

1,000 surveys would be conducted. This would be done to increase the power required to measure change. For all other measurement periods, 500 surveys would be conducted. Over 4 waves (i.e., 8 measurement periods), 10,000 people would be surveyed in each State (20,000 people would be surveyed in both States). (Two States \* 2 communities in each State \* (2 measurement periods \* 1,000 surveys) + (6 measurement periods \* 500) = 20,000 surveys.)

For the telephone surveys, interviews would be conducted with persons at both residential phone numbers and cell phone numbers. Systematic sampling procedures would include Random Digit Dial sampling techniques. Federal law prohibits the use of auto dialing to call cell phones; therefore all cell phone numbers would be dialed manually. For interviews conducted with persons using landline phones, no more than one respondent per household would be selected. For interviews conducted with persons on cell phones, a single user of the cell phone would be selected. Each sample member would complete just one interview. Businesses are ineligible for the sample and would not be interviewed.

*Estimate of the Total Annual Reporting and Recordkeeping Burden Resulting From the Collection of Information:* For the statewide hand-held program, NHTSA estimates interviews would require an average of 10 minutes to complete or a total of 6,667 hours for the 40,000 respondents. For the community texting program, NHTSA estimates interviews would require an average of 10 minutes to complete or a total of 3,333 hours for the 20,000 respondents. Thus, for both proposed surveys, the total time burden on the general public would be 10,000 hours. The respondents would not incur any reporting cost from the information collection. The respondents also would not incur any record keeping burden or recordkeeping cost from the information collection.

**Authority:** 44 U.S.C. Section 3506(c)(2)(A).

Issued on: June 8, 2012.

**Jeffrey Michael,**

*Associate Administrator, Research and Program Development.*

[FR Doc. 2012-14413 Filed 6-12-12; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[Docket No. FD 35621]

#### Genesee & Wyoming Inc.— Continuance in Control Exemption— Columbus & Chattahoochee Railroad, Inc.

**AGENCY:** Surface Transportation Board, DOT.

**ACTION:** Notice of exemption.

**SUMMARY:** The Board is granting an exemption under 49 U.S.C. 10502, from the prior approval requirements of 49 U.S.C. 11323-25 for Genesee & Wyoming Inc. (GWI), a noncarrier, to continue in control of Columbus & Chattahoochee Railroad, Inc. (CCR), upon CCR's becoming a Class III rail carrier in a related transaction involving the lease from Norfolk Southern Railway Company (NSR), and operation of, a 25.50-mile rail line between Girard and Mahrt, Ala.,<sup>1</sup> subject to labor protective conditions. GWI is a holding company that directly or indirectly controls one Class II rail carrier and 59 Class III rail carriers. The NSR line that CCR will lease and operate indirectly connects with Georgia Southwestern Railroad, Inc. (GSWR), a Class III carrier controlled by GWI.

**DATES:** This exemption will be effective on July 1, 2012. Petitions for stay must be filed by June 19, 2012. Petitions to reopen must be filed by June 25, 2012.

**ADDRESSES:** Send an original and 10 copies of all pleadings referring to Docket No. FD 35621, to: Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001. In addition, send one copy of pleadings to Eric M. Hocky, Thorp Reed & Armstrong, LLP, One Commerce Square, 2005 Market Street, Suite 1000, Philadelphia, PA 19103.

**FOR FURTHER INFORMATION CONTACT:** Jonathon Binet, (202) 245-0368. Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at (800) 877-8339.

**SUPPLEMENTARY INFORMATION:** Additional information is contained in the Board's decision, which is available on our Web site at [www.stb.dot.gov](http://www.stb.dot.gov).

Decided: June 7, 2012.

<sup>1</sup> See *Columbus & Chattahoochee R.R.—Lease & Operation Exemption—Norfolk S. Ry.*, FD 35620 (STB served May 11, 2012).

By the Board, Chairman Elliott, Vice Chairman Mulvey, and Commissioner Begeman.

**Derrick A. Gardner,**

*Clearance Clerk.*

[FR Doc. 2012-14423 Filed 6-12-12; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 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 substantiation requirement for certain contributions.

**DATES:** Written comments should be received on or before August 13, 2012 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this regulation should be directed to Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Substantiation Requirement for Certain Contributions.

*OMB Number:* 1545-1431.

*Regulation Project Number:* IA-74-93 (Final).

*Abstract:* These regulations provide that, for purposes of substantiation for certain charitable contributions, consideration does not include de minimis goods or services. It also provides guidance on how taxpayers may satisfy the substantiation requirement for contributions of \$250 or more.

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

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

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

*Estimated Number of Respondents:* 16,000.

*Estimated Time per Respondent:* 3 hours, 13 minutes.

*Estimated Total Annual Burden Hours:* 51,500.

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: June 6, 2012.

Allan Hopkins,  
Tax Analyst.

[FR Doc. 2012-14327 Filed 6-12-12; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 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 excise tax relating to structured settlement factoring transactions.

**DATES:** Written comments should be received on or before August 13, 2012 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be directed to Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Excise Tax Relating to Structured Settlement Factoring Transactions.

*OMB Number:* 1545-1824.

*Regulation Project Number:* REG-139768-02.

*Abstract:* The regulations provide rules relating to the manner and method of reporting and paying the 40 percent excise tax imposed by section 5891 of the Internal Revenue Code with respect to acquiring of structured payment rights.

*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, individuals or households.

*Estimated Number of Respondents:* 4.

*Estimated Time per Respondent:* 30 min.

*Estimated Total Annual Burden Hours:* 2.

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: June 7, 2012.

Allan Hopkins,  
Tax Analyst.

[FR Doc. 2012-14328 Filed 6-12-12; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notice 97-19 and Notice 98-34

**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 Notice 97-19 and Notice 98-34, Guidance for Expatriates under Internal Revenue Code sections 877, 2501, 2107 and 6039F.

**DATES:** Written comments should be received on or before August 13, 2012 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.