

challenge of finding refuge for the required 30 minute break, whether it's from traffic or fear of life in some instances. Continuing to grant exemptions defeats the purpose of the rule and is unfair to grant on the basis of someone's business model. Choosing to haul cattle, household OR oversize should not exempt carriers from the rules and regulations enacted to promote safety."

#### FMCSA Decision

FMCSA has evaluated SC&RA's application and the public comments and decided to grant the exemption. The arguments against the exemption are not trivial. While livestock may be physically endangered if the vehicle transporting them has to stop while the driver takes a 30-minute break—as recognized in the exemption granted to livestock haulers (79FR 33634, June 11, 2014)—the same cannot be said of OS/OW loads. It is also true that parking shortages affect drivers of many types of vehicle. Nonetheless, finding suitable parking for trucks with OS/OW loads is particularly difficult, as SC&RA pointed out, and the default option is likely to be parking on the shoulder of a highway, with the load sometimes extending into the lanes of traffic. No matter how well marked, trucks parked at roadside, especially at night, are too often mistaken for moving vehicles and struck, frequently with fatal consequences, before an inattentive driver can correct his mistake. Based on available information, the number of such crashes likely to occur during a 30-minute break cannot be estimated, but the Agency has concluded that drivers of OS/OW vehicles are at least as likely to be involved in a crash while parked at roadside during a 30-minute break as while driving during that same period and the hour or so thereafter, where the break typically has the greatest benefit. FMCSA has therefore decided to grant the exemption, subject to the terms and conditions outlined below.

#### Terms of the Exemption

1. Drivers of specialized loads moving in interstate commerce that exceed normal weight and dimensional limits—oversize/overweight (OS/OW) loads—and require a permit issued by a government authority, are exempt from the requirement for a 30-minute rest break in § 395.3(a)(3)(ii). Drivers of loads not moving in interstate commerce are not eligible for this exemption.

2. Drivers must have a copy of this exemption document in their possession while operating under the terms of the exemption. The exemption document

must be presented to law enforcement officials upon request.

3. All motor carriers operating under this exemption must have a "Satisfactory" safety rating with FMCSA, or be "unrated." Motor carriers with "Conditional" or "Unsatisfactory" FMCSA safety ratings are prohibited from using this exemption.

4. All motor carriers operating under this exemption must have Safety Measurement System (SMS) scores below FMCSA's intervention thresholds, as displayed at <http://ai.fmcsa.dot.gov/sms/>.

#### Period of the Exemption

This exemption from the requirements of 49 CFR 395.3(a)(3)(ii) is granted for the period from 12:01 a.m., June 18, 2015 through 11:59 p.m., June 18, 2017.

#### Extent of the Exemption

This exemption is limited to the provisions of 49 CFR 395.3(a)(3)(ii). These drivers must comply with all other applicable provisions of the FMCSRs.

#### Preemption

In accordance with 49 U.S.C. 31315(d), during the period this exemption is in effect, no State shall enforce any law or regulation that conflicts with or is inconsistent with this exemption with respect to a firm or person operating under the exemption.

#### Notification to FMCSA

Any motor carrier utilizing this exemption must notify FMCSA within 5 business days of any accident (as defined in 49 CFR 390.5), involving any of the motor carrier's CMV drivers operating under the terms of this exemption. The notification must include the following information:

- a. Name of operating motor carrier and USDOT number,
- b. Date of the accident,
- c. City or town, and State, in which the accident occurred, or closest to the accident scene,
- d. Driver's name and license number and State of issuance,
- e. Vehicle number and State license plate number,
- f. Number of individuals suffering physical injury,
- g. Number of fatalities,
- h. The police-reported cause of the accident,
- i. Whether the driver was cited for violation of any traffic laws or motor carrier safety regulations, and
- j. The driver's total driving time and total on-duty time period prior to the accident.

Reports filed under this provision shall be emailed to [MCPSPD@DOT.GOV](mailto:MCPSPD@DOT.GOV).

#### Termination

FMCSA believes carriers transporting OS/OW loads under permit will continue to maintain their previous safety record while operating under this exemption. However, should problems occur, FMCSA will take all steps necessary to protect the public interest, including revocation or restriction of the exemption. The FMCSA will immediately revoke or restrict the exemption for failure to comply with its terms and conditions.

Issued on: June 8, 2015.

**T.F. Scott Darling, III,**  
Chief Counsel.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Agency Information Collection Activity; Proposed Collection

**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 Special Valuation Rules.

**DATES:** Written comments should be received on or before August 17, 2015 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie A. Preston, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations should be directed to Martha R. Brinson, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

**SUPPLEMENTARY INFORMATION:**  
*Title:* Special Valuation Rules.  
*OMB Number:* 1545-1241.  
*Regulation Project Number:* TD 8395.

*Abstract:* Section 2701 of the Internal Revenue Code allows various elections by family members who make gifts of common stock or partnership interests and retain senior interests in the same entity. This regulation provides guidance on how taxpayers make these elections, what information is required, and how the transfer is to be disclosed on the gift tax return (Form 709).

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

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

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 1,200.

*Estimated Time per Respondent:* 25 minutes.

*Estimated Total Annual Burden Hours:* 496.

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 3, 2015.

**Christie A. Preston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2015-15057 Filed 6-17-15; 8:45 am]

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## 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)). The IRS is soliciting comments concerning information collection requirements related to Tax Shelter Regulations.

**DATES:** Written comments should be received on or before August 17, 2015 to be assured of consideration.

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

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations should be directed to LaNita Van Dyke at Internal Revenue Service, room 6517, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at [LaNita.VanDyke@irs.gov](mailto:LaNita.VanDyke@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Tax Shelter Disclosure Regulations.

*OMB Number:* 1545-1685.

*Regulation Project Number:* T.D. 9046.

*Abstract:* These regulations finalize the rules relating to the filing by certain taxpayers of a disclosure statement with their Federal tax returns under section 6011(a), the rules relating to the registration of confidential corporate tax shelters under section 6111(d), and the rules relating to the list maintenance requirements under section 6112. These regulations affect taxpayers participating in reportable transactions, persons responsible for registering confidential corporate tax shelters, and organizers and sellers of potentially abusive tax shelters.

*Current Actions:* There is no change to these existing regulations.

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

*Affected Public:* Individual or households, Business or other for-profit organizations.

The estimated annual burden per respondent/recordkeeper for the collection of information in § 1.6011-4 will be reflected on Form 8886.

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 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 9, 2015.

**Christie Preston,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request on Excise Tax for Income Realized on Receipt of Greenmail

**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