

DEPARTMENT OF TRANSPORTATION**Surface Transportation Board****Release of Waybill Data**

The Surface Transportation Board has received a request from the Association of American Railroads (WB463-14-12/7/11) for permission to use certain data from the Board's Carload Waybill Samples. A copy of this request may be obtained from the Office of Economics.

The waybill sample contains confidential railroad and shipper data; therefore, if any parties object to these requests, they should file their objections with the Director of the Board's Office of Economics within 14 calendar days of the date of this notice. The rules for release of waybill data are codified at 49 CFR 1244.9.

Contact: Scott Decker, (202) 245-0330.

Jeffrey Herzig,

Clearance Clerk.

[FR Doc. 2011-33160 Filed 12-27-11; 8:45 am]

BILLING CODE 4915-01-P

DEPARTMENT OF THE TREASURY**Submission for OMB Review;
Comment Request**

December 22, 2011.

The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

DATES: Comments should be received on or before January 27, 2012 to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestion for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at OIRA_Submission@OMB.EOP.GOV and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 11020, Washington, DC 20220, or on-line at www.PRAComment.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by calling (202) 927-5331, email at PRA@treasury.gov, or the entire information collection request maybe found at www.reginfo.gov.

Internal Revenue Service (IRS)

OMB Number: 1545-0295.

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

Title: Notice 210 Preparation Instruction for Media Labels.

Abstract: Notice 210, Preparation Instructions for Media Labels, instructs the filers on how to prepare their own pressure sensitive label. This label must be attached to each and every piece of magnetic media to identify specific items needed so that the media can be processed by the Internal Revenue Service.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 12,765.

OMB Number: 1545-1002.

Type of Review: Revision of a currently approved collection.

Title: Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund.

Form: 8621.

Abstract: Form 8621 is filed by a U.S. shareholder who owns stock in a foreign investment company. The form is used to report income, make an election to extend the time for payment of tax, and to pay an additional tax and interest amount. The IRS uses Form 8621 to determine if these shareholders have correctly reported amounts of income, made the election correctly, and have correctly computed the additional tax and interest amount.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 62,172.

OMB Number: 1545-1031.

Type of Review: Revision of a currently approved collection.

Title: Internet Computation Under the Look-Back Method for Completed Long-Term Contracts.

Form: 8697.

Abstract: Taxpayers required to account for all or part of any long-term contract entered into after February 28, 1986, under the percentage of completion method must use Form 8697 to compute and report interest due or to be refunded under IRC section 460(b)(3). The IRS uses Form 8697 to determine if the interest has been figured correctly. Taxpayers may compute interest using the actual method (Part I) or the Simplified Marginal Impact Method (Part II).

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 72,578.

OMB Number: 1545-1150.

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

Title: Short Form Return of Organization Exempt From Income Tax. Forms: 990-EZ and schedules.

Abstract: Form 990-EZ is needed to determine that IRS section 501(a) tax-exempt organizations fulfill the operating conditions within the limitations of their tax exemption. IRS uses the information from this form to determine if the filers are operating within the rules of their exemption.

Affected Public: Private Sector: Not-for-profit institutions.

Estimated Total Burden Hours: 43,656,636.

OMB Number: 1545-1418.

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

Title: REG-154000-04 Diesel Fuel and Kerosene Excise Tax; Dye Injection (NPRM).

Abstract: The regulations relate to the diesel fuel and kerosene excise tax and reflect changes made by the American Jobs Creation Act of 2004 (Act) regarding mechanical dye injection systems. Under the Act, diesel fuel and kerosene that are to be used in a nontaxable use must be indelibly dyed by use of a mechanical dye injection system that satisfies the requirements set forth in the regulations.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 1,400.

OMB Number: 1545-1500.

Type of Review: Revision of a currently approved collection.

Title: Pre-Screening Notice and Certification Request for the Work Opportunity and Welfare-to-Work Credits.

Form: 8850.

Abstract: A job applicant completes and signs, under penalties of perjury, the top portion of the form to indicate that he or she is a member of a targeted group. If the employer has a belief that the applicant is a member of a targeted group, the employer signs the other portion of the form under penalties of perjury and submits it to their state workforce agency (SWA) as part of a written request for certification.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 3,941,600.

OMB Number: 1545-1661.

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

Title: REG-106010-98 (Final)
Qualified Lessee Construction
Allowance for Short-Term Leases.

Abstract: The regulations provide guidance with respect to Sec. 110, which provides a safe harbor whereby it will be assumed that a construction allowance provided by a lessor to a lessee is used to construct or improve lessor property when long-term property is constructed or improved and used pursuant to a short-term lease. The regulations also provide a reporting requirement that ensures that both the lessee and lessor consistently treat the property subject to the construction allowance as nonresidential real property owned by the lessor.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 10,000.

OMB Number: 1545-1686.

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

Title: Material Advisors of Reportable Transactions Must Keep Lists of Advisee's, etc.; Requirement to Maintain Lists of Potentially Abusive Tax Shelters (T.D. 9352).

Form: 13976.

Abstract: The regulations provide guidance on the requirement under section 6112 to maintain a list of investors in potentially abusive tax shelters. Per section 301.6112-1(b)(1), the form provides material advisors a format for preparing and maintaining the itemized statement component of the list with respect to a reportable transaction. This form contains space for all of the elements required by regulations section 301.6112-1(b)(3)(i). Material advisors may use this form as a template for creating a similar form on a software program used by the material advisor. If a material advisor is required to maintain a list under a prior version of the regulations, this form may be modified or a similar form containing all the information required under the prior version of the regulations may be created and used.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 50,000.

OMB Number: 1545-1791.

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

Title: Tax Check Waiver.

Forms: 12339, 12339-B, 12339-C, 13775.

Abstract: The tax check waiver is necessary for the purpose of ensuring that all panel members are tax

compliant. Information provided will be used to qualify or disqualify individuals to serve as panel members. The information will be used as appropriate by the Taxpayer Advocate service staff, and other appropriate IRS personnel.

Affected Public: Private Sector: Businesses or other for-profits; Individuals and Households.

Estimated Total Burden Hours: 492.

OMB Number: 1545-1910.

Type of Review: Revision of a currently approved collection.

Title: Information Return of U.S. Persons With Respect To Foreign Disregarded Entities (Form 8858); and Transactions Between Foreign Disregarded Entity of a Foreign Tax Owner and the Filer on Other Related Entities (Schedule M—Form 8858).

Abstract: Form 8858 and Schedule M (Form 8858) are used by certain U.S. persons that own a foreign disregarded entity (FDE) directly or, in certain circumstances, indirectly or constructively.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 1,832,500.

OMB Number: 1545-1941.

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

Title: Consumer Cooperative Exemption Application.

Form: 3491.

Abstract: A cooperative uses Form 3491 to apply for exemption from filing information returns (Forms 1099-PATR) on patronage distributions of \$10 or more to any person during the calendar year.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 148.

OMB Number: 1545-2103.

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

Title: REG-146895-05—Election to Expense Certain Refineries (Final).

Abstract: The regulations provide guidance with respect to section 179C, which provides a taxpayer can elect to treat 50% of the cost of "qualified refiner property" as a deductible expense not chargeable to capital account. The taxpayer may not claim a deduction under section 179C for any taxable year unless the taxpayer files a report with the Secretary containing information with respect to the operation of the taxpayer's refinery. The report must specify (i) The name and address of the refinery; (ii) which production capacity requirement under section 179C(e) the taxpayer's qualified

refinery qualifies under; (iii) whether the production capacity requirements of section 179C(e)(1) or 179C(e)(2) have been met. The regulations also provide that if the taxpayer is a cooperative described in section 1381, and one or more persons directly holding an ownership interest in the taxpayer are organizations described in section 1381, the taxpayer/cooperative can elect to allocate all or a portion of the deduction allowable under section 179C to those persons. If the taxpayer cooperative makes such an election, it must provide written notice of the amount of the allocation to any owner receiving an allocation by written notice on Form 1099-PAT "Taxable Distributions Received from Cooperatives." The collection of information in the regulations involves a written notice.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 120.

OMB Number: 1545-2212.

Type of Review: Revision of a currently approved collection.

Title: IRS Taxpayer Burden Survey.

Abstract: The data collected from this survey of individual taxpayers will be used as an input to a micro-simulation model that estimates taxpayer burden. The IRS will also publish the relevant updated burden estimates in tax form instructions to inform taxpayers. Three types of questions will be asked: questions framing the activities to be measured, burden measurement questions, and questions to better inform taxpayer needs related to their compliance burden. The information collected via the IRS Burden Surveys will be used by IRS to support or achieve several important goals: (1) Fulfill its mission to provide top quality service to taxpayers; (2) Better understand taxpayer time and out-of-pocket burden; (3) Improve the accuracy and comparability of the information collection budget estimates it provides under the Paperwork Reduction Act (44 U.S.C. 3501 *et seq.*); (4) Provide data to be used in micro-simulation models to allow estimation of the impact of proposed legislation on taxpayer burden before the legislation is enacted; (5) Support ongoing analysis of the role of compliance costs in influencing taxpayer behavior and identifying taxpayer needs; (6) Provide information to the Executives and Operating Divisions for assessing the impact of programs on taxpayer burden; (7) Support tax analysis in the Treasury Department Offices, and (8) Assist the IRS in evaluating the effectiveness and associated impact on taxpayer costs and behavior.

Affected Public: Private Sector: Businesses or other for-profits; Not-for-profit institutions, Individuals and Households.

Estimated Total Burden Hours: 16,824.

Dawn D. Wolfgang,

Treasury PRA Clearance Officer.

[FR Doc. 2011-33274 Filed 12-27-11; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

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Office of Foreign Assets Control

OMB Number: 1505-0168.

Type of Review: Revision a currently approved collection.

Title: Travel Service Provider and Carrier Service Provider Submission.

Abstract: The information is required of persons who have been authorized by the Office of Foreign Assets Control of the Department of the Treasury (OFAC) to handle travel arrangements to, from, and or within Cuba or to provide charter air service to Cuba. Travel service providers are required to collect information on persons traveling on direct flights to Cuba and forward that information to carrier service providers, for ultimate submission to OFAC.

Affected Public: Private Sector: Businesses or other for-profits; Individuals and Households.

Estimated Total Annual Burden Hours: 33,334.

Dawn D. Wolfgang,

Treasury PRA Clearance Officer.

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