

with any U.S. District Court or has been decided in favor of complainant within the 2-year period; and (4) the requirements at 49 CFR 1105.7(c) (environmental report), 49 CFR 1105.11 (transmittal letter), 49 CFR 1105.12 (newspaper publication), and 49 CFR 1152.50(d)(1) (notice to governmental agencies) have been met.

As a condition to this exemption, any employee adversely affected by the abandonment shall be protected under *Oregon Short Line—Abandonment Portion Goshen Branch Between Firth & Ammon, in Bingham & Bonneville Counties, Idaho*, 360 I.C.C. 91 (1979). To address whether this condition adequately protects affected employees, a petition for partial revocation under 49 U.S.C. 10502(d) must be filed.

Provided no formal expression of intent to file an offer of financial assistance (OFA) has been received, this exemption will be effective on December 29, 2010, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,<sup>2</sup> formal expressions of intent to file an OFA under 49 CFR 1152.27(o)(2),<sup>3</sup> and trail use/rail banking requests under 49 CFR 1152.29 must be filed by December 9, 2010. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by December 20, 2010, with the Surface Transportation Board, 395 E Street, SW., Washington, DC 20423–0001.

A copy of any petition filed with the Board should be sent to DSR's representative: Thomas F. McFarland, P.C., 208 South LaSalle Street, Suite 1890, Chicago, IL 60604–1112.

If the verified notice contains false or misleading information, the exemption is void *ab initio*.

DSR has filed a combined environmental and historic report which addresses the effects, if any, of the abandonment on the environment and historic resources. OEA will issue an environmental assessment (EA) by December 3, 2010. Interested persons may obtain a copy of the EA by writing to OEA (Room 1100, Surface Transportation Board, Washington, DC 20423–0001) or by calling OEA, at (202)

<sup>2</sup> The Board will grant a stay if an informed decision on environmental issues (whether raised by a party or by the Board's Office of Environmental Analysis (OEA) in its independent investigation) cannot be made before the exemption's effective date. See *Exemption of Out-of-Serv. Rail Lines*, 5 I.C.C.2d 377 (1989). Any request for a stay should be filed as soon as possible so that the Board may take appropriate action before the exemption's effective date.

<sup>3</sup> Each OFA must be accompanied by the filing fee, which is currently set at \$1,500. See 49 CFR 1002.2(f)(25).

245–0305. Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1–800–877–8339. Comments on environmental and historic preservation matters must be filed within 15 days after the EA becomes available to the public.

Environmental, historic preservation, public use, or trail use/rail banking conditions will be imposed, where appropriate, in a subsequent decision.

Pursuant to the provisions of 49 CFR 1152.29(e)(2), DSR shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned the line. If consummation has not been effected by DSR's filing of a notice of consummation by November 29, 2011, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

Board decisions and notices are available on our Web site at <http://www.stb.dot.gov>.

Decided: November 22, 2010.

By the Board.

**Rachel D. Campbell,**  
*Director, Office of Proceedings.*  
**Andrea Pope-Matheson,**  
*Clearance Clerk.*

[FR Doc. 2010–29834 Filed 11–26–10; 8:45 am]

**BILLING CODE 4915–01–P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

November 19, 2010.

The Department of the Treasury will submit the following public information collection requirements 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. A copy of the submissions may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding these information collections should be addressed to the OMB reviewer listed and to the Treasury PRA Clearance Officer, Department of the Treasury, 1750 Pennsylvania Avenue, NW., Suite 11010, Washington, DC 20220.

**DATES:** Written comments should be received on or before December 29, 2010 to be assured of consideration.

### Internal Revenue Service (IRS)

**OMB Number:** 1545–1614.

**Type of Review:** Extension without change to a currently approved collection.

**Title:** REG–106177–97 (NPRM)  
Qualified State Tuition Programs.

**Abstract:** Respondents are States and eligible educational institutions that establish and maintain qualified State tuition programs. Respondents include distributes who receive benefits under the programs. Information verifies that programs are qualified and that distribution are used for qualified educational expenses.

**Respondents:** State, Local, and Tribal Governments.

**Estimated Total Burden Hours:**

4,258,260 hours.

**OMB Number:** 1545–2175.

**Type of Review:** Extension without change to a currently approved collection.

**Title:** Form 8942—Application for Certification of Qualified Investments Eligible for Credits; Notice 2010–45—Qualifying Therapeutic Discovery Project Credit.

**Abstract:** On March 23, 2010, the President signed the Patient Protection and Affordable Care Act (Act) (Pub. L. 111–148). Section 9023(a) of the Act adds section 48D to the Internal Revenue Code. Section 48D provides a 50-percent nonrefundable investment tax credit, and corresponding grant in lieu of a tax credit, for qualified investments in qualifying therapeutic discovery projects. The credit and grant are designed to encourage investments in new therapies relating to diseases. Form 8942 will be used to apply for certification and credit.

**Respondents:** Businesses or other for-profits.

**Estimated Total Burden Hours:** 14,545 hours.

**OMB Number:** 1545–0029.

**Type of Review:** Extension without change of a currently approved collection.

**Title:** Employer's Quarterly Federal Tax Return.

**Form:** 941 series and schedules.

**Abstract:** Form 941 is used by employers to report payments made to employees subject to income and social security/Medicare taxes and the amounts of these taxes. Form 941–PR is used by employers in Puerto Rico to report social security and Medicare taxes only. Form 941–SS is used by employers in the U.S. possessions to report social security and Medicare taxes only. Schedule B is used by employers to record their employment tax liability.

**Respondents:** Private sector: Businesses or other for-profits.

**Estimated Total Burden Hours:**

388,256,964 hours.

**OMB Number:** 1545–2173.

**Type of Review:** Extension without change to a currently approved collection.

**Title:** Hiring Incentives to Restore Employment (HIRE) Act Employee Affidavit.

**Abstract:** This form was created in response to the Hiring Incentives to Restore Employment (HIRE) Act, which was signed on March 18, 2010. The form was developed as a template for the convenience of employers who must collect affidavits from qualifying employees. The form is not filed, rather an employer must retain the affidavit in order to justify claiming certain HIRE Act benefits. A model form is needed as soon as possible so that employers can begin confidently claiming payroll exemptions. The useful life of the form is only from March 18, 2010 to December 31, 2010.

**Respondents:** Businesses or other for-profits.

**Estimated Total Burden Hours:** 227,000 hours.

**OMB Number:** 1545–2174.

**Type of Review:** Extension without change to a currently approved collection.

**Title:** Form 14134, Application for Certificate of Subordination of Federal Tax Lien, and Form 14135, Application for Certificate of Discharge of Property from Federal Tax Lien.

**Form:** 14134, 14135.

**Abstract:** The collection of information is required by 26 CFR 301.6325–1(b)(5) for consideration of the United States discharging property from the Federal tax lien and is required by 26 CFR 301.6325–1(d)(4) for consideration that the United States subordinate its interest in property. These forms will provide guidance to ensure proper documentation is submitted to the Agency.

**Respondents:** Businesses or other for-profits, farms, not-for-profit institutions.

**Estimated Total Burden Hours:** 22,665 hours.

**OMB Number:** 1545–2090.

**Type of Review:** Extension without change to a currently approved collection.

**Title:** REG–143797–06 (Final), Health Savings Plan Notice.

**Abstract:** The information is needed in cases where an employee establishes an HSA after the end of the calendar year but before the last day of February and will be used by employees for purposes of making up HSA contributions to those employees. The respondents are employees of employers who contribute to employees' HSAs.

**Respondents:** Businesses or other for-profits and not-for-profit institutions.

**Estimated Total Burden Hours:** 1,250,000 hours.

**OMB Number:** 1545–1892.

**Type of Review:** Extension without change to a currently approved collection.

**Title:** REG–153841–02 (TD 9208) (Final), Election Out of GST Deemed Allocations.

**Abstract:** The information collected will be used by the IRS to identify the trusts to which the election or termination of election will apply. The collection of information in this proposed regulation is in sections 26.2632–1(b)(2)(ii), 26.2632–1(b)(2)(iii), and 26.2632–1(b)(2). This information is required by the IRS for taxpayers who elect to have the automatic allocation rules not apply to the current transfer and/or to future transfers to the trust or to terminate such election. This information is also required by the IRS for taxpayers who elect to treat trusts described in section 2632(c)(3)(B)(i) through (vi) as GST trusts or to terminate such election.

**Respondents:** Individuals or households.

**Estimated Total Burden Hours:** 12,500 hours.

**OMB Number:** 1545–1430.

**Type of Review:** Extension without change to a currently approved collection.

**Title:** Form 945 and 945V: Annual Return of Withheld Federal Income Tax Voucher; Form 945–A: Annual Record of Federal Tax Liability; Form 945–X Annual Return of Withheld Federal Income Tax, Claim, Refund.

**Form:** 945, 945V, 945–X.

**Abstract:** Form 945 is used to report income tax withholding on nonpayroll payments including backup withholding and withholding on pensions, annuities, IRA's military retirement and gambling winnings. Form 945–V, Payment Voucher, is used if you are making a payment with Form 945, Annual Return of Withheld Federal Income Tax. Form 945–A is used to report nonpayroll tax liabilities. Form 945–X is used to correct errors made on Form 945, Annual Return of Withheld Federal Income Tax, for one year only.

**Respondents:** Businesses or other for-profits.

**Estimated Total Burden Hours:** 3,596,690 hours.

**OMB Number:** 1545–1081.

**Type of Review:** Extension without change to a currently approved collection.

**Title:** Application for Extension of Time to File Information Returns.

**Form:** 8809.

**Abstract:** Form 8809 is used to request an extension of time to file Forms W–2, W–2G, 1042–S, 1097, 1098, 1099, 3921, 3922, 5498, and 8027. The IRS reviews the information contained on

the form to determine whether an extension should be granted.

**Respondents:** Businesses or other for-profits, farms, not-for-profit institutions.

**Estimated Total Burden Hours:** 192,000 hours.

**OMB Number:** 1545–0985.

**Type of Review:** Extension without change to a currently approved collection.

**Title:** PS–128–86, PS–127–86, and PS–73–88 (Final)(TD 8644) Generation-Skipping Transfer Tax.

**Abstract:** This regulation provides rules relating to the effective date, return requirements, definitions, and certain special rules covering the generation-skipping transfer tax. The information required by the regulation will require individuals and/or fiduciaries to report information on Form 706NA, 706, 706GS (D), 706GS(D–1), 706GS(T), 709 and 843 in connection with the generation skipping transfer tax. The information will facilitate the assessment of the tax and taxpayer examinations.

**Respondents:** Individuals or households.

**Estimated Total Burden Hours:** 3,750 hours.

**Bureau Clearance Officer:** Allan M. Hopkins, Internal Revenue Service, 1111 Constitution Avenue, NW., Room 6129, Washington, DC 20224; (202) 622–3634.

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

**Celina Elphage,**

*Treasury PRA Clearance Officer.*

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**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

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November 23, 2010.

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