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Decided: February 8, 2011.

By the Board.

**Rachel D. Campbell,**

*Director, Office of Proceedings.*

**Andrea Pope-Matheson,**

*Clearance Clerk.*

[FR Doc. 2011-3090 Filed 2-10-11; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

February 7, 2011.

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 submission 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 March 14, 2011 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1631.

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

*Title:* REG-209619-93 (Final) Escrow Funds and Other Similar Funds.

*Abstract:* Section 468B(g) requires that income earned on escrow accounts, settlement funds, and similar funds be subject to current taxation. This section authorizes the Secretary to issue regulations providing for the current taxation of these accounts and funds as grantor trusts or otherwise. The proposed regulations would amend the final regulations for qualified settlement funds (QFSs) and would provide new rules for qualified escrows and qualified trusts used in deferred section 1031 exchanges; pre-closing escrows; contingent at-closing escrows; and disputed ownership funds.

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

*Estimated Total Burden Hours:* 3,720 hours.

*OMB Number:* 1545-1891.

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

*Title:* Form 13560, HCTC Health Plan Administrator (HPA) Return of Funds Form.

*Form:* 13560.

*Abstract:* Form 13560 is completed by Health Plan Administrators (HPAs) and accompanies a return of funds in order to ensure proper handling. This form serves as supporting documentations for any funds returned by an HPA and clarifies where the payment should be applied and why it is being sent.

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

*Estimated Total Burden Hours:* 50 hours.

*OMB Number:* 1545-2189.

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

*Title:* Form-8946 PTIN Supplemental Application for Foreign Persons without a Social Security Number.

*Form:* 8946.

*Abstract:* Paid preparers that are nonresident aliens and cannot get a social security number will need to establish their identity prior to getting a Preparer Tax Identification Number (PTIN). Form 8946 is being created to assist that population with establishing their identity while applying for a PTIN.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 201,200 hours.

*OMB Number:* 1545-1743.

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

*Title:* Summary of Archer MSAs.

*Form:* 8851.

*Abstract:* This form will be used by the IRS to determine whether numerical limits set forth in section 220(j)(1) have been exceeded.

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

*Estimated Total Burden Hours:* 1,540,000 hours.

*OMB Number:* 1545-1339.

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

*Title:* IA-33-92 (Final) Information Reporting for Reimbursements of Interest on Qualified Mortgages.

*Abstract:* To encourage compliance with the tax laws relating to the mortgage interest deduction, the regulations require the reporting on Form 1098 of reimbursements of interest overcharged in a prior year. Only businesses that receive mortgage interest

in the course of that business are affected by this reporting requirement.

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

*Estimated Total Burden Hours:* 1 hour.

*OMB Number:* 1545-1361.

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

*Title:* PS-89-91 (TD 8622—Final) Exports of Chemicals that Deplete the Ozone Layer; Special Rules for Certain Medical Uses of Chemicals That Deplete the Ozone Layer.

*Abstract:* Section 4681 imposes a tax on ozone-depleting chemicals sold or used by a manufacturer or importer thereof. Section 4682 provides exemptions and reduced rates of tax for certain uses of ozone-depleting chemicals. This regulation provides reporting and recordkeeping rules.

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

*Estimated Total Burden Hours:* 201 hours.

*OMB Number:* 1545-1629.

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

*Title:* Paid Preparer's Earned Income Credit Checklist.

*Form:* 8867.

*Abstract:* Form 8867 helps preparers meet the due diligence requirements of Code section 6695(g), which was added by section 1085(a)(2) of the Taxpayer Relief Act of 1997. Paid preparers of Federal income tax returns or claims for refund involving the earned income credit (EIC) must meet the due diligence requirements in determining if the taxpayer is eligible for the EIC and the amount of the credit. Failure to do so could result in a \$100 penalty for each failure. Completion of Form 8867 is one of the due diligence requirements.

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

*Estimated Total Burden Hours:* 17,824,793 hours.

*OMB Number:* 1545-2078.

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

*Title:* Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction.

*Form:* 8886-T.

*Abstract:* Certain tax-exempt entities are required to file Form 8886-T to disclose information for each prohibited tax shelter transaction to which the entity was a party.

*Respondents:* Private sector: Not-for-profit institutions.

*Estimated Total Burden Hours:* 70,395 hours.

*OMB Number:* 1545–1890.

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

*Title:* Revenue Procedure 2008–67, Extension of the Amortization Period (Rev. Proc. 2004–44, superseded).

*Abstract:* This revenue procedure describes the process for obtaining an extension of the amortization period for the minimum funding standards set forth in section 412(e) of the Code.

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

*Estimated Total Burden Hours:* 2,500 hours.

*OMB Number:* 1545–1895.

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

*Title:* Revenue Procedure 2004–46, Relief from Late GST Allocation.

*Abstract:* This revenue procedure provides guidance to certain taxpayers in order to obtain an automatic extension of time to make an allocation of the generation-skipping transfer tax exemption. Rather than requesting a private letter ruling, the taxpayer may file certain documents directly with the Cincinnati Service Center to obtain relief.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 350 hours.

*OMB Number:* 1545–1317.

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

*Title:* INTL–79–91 (8573) T.D. Information Returns Required of United States Persons with Respect to Certain Foreign Corporations.

*Abstract:* These regulations amend the Income Tax Regulations under sections 6035, 6038, and 6046 of the Internal Revenue Code of 1986. These amendments are to clarify the requirements of sections 1.6035–1, 1.6038–2, and 1.6046–1 of the Income Tax Regulations relating to Form 5471. These regulations amend and liberalize certain requirements regarding the format in which information already specified in the statute and regulation is presented for purposes of Form 5471. The regulations provide that financial statement information be expressed in U.S. dollars translated according to U.S. generally accepted accounting principles and permit functional currency reporting of certain items.

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

*Estimated Total Burden Hours:* 1 hour.

*OMB Number:* 1545–1341.

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

*Title:* EE–43–92 (Final) Direct Rollovers and 20-Percent Withholding Upon Eligible Rollover Distributions from Qualified Plans.

*Abstract:* These regulations provide rules implementing the provisions of the Unemployment Compensation Amendments (Pub. L. 102–318) requiring 20 percent income tax withholding upon certain distributions from qualified pension plans or tax-sheltered annuities.

*Respondents:* Individuals and Households.

*Estimated Total Burden Hours:* 2,129,669 hours.

*OMB Number:* 1545–2073.

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

*Title:* Revenue Procedure 2007–37, Substitute Mortality Tables for single Employer Defined Benefit Plans.

*Abstract:* This revenue procedure describes the process for obtaining a letter ruling as to the acceptability of substitute mortality tables under section 430(h)(3)(C) of the Code.

*Respondents:* Private sector: Not-for-profit institutions and Farms.

*Estimated Total Burden Hours:* 25,400 hours.

*OMB Number:* 1545–1904.

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

*Title:* Revenue Procedure 2004–56, Model 457 Plan Provisions.

*Abstract:* This revenue procedure contains model amendments to be used by section 457(b) plans (deferred compensation plans) of State or local governments.

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

*Estimated Total Burden Hours:* 41,040 hours.

*OMB Number:* 1545–1360.

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

*Title:* PS–102–88 (T.D. 8612) Income, Gift and Estate Tax.

*Abstract:* This regulation concerns the availability of the gift and estate tax marital deduction when the donee spouse or the surviving spouse is not a United States citizen. The regulation provides guidance to individuals or fiduciaries: (1) For making a qualified domestic trust election on the estate tax return of a decedent whose surviving spouse is not a United States citizen in order that the estate may obtain the marital deduction, and (2) for filing the

annual returns that such an election may require.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 6,150 hours.

*OMB Number:* 1545–2072.

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

*Title:* Revenue Procedure 2007–35—Statistical Sampling for purposes of Section 199.

*Abstract:* The revenue procedure provides for determining when statistical sampling may be used for purposes of section 199, which provides a deduction for income attributable to domestic production activities, and establishes acceptable statistical sampling methodologies. The collection of information in the proposed revenue procedure involves a recordkeeping requirement for taxpayer that use statistical sampling under section 199.

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

*Estimated Total Burden Hours:* 2,400 hours.

*OMB Number:* 1545–1898.

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

*Title:* Revenue Procedure 2004–47, Relief From Ruling Process For Making Late Reverse QTIP Election.

*Abstract:* This revenue procedure provides alternative relief for taxpayers who failed to make a reverse QTIP election on an estate tax return. Instead of requesting a private letter ruling and paying the accompanying user fee the taxpayer may file certain documents with the Cincinnati Service Center directly to request relief.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 54 hours.

*OMB Number:* 1545–1594.

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

*Title:* REG–251520–96 (TD 8785—Final) Classification of Certain Transactions Involving Computer Programs.

*Abstract:* The information requested in regulation Section 1.861–18(k) is necessary for the Commissioner to determine whether a taxpayer properly is requesting to change its method of accounting.

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

*Estimated Total Burden Hours:* 1 hour.

*OMB Number:* 1545–2094.

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

*Title:* RP-2007-XX (RP-155430-05), Accelerated Appeals Procedure.

*Abstract:* This revenue procedure establishes the Accelerated Appeals Procedure for taxpayers who are issued a proposed assessment of penalty under section 6707 of 6707A of the Internal Revenue Code. These taxpayers may request that the Office of Appeals review and consider resolution of the proposed assessment. The information to be collected under the revenue procedure is needed to initiate, and will be used to conduct, the Accelerated Appeals Procedure.

*Respondents:* Individuals and Households.

*Estimated Total Burden Hours:* 430 hours.

*OMB Number:* 1545-0901.

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

*Title:* Mortgage Interest Statement.

*Form:* 1098.

*Abstract:* Form 1098 is used to report \$600 or more of mortgage interest received from an individual in the course of the mortgagor's trade or business.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 8,038,699 hours.

*OMB Number:* 1545-2188.

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

*Title:* Form 8945—PTIN Supplemental Application For U.S. Citizens without a Social Security Number.

*Form:* 8945.

*Abstract:* Most individuals applying for a preparer tax identification number (PTIN) will have a social security number (SSN), which will be used to help establish their identity. However, there exists a population of US residents that have a conscientious religious objection to obtaining a social security card and do not have social security numbers. Form-8945 is being created to assist that population in establishing their identity while applying for a PTIN. Form-8945 will establish a vehicle for establishing their identity in lieu of providing a social security number.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 5,415 hours.

*OMB Number:* 1545-2091.

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

*Title:* REG-147290-05 (TD 9374-final)—Nuclear Decommissioning Costs.

*Abstract:* Statutory changes permit taxpayers that have been subject to limitations on contributions to qualified nuclear decommissioning funds in previous years to make a contribution to the fund of the previously-excluded amount. The temporary regulation provides guidance concerning the calculation of the amount of the contribution and the manner of making the contribution.

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

*Estimated Total Burden Hours:* 2,500 hours.

*OMB Number:* 1545-1205.

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

*Title:* Form 8826—Disabled Access Credit.

*Form:* 8826.

*Abstract:* Code section 44 allows eligible small businesses to claim a non-refundable income tax credit of 50% of the amount of eligible access expenditures for any tax year that exceed \$250 but do not exceed \$10,250. Form 8826 figures the credit and the tax limit.

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

*Estimated Total Burden Hours:* 89,027 hours.

*OMB Number:* 1545-1343.

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

*Title:* PS-100-88(TD8540) (Final) Valuation Tables.

*Abstract:* The regulations require individuals or fiduciaries to report information on Forms 706 and 709 in connection with the valuation of an annuity, an interest for life or a term of years, or a remainder or reversionary interest.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 4,500 hours.

*OMB Number:* 1545-2074.

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

*Title:* Rev Proc 2007-69 Credit for Production of Low Sulfur Diesel Fuel.

*Abstract:* The revenue procedure informs small business refiners how to obtain the certification required under section 45H (f) of the Internal Revenue Code.

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

*Estimated Total Burden Hours:* 75 hours.

*Bureau Clearance Officer:* Allan Hopkins, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224; (202) 622-6665.

*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.*

[FR Doc. 2011-3133 Filed 2-10-11; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

February 7, 2011.

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**DATES:** Written comments should be received on or before March 14, 2011 to be assured of consideration.

### Bureau of the Public Debt (BPD)

*OMB Number:* 1535-0117.

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

*Title:* Resolution for Transactions Involving Treasury Securities.

*Form:* PDF 1010.

*Abstract:* Completed by an official of an organization that is designated to act on behalf of the organization.

*Respondents:* Private sector: Business or other for-profit.

*Estimated Total Burden Hours:* 235 hours.

*Bureau Clearance Officer:* Bruce Sharp, Bureau of the Public Debt, 200 Third Street, Parkersburg, West Virginia 26106; (304) 480-8112.

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

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2011-3134 Filed 2-10-11; 8:45 am]

**BILLING CODE 4810-39-P**