Relationships With Federal and State Resource Agencies*”—MOU section 10.2.1.C requires Caltrans to “assess change in communication among Caltrans, Federal and State resource agencies.” In all three Caltrans self-assessments (December 2007, June 2008, and December 2008) under “Progress in Meeting Pilot Program Performance Metrics” Caltrans stated that this performance measure has not yet been implemented. The audit team understands that Caltrans has engaged a consultant to undertake a survey of Federal and State resource agencies to assess their relationships with Caltrans; however, the minimal degree of progress after 18 months of the Pilot Program renders Caltrans' performance on this requirement deficient at the time of the audit.

(D3) *Delegation of Signature Authority*—In six of the eight Caltrans District Offices reviewed in this audit, the audit team learned of the delegation of signature authority for EISs and individual Section 4(f) Evaluations that occurred in October 2007.

In September 2007, Caltrans asked for clarification of signature authority for EISs as stated in the Application and section 1.1.2 of the MOU. The FHWA responded with clarification of this signature authority through a letter from FHWA to Caltrans dated September 12, 2007. This letter stated that the Draft EIS can be signed by either the Deputy District Director for Environmental Planning or the District Director, at the Caltrans' District discretion. Final EISs are to be signed by District Directors, and not further delegated. There was no request for clarification for individual Section 4(f) Evaluations and therefore, that signature authority remains as agreed to with the Deputy District Director.

During the audit, the audit team learned of two memos, dated October 2007, that delegated, for six Districts, the signature of individual Section 4(f) Evaluations to the Environmental Office Chiefs and the signature of EISs to the Environmental Division Chief or the District Director.

This delegation is inconsistent with the FHWA clarification letter. Additionally, Chapter 38 of the SER is inconsistent regarding this delegation of signature authority for Draft EISs, indicating two different delegation signature authorities, one to the Deputy District Director and one to the Deputy District Director for Environmental Planning, in the sections “Signature Authorities” and “Signature Protocols.”

(D4) *Assignment of Section 6002 Responsibility under the Pilot Program*—Under MOU section 3.2.2, Caltrans is responsible for complying with the requirements of any applicable environmental law. Therefore, Caltrans is responsible for complying with SAFETEA-LU section 6002 (23 U.S.C. 139) which defines provisions of the environmental review process. The SAFETEA-LU section 6002(d) (23 U.S.C. 139(d)) states that a Federal lead agency for a highway project conducting a NEPA process under section 6002, in this case Caltrans, “shall identify, as early as practicable in the environmental review process for a project, any other Federal and non-Federal agencies that may

have an interest in the project, and shall invite such agencies to become participating agencies in the environmental review process for the project.”

In three of the six EIS project files reviewed, there were participating agency invitations sent out to only 5 to 10 agencies per project. For those projects, the audit team, thorough interviews and review of project files, learned that more local, State, Federal, or tribal governmental agencies, either may have or already had, expressed an interest in the project and were therefore required to be an invited participating agency.

The Caltrans' third self-assessment included a section on “Understanding of Section 6002 Requirements,” and did not report any finding that requires a corrective action.

Based on its review of project files and interviews with Caltrans staff, the audit team finds Caltrans' compliance with its Pilot Program responsibilities to be deficient with regard to the intent and requirements of SAFETEA-LU section 6002 regarding inviting participating agencies.

(D5) *Corrective Action for Audit Deficiency*—In three of the project files reviewed by the audit team that contained a class of action determination documentation, the class of action determination concurrence was issued the day before the third audit began, or actually, in two instances, the concurrence was issued during the audit. This is a failure to fully address the deficiency, “Environmental Document Process—Class of Action Determination,” noted in the previous audit.

Response to Comments and Finalization of Report

The FHWA received no comments during the 30-day comment period for the draft audit report. Therefore, the FHWA feels that there is no need to revise the draft audit report findings and finalizes the audit report with this notice.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

July 22, 2009.

The Department of Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104–13 on or after the date of publication of this notice. 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 11000, and 1750

Pennsylvania Avenue, NW.,
Washington, DC 20220.

DATES: Written comments should be received on or before August 27, 2009 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1545.

Type of Review: Extension.

Title: REG-107644-97 (Final)

Permitted Elimination of Preretirement Optional Forms of Benefit (TD 8769).

Description: The regulation permits an amendment to a qualified plan that eliminates certain preretirement optional forms of benefit.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 48,800 hours.

Clearance Officer: R. Joseph Durbala, (202) 622-3634, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Shagufta Ahmed, (202) 395-7873, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

Celina Elphage,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

July 21, 2009.

The Department of Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the date of publication of this notice. 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 11000, and 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

DATES: Written comments should be received on or before August 27, 2009 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0432.

Type of Review: Extension.

Form: 5495.

Title: Request for Discharge from Personal Liability under Internal Revenue Code Section 2204 or 6905.

Description: Form 5495 provides guidance under sections 2204 and 6905 for executors of estates and fiduciaries of decedent's trusts. The form, filed after regular filing of an Estate, Gift, or Income tax return for a decedent, is used by the executor or fiduciary to request discharge from personal liability for any deficiency for the tax and periods shown on the form.

Respondents: Individuals or Households.

Estimated Total Burden Hours: 306,500 hours.

OMB Number: 1545-1841.

Type of Review: Extension.

Title: REG-157302-02 (Final), TD 9142 Deemed IRAs in Qualified Retirement Plans.

Description: Section 408(q), added to the Internal Revenue Code by section 602 of the Economic Growth and Tax Relief Reconciliation Act of 2001, provides that separate accounts and annuities may be added to qualified employer plans and deemed to be individual retirement accounts and individual retirement annuities if certain requirements are met. Section 1.408(q)-1(f)(2) provides that these deemed IRAs must be held in a trust or annuity contract separate from the trust or annuity contract of the qualified employer plan. This collection of information is required to ensure that the separate requirements of qualified employer plans are met.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 40,000 hours.

OMB Number: 1545-1828.

Type of Review: Extension.

Title: REG-131478-02 (Final)

Guidance under Section 1502; Suspension of Losses on Certain Stock Disposition.

Description: The information in Sec. 1.1502-35T(c) is necessary to ensure that a consolidated group does not obtain more than one tax benefit from both the utilization of a loss from the disposition of stock and the utilization of a loss or deduction with respect to another asset that reflects the same economic loss; to allow the taxpayer to make an election under Sec. 1.1502-35T(c)(5) that would benefit the taxpayer, the election in Sec. 1.1502-35T(f) provides taxpayers the choice in the case of a worthless subsidiary to utilize a worthless stock deduction or absorb the subsidiary's losses; and Sec. 1.1502-35T(g)(3) applies to ensure that taxpayers do not circumvent the loss suspension rule of § 1.1502-35T(c) by deconsolidating a subsidiary and then re-importing to the group losses of such subsidiary.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 15,000 hours.

OMB Number: 1545-1969.

Type of Review: Extension.

Form: 13751.

Title: Waiver of Right to Consistent Agreement of Partnership Items and Partnership-Level Determinations as to Penalties, Additions to Tax, and Additional Amounts.

Description: The information requested on Form 13751 (as required under Announcement 2005-80) will be used to determine the eligibility for participation in the settlement initiative of taxpayers related through TEFRA partnerships to ineligible applicants. Such determinations will involve partnership items and partnership-level determinations, as well as the calculation of tax liabilities resolved under this initiative, including penalties and interest.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 100 hours.

OMB Number: 1545-1986.

Type of Review: Extension.

Title: Notice 2006-XX Elections Created or Effected by the American Jobs Creation Act of 2004.

Description: The collection of information will enable the Internal Revenue Service to ensure that the eligibility requirements for the various elections or revocations have been satisfied and the requisite sections have been complied with.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 3,034,765 hours.

OMB Number: 1545-1988.

Type of Review: Extension.

Title: Credit for New Qualified Alternative Motor Vehicles (Advanced Lean Burn Technology Motor Vehicles and Qualified Hybrid Motor Vehicles).

Description: This notice sets forth a process that allows taxpayers who purchase passenger automobiles or light trucks to rely on the domestic manufacturer's (or, in the case of a foreign manufacturer, its domestic distributor's) certification that both a particular make, model and year of vehicle qualifies as an advanced lean burn technology motor vehicle under Section 30B(a) (2) and (c) of the Internal Revenue Code or a qualified hybrid motor vehicle under Section 30B(a)(3) and (d), and the amount of the credit allowable with respect to the vehicle.

Respondents: Individuals or Households.