

**ADDRESSES:** Written comments on the Sponsor's request must be delivered or mailed to: Alex Erskine, Program Manager, Detroit Airports District Office, 11677 South Wayne Road, Suite 107, Romulus, MI 48174.

**FOR FURTHER INFORMATION CONTACT:** Alex Erskine, Program Manager, Federal Aviation Administration, Great Lakes Region, Detroit Airports District Office, DET ADO-614, 11677 South Wayne Road, Suite 107, Romulus, Michigan 48174. Telephone Number (734-229-2927)/FAX Number (734-229-2950). Documents reflecting this FZAA action may be reviewed at this same location or at Jefferson County Airpark, Steubenville, Ohio.

**SUPPLEMENTARY INFORMATION:**

**Parcel Legal Description**

Property located in the northeast and northwest quarters of Section 23, Township 6, Range 2, Cross Creek Township, Jefferson County, Ohio, and being part of the Board of County Commissioners of Jefferson County, Ohio tract of 3.727650 acres, Official Record Volume 612, Page 400, Tax Map Parcel #1-F (hereinafter referred to as Board tract) of the Jefferson County Recorder's Office, and known to the Federal Aviation Administration as a combination of parts of Parcel No. 16 and Parcel No. 19 as shown on the Property Plan of FAA Site No. 18562.A, Jefferson County Airpark, Steubenville, Ohio, said parcel combination hereinafter to be known to the FAA as Parcel No. 19-B, and being more fully described as follows:

Beginning at a point on the curved northerly 100-foot right-of-way of Airpark Drive where the right of way crosses the centerline of a vacated portion of old County Road #33 and on a northwesterly line of the aforementioned Board tract;

Thence with lines of the Board tract the following three courses and distances: N61°40'14" E, 232.32 feet to a point near the centerline of the old road;

Thence N 62°20'16" E, 216.00 feet to a point in the east bound lane of the old road;

Thence leaving the road, S 0°54'16" W, 451.07 feet to a point on the northerly right-of-way of Airpark Drive;

Thence along the right of way and through the Board tract the following two courses and distances;

N 52°16'55" W, 292.77 feet to a point of curve;

Thence along a curve to the left, radius 299.11 feet and central angle 32°45'09", an arc length of 170.98 feet, and chord of N 68°39'29" W, 168.66 feet to the place of beginning containing 1.8473 acres, leaving 1.88035 acres remaining in the Board tract.

Also leaving 2.0235 acres in Airpark Parcel No. 16, and 0.0008 acre in Airpark Parcel No. 19.

Basis of bearings is the record direction of the northerly right-of-way line of Airpark Drive, being the next to last line above-described.

Issued in Romulus, Michigan on October 1, 2009.

**Matthew J. Thys,**

*Manager, Detroit Airports District Office,  
FAA, Great Lakes Region.*

[FR Doc. E9-26938 Filed 11-10-09; 8:45 am]

**BILLING CODE M**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

[LR-58-83]

**Proposed Collection; Comment Request for Regulation Project**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)).

Currently, the IRS is soliciting comments concerning an existing final regulation, LR-58-83 (T.D. 7959), Related Group Election With Respect to Qualified Investments in Foreign Base Company Shipping Operations (§§ 1.955A-2, and 1.955A-3).

**DATES:** Written comments should be received on or before January 11, 2010 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, Room 6242, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations should be directed to R. Joseph Durbala at Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-3634, or through the internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Related Group Election With Respect to Qualified Investments in Foreign Base Company Shipping Operations.

*OMB Number:* 1545-0755. *Regulation Project Number:* LR-58-83.

*Abstract:* This regulation concerns the election made by a related group of controlled foreign corporations to determine foreign base company shipping income and qualified investments in foreign base company shipping operations on a related group basis. The information required is necessary to assure that the U.S. shareholder correctly reports any shipping income of its controlled foreign corporations which is taxable to the shareholder.

*Current Actions:* There is no change to this existing regulation.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 100.

*Estimated Time per Respondent:* 2 hours, 3 minutes.

*Estimated Total Annual Burden Hours:* 205

*The following paragraph applies to all the collections of information covered by this notice:*

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. *Comments are invited on:* (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: November 5, 2009.

**R. Joseph Durbala,**

*IRS Supervisory Tax Analyst.*

[FR Doc. E9-27205 Filed 11-10-09; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[LR-100-78]

#### Proposed Collection; Comment Request for Regulation Project

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, LR-100-78 (T.D. 7918), Creditability of Foreign Taxes (§§ 1.901-2 and 1.901-2A).

**DATES:** Written comments should be received on or before *January 11, 2010* to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, Room 6242, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the information collection should be directed to R. Joseph Durbala, at (202) 622-3634, or at Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet, at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Creditability of Foreign Taxes.  
*OMB Number:* 1545-0746.

*Regulation Project Number:* LR-100-78.

*Abstract:* Section 1.901-2A of the regulation contains special rules that apply to taxpayers engaging in business transactions with a foreign government that is also taxing them. In general, such taxpayers must establish what portion of a payment made pursuant to a foreign levy is actually tax and not compensation for an economic benefit received from the foreign government. One way a taxpayer can do this is by electing to apply the safe harbor formula

of section 1,901-2A by filing a statement with the IRS.

*Current Actions:* There is no change to this existing regulation.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals or households, and business or other for-profit organizations.

*Estimated Number of Respondents:* 110.

*Estimated Time per Respondent:* 20 minutes.

*Estimated Total Annual Burden Hours:* 37.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: November 5, 2009.

**R. Joseph Durbala,**

*IRS Supervisory Tax Analyst.*

[FR Doc. E9-27206 Filed 11-10-09; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 3520

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipts of Certain Foreign Gifts.

**DATES:** Written comments should be received on or before January 11, 2010 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to R. Joseph Durbala, (202) 622-3634, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Annual Return To Report Transactions With Foreign Trusts and Receipts of Certain Foreign Gifts.

*OMB Number:* 1545-0159.

*Form Number:* Form 3520.

*Abstract:* U.S. persons who create a foreign trust or transfer property to a foreign trust must file Form 3520 to report the establishment of the trust or the transfer of property to the trust. Form 3520 must also be filed by U.S. persons who are treated as owners of any part of the assets of a trust under subpart E of Part I or subchapter J of Chapter 1; who received a distribution from a foreign trust; or who received large gifts during the tax year from a foreign person.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

*Type of Review:* Extension of a currently approved collection.