Information Relay Service (FIRS) at: (800) 877–8339].

SUPPLEMENTARY INFORMATION: RETAC was established by the Board on September 24, 2007, to provide advice and guidance to the Board, on a continuing basis, and to provide a forum for the discussion of emerging issues and concerns regarding the transportation by rail of energy resources, including, but not necessarily limited to, coal and biofuels, such as ethanol. RETAC functions solely as an advisory body and complies with the provisions of FACA and its implementing regulations.

RETAC consists of up to 25 voting members, excluding the governmental representatives. The membership comprises a balanced representation of individuals experienced in issues affecting the transportation of energy resources, including not less than: 5 representatives from the Class I railroads; 3 representatives from Class II and III railroads; 3 representatives from coal producers; 5 representatives from electric utilities (including at least one rural electric cooperative and one state- or municipally-owned utility); 4 representatives from biofuel feedstock growers or providers, and biofuel refiners, processors, and distributors; and 2 representatives from private car owners, car lessors, or car manufacturers. These members are serving in a representative capacity for this Committee. The Committee may also include up to 3 members with relevant experience but not necessarily affiliated with one of the aforementioned industries or sectors. STB Board Members are *ex officio* (non-voting) members of RETAC.

RETAC meets at least twice a year, and meetings are open to the public, consistent with the Government in the Sunshine Act, Public Law 94–409.

Further information about RETAC is available on the Board's Web site at *http://www.stb.dot.gov* and at the GSA's FACA Database—*https://www.fido.gov/facadatabase/public.asp.*

Decided: September 19, 2011.

By the Board.

Rachel D. Campbell,

Director, Office of Proceedings.

Andrea Pope-Matheson,

Clearance Clerk.

[FR Doc. 2011–24440 Filed 9–22–11; 8:45 am]

BILLING CODE 4915–01–P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

September 20, 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 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 October 24, 2011 to be assured consideration.

Internal Revenue Service (IRS)

OMB Number: 1545–0854.

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

Title: Section 301.7245–3, Discharge of Liens (TD 9410).

Abstract: The Internal Revenue Service needs this information in processing a request to sell property of a tax lien at a non-judicial sale. This information will be used to determine the amount, if any, to which the tax lien attaches.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 200.

OMB Number: 1545–1244.

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

Title: T.D. 9013, Limitation on Passive Activity Losses and Credits—Treatment on Self-Charged Items of Income and Expense.

Abstract: These regulations provide guidance on the treatment of self-charged items of income and expense under section 469. The regulations re-characterize a percentage of certain portfolio income and expense as passive income and expense (self-charged items) when a taxpayer engages in a lending transaction with a partnership or an S corporation (passthrough entity) in which the taxpayer owns a direct or indirect interest and the loan proceeds are used in a passive activity. Similar rules apply to lending transactions between two identically owned passthrough entities. These final regulations affect taxpayers subject to the limitations on passive activity losses and credits.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 150.

OMB Number: 1545–1771.

Type of Review: Revision of a currently approved collection.

Title: Revenue Procedure 2009–41, Extension of Time to File Entity Classification Elections.

Abstract: This revenue procedure provides guidance under § 7701 of the Internal Revenue Code for an eligible entity that requests relief for a late classification election filed with the applicable IRS service center within 3 years and 75 days of the requested effective date of the eligible entity's classification election. The revenue procedure also provides guidance for those eligible entities that do not qualify for relief under this revenue procedure and that are required to request a letter ruling in order to request relief for a late entity classification. This revenue procedure supersedes Rev. Proc. 2002–59 by extending late entity classification relief to both initial classification elections and changes in classification elections along with extending the time for filing late entity classification elections to within 3 years and 75 days of the requested effective date of the eligible entity's classification election.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 1.

OMB Number: 1545–1946.

Type of Review: Revision of a currently approved collection.

Title: T.D. 9315 (Final) Dual Consolidated Loss Regulations.

Abstract: This document contains final regulations under section 1503(d) of the Internal Revenue Code (Code) regarding dual consolidated losses. Section 1503(d) generally provides that a dual consolidated loss of a dual resident corporation cannot reduce the taxable income of any other member of the affiliated group unless, to the extent provided in regulations, the loss does not offset the income of any foreign corporation. Similar rules apply to losses of separate units of domestic corporations. These final regulations address various dual consolidated loss issues, including exceptions to the general prohibition against using a dual consolidated loss to reduce the taxable income of any other member of the affiliated group.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 2,765.

OMB Number: 1545–1947.

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

Title: REG–105346–03 (NPRM)—Partnership Equity For Services.

Abstract: The proposed regulations provide that the transfer of a partnership interest in connection with the performance of services is subject to section 83 of the Internal Revenue Code (Code) and provide rules for coordinating section 83 with partnership taxation principles. The proposed regulations also provide that no gain or loss is recognized by a partnership on the transfer or vesting of an interest in the transferring partnership in connection with the performance of services for the transferring partnership.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 112,500.

OMB Number: 1545–2207.

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

Title: Revenue Procedure 2011–26, Additional First Year Depreciation Deduction.

Abstract: This revenue procedure provides guidance under § 2022(a) of the Small Business Jobs Act of 2010, Public Law 111–240, 124 Stat. 2504 (September 27, 2010) (SBJA), and § 401(a) and (b) of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, Public Law 111–312, 124 Stat. 3296 (December 17, 2010) (TRUIRJCA). Sections 2022(a) of the SBJA and 401(a) of the TRUIRJCA amend § 168(k)(2) of the Internal Revenue Code by extending the placed-in-service date for property to qualify for the 50-percent additional first year depreciation deduction. Section 401(b) of the TRUIRJCA amends § 168(k) by adding § 168(k)(5) that temporarily allows a 100-percent additional first year depreciation deduction for certain new property.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 125,000.

Bureau Clearance Officer: Yvette Lawrence, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224; (202) 927–4374.

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. 2011–24488 Filed 9–22–11; 8:45 am]

BILLING CODE 4830–01–P

FEDERAL RESERVE SYSTEM

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Renewal of a Currently Approved Collection; Comment Request; Prohibition on Funding of Unlawful Internet Gambling

AGENCIES: Board of Governors of the Federal Reserve System (''Board'') and Departmental Offices, Department of the Treasury (''Treasury'') (collectively, the ''Agencies'').

ACTION: Joint notice and request for comment.

SUMMARY: The Agencies are soliciting comments concerning the currently approved recordkeeping requirements associated with a joint rule, which is being renewed without change, implementing the Unlawful Internet Gambling Enforcement Act of 2006 (the ''Act''). This notice is published jointly by the Agencies as part of their continuing effort to reduce paperwork and respondent burden. The public and other Federal agencies are invited to take this opportunity to comment on this information collection, as required by the Paperwork Reduction Act of 1995, Public Law 104–13 (44 U.S.C. 3506(c)(2)(A)).

DATES: Comments must be submitted on or before November 22, 2011.

ADDRESSES: Interested parties are invited to submit written comments to either or both of the Agencies. All comments, which should refer to the Office of Management and Budget (OMB) control numbers, will be shared between the Agencies. Direct all written comments as follows: *Board:* You may submit comments, identified by OMB control no. 7100–0317, by any of the following methods:

- *Agency Web site: http://www.federalreserve.gov.* Follow the instructions for submitting comments at *http://www.federalreserve.gov/generalinfo/foia/ProposedRegs.cfm.*
- *Federal E–Rulemaking Portal: http://www.regulations.gov.* Follow the instructions for submitting comments.
- *E-mail: regs.comments@federalreserve.gov.* Include docket number in the subject line of the message.
- *Fax:* 202–452–3819 or 202–452–3102.
- *Mail:* Jennifer J. Johnson, Secretary, Board of Governors of the Federal Reserve System, 20th Street and Constitution Avenue, NW., Washington, DC 20551.

All public comments are available from the Board's Web site at: *http://www.federalreserve.gov/generalinfo/foia/ProposedRegs.cfm* as submitted, unless modified for technical reasons. Accordingly, your comments will not be edited to remove any identifying or contact information. Public comments may also be viewed electronically or on paper in Room MP–500 of the Board's Martin Building (20th and C Streets, NW.,) between 9 a.m. and 5 p.m. on weekdays.

Treasury: You may submit comments, identified by OMB control no. 1505–0204, by regular mail to Robert B. Dahl, Treasury Department Clearance Officer, U.S. Department of the Treasury, 1750 Pennsylvania Avenue, NW., Room 11020, Washington, DC 20220. In addition, comments may be sent by fax to (202) 927–6797, or by electronic mail to *Robert.Dahl@treasury.gov.* In general, the Treasury will make all comments available in their original format, including any business or personal information provided such as names, addresses, e-mail addresses, or telephone numbers, for public inspection and copying in the Treasury library, Room 1428, Main Treasury Building, 1500 Pennsylvania Avenue, NW., Washington, DC 20220, on official business days between the hours of 10 a.m. and 5 p.m. You can make an appointment to inspect comments by calling (202) 622–0990. All comments received, including attachments and other supporting materials, are part of the public record and subject to public disclosure. You should only submit comments that you wish to make publicly available.

Additionally, commenters should send a copy of their comments to the OMB desk officer for the Agencies by mail to the Office of Information and Regulatory Affairs, Office of Management and Budget, New Executive Office Building, Room 10235 725 17th Street, NW., Paperwork Reduction Project (1505–0204 for Treasury or 7100–0317 for the Board), Washington, DC 20503 or by fax to 202–395–6974.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or a copy of the collection may be obtained by contacting:

Board: Cynthia Ayouch, Federal Reserve Board Clearance Officer, (202) 452–3829, Division of Research and Statistics, Board of Governors of the Federal Reserve System, 20th and C Streets, NW., Washington, DC 20551. Telecommunications Device for the Deaf (TDD) users may call (202) 263–4869.

Treasury: Robert B. Dahl, Treasury Department Clearance Officer, (202) 622–3119, U.S. Department of the