

DEPARTMENT OF TRANSPORTATION**Federal Highway Administration****Notice of Final Federal Agency Actions on the Interstate 64 Peninsula Study in Virginia**

AGENCY: Federal Highway Administration (FHWA), DOT.

ACTION: Notice of limitation on claims for judicial review of actions by FHWA.

SUMMARY: This notice announces actions taken by the FHWA that are final within the meaning of 23 U.S.C. 139(I)(1). The actions relate to the second section of the Interstate 64 Peninsula Study from approximately Exit 247 in the east to approximately Exit 242 in the west in the City of Newport News and York County, Virginia. Those actions grant licenses, permits, and approvals for the project.

DATES: By this notice, the FHWA is advising the public of final agency actions subject to 23 U.S.C. 139(I)(1). A claim seeking judicial review of the Federal agency actions on the project will be barred unless the claim is filed on or before November 27, 2015. Notwithstanding any other provision of law, a claim arising under Federal law seeking judicial review of a permit, license, or approval issued by a Federal agency for a highway or public transportation capital project shall be barred unless it is filed within 150 days after publication of a notice in the **Federal Register** announcing that the permit, license, or approval is final pursuant to the law under which the agency action is taken, unless a shorter time is specified in the Federal law pursuant to which judicial review is allowed.

FOR FURTHER INFORMATION CONTACT: Mr. Mack Frost, Planning and Environmental Specialist, Federal Highway Administration, 400 North 8th Street, Richmond, Virginia 23219; telephone: (804) 775-3352; email: Mack.frost@dot.gov. The FHWA Virginia Division Office's normal business hours are 7:00 a.m. to 5:00 p.m. (Eastern Time). For the Virginia Department of Transportation: Mr. Scott Smizik, 1401 East Broad Street, Richmond, Virginia 23219; email: Scott.Smizik@vdot.virginia.gov; telephone: (804) 371-4082.

SUPPLEMENTARY INFORMATION: Notice is hereby given that FHWA has taken final agency actions subject to 23 U.S.C. 139(I)(1) by issuing licenses, permits, and approvals for the following project in the State of Virginia: The second section of the Interstate 64 Peninsula Study from approximately Exit 247 in

the east to approximately Exit 242 in the west. The project would involve constructing one additional lane in each direction in the median. The actions taken by FHWA, and the laws under which such actions were taken, are described in the Final Environmental Impact Statement (FEIS), the Request for the Record of Decision (ROD), and the ROD. The FEIS was signed on November 26, 2013. The ROD was issued on June 8, 2015. The FEIS, Request for the ROD, and ROD can be viewed on the project's internet site at http://www.virginiadot.org/projects/hamptonroads/i-64_peninsula_study.asp. These documents and other project records are also available by contacting FHWA or the Virginia Department of Transportation at the phone numbers and addresses provided above.

This notice applies to all Federal agency decisions as of the issuance date of this notice and all laws under which such actions were taken, including but not limited to:

1. General: National Environmental Policy Act (NEPA) [42 U.S.C. 4321-4351]; Federal-Aid Highway Act (FAHA) [23 U.S.C. 109 and 23 U.S.C. 128].
2. Air: Clean Air Act [42 U.S.C. 7401-7671(q)].
3. Land: Section 4(f) of the Department of Transportation Act of 1966 [23 U.S.C. 138 and 49 U.S.C. 303].
4. Wildlife: Endangered Species Act [16 U.S.C. 1531-1544 and Section 1536].
5. Historic and Cultural Resources: Section 106 of the National Historic Preservation Act of 1966, as amended [16 U.S.C. 470(f) *et seq.*].
6. Social and Economic: Farmland Protection Policy Act [7 U.S.C. 4201-4209].

(Catalog of Federal Domestic Assistance Program Number 20.205, Highway Planning and Construction. The regulations implementing Executive Order 12372 regarding intergovernmental consultation on Federal programs and activities apply to this program.)

Authority: 23 U.S.C 139(I)(1).

Issued On: June 24, 2015.

John Simkins,

Planning and Environment Team Leader.

[FR Doc. 2015-16024 Filed 6-29-15; 8:45 am]

BILLING CODE 4910-RY-P

DEPARTMENT OF TRANSPORTATION**National Highway Traffic Safety Administration**

[Docket No. NHTSA-2015-0065]

Notice of Buy America Waiver

AGENCY: National Highway Traffic Safety Administration (NHTSA), Department of Transportation (DOT).

ACTION: Notice of Buy America waiver; request for comment.

SUMMARY: This notice provides NHTSA's finding that a public interest waiver of the Buy America requirements is appropriate for any manufactured product whose purchase price is \$5,000 or less, excluding a motor vehicle, when such product is purchased using Federal grant funds administered under Chapter 4 of Title 23 of the United States Code; and requests public comment.

DATES: The effective date of this waiver is July 30, 2015. Written comments regarding this notice may be submitted to NHTSA and must be received on or before July 30, 2015.

ADDRESSES: Written comments may be submitted using any one of the following methods:

- **Mail:** Docket Management Facility, M-30, U.S. Department of Transportation, West Building, Ground Floor, Rm. W12-140, 1200 New Jersey Avenue SE., Washington, DC 20590.
- **Fax:** Written comments may be faxed to (202) 493-2251.
- **Internet:** To submit comments electronically, go to the Federal regulations Web site at <http://www.regulations.gov>. Follow the online instructions for submitting comments.
- **Hand Delivery:** West Building, Ground Floor, Room W12-140, 1200 New Jersey Avenue SE., between 9 a.m. and 5 p.m. Eastern Time, Monday through Friday, except Federal holidays.

Instructions: All comments submitted concerning this notice must include the agency name and docket number. Please note that all comments received will be posted without change to <http://www.regulations.gov>, including any personal information provided. You may also call the Docket at 202-366-9324.

FOR FURTHER INFORMATION CONTACT: Andrew DiMarsico, Office of Chief Counsel, NHTSA (phone: 202-366-1834). You may send mail to Mr. DiMarsico at the National Highway Traffic Safety Administration, 1200 New Jersey Avenue SE., Washington, DC 20590.

SUPPLEMENTARY INFORMATION:

Background

The statutory requirement (“Buy America”) states that the Secretary “shall not obligate any funds authorized to be appropriated to carry out the Surface Transportation Assistance Act of 1982 (96 Stat. 2097) or [title 23 of the United States Code] and administered by the Department of Transportation, unless steel, iron, and manufactured products used in such project are produced in the United States.” 23 U.S.C. 313(a). The Secretary of Transportation has delegated the authority to administer Buy America for NHTSA programs to the Administrator of NHTSA. 49 CFR 1.95; 49 CFR 501. Buy America provides that NHTSA may waive those requirements if “(1) their application would be inconsistent with the public interest; (2) such materials and products are not produced in the United States in sufficient and reasonably available quantities and of a satisfactory quality; or (3) the inclusion of domestic material will increase the cost of the overall project contract by more than 25 percent.” 23 U.S.C. 313(b).

Buy America establishes a preference for domestically produced goods for use in Federally sponsored projects. The first Buy America legislation conditioning the expenditure of Federal funds by NHTSA grant recipients was enacted in 1978 as part of the Surface Transportation Assistance Act of 1978. Pub. L. 95–599, 92 Stat. 2689. The focus of that Buy America provision was on large procurements, such as bridge replacement projects, and not on smaller, routine purchases.¹ The House of Representatives considered excluding up to \$5 million in project costs from the requirements of Buy America, but ultimately did not pursue a threshold.² The Senate bill sought to limit Buy America requirements to projects whose costs exceeded \$1 million to avoid imposing excessive requirements on small, routine projects. *See* H.R. Conf. Rep. 95–1797 (1978), 1978 U.S.C.C.A.N. 6693, 6754. Ultimately, the Senate’s proposed threshold was reduced in conference to \$500,000, and the provision became law, establishing a preference for “articles, materials, supplies mined, produced or manufactured” in the United States and costing more than \$500,000.

In 1983, Congress repealed that Buy America provision and substituted section 165 of the Surface Transportation Assistance Act of 1982.

Pub. L. 97–424, 96 Stat. 2067.³ The 1982 enactment specified that the Buy America prohibition applied to “steel, cement and manufactured products” and eliminated the \$500,000 threshold.⁴ Although the threshold was eliminated, Congress acknowledged circumstances where the prohibition would be difficult to apply and introduced exceptions under a waiver process that remains in place today. Pub. L. 97–424, 96 Stat. 2067. One of these exceptions is the public interest waiver. *Id.*

Agencies are permitted to waive the Buy America requirement when they determine that “it is inconsistent with the public interest.” 23 U.S.C. 313(b)(1). In consideration of this authority and consistent with the purposes of NHTSA’s grant programs to reduce accidents and resulting fatalities and injuries, the agency has determined that it is appropriate to issue a public interest waiver for small, routine purchases by States under the highway safety grant programs. In making this decision and arriving at a reasonable threshold for waiver, NHTSA remains mindful of the overarching purposes of Buy America, while evaluating all relevant facts, including administrative burden, delay and impact on the congressionally authorized State grant programs.

NHTSA Highway Safety Grant Programs

NHTSA’s mission is to reduce deaths, injuries and economic losses resulting from motor vehicle crashes. This is accomplished by setting and enforcing safety performance standards for motor vehicles and motor vehicle equipment, and through grants to States to enable them to conduct effective State and local highway safety programs. NHTSA’s State highway safety programs are codified in Chapter 4 of Title 23, United States Code. Chief among these programs is section 402, which provides formula grants to States to administer a comprehensive highway safety program designed to reduce traffic accidents and resulting deaths, injuries and property damage. 23 U.S.C. 402. Section 402 authorizes State programs related to speeding, occupant protection, impaired driving, accident prevention, school bus safety, unsafe driving behavior (aggressive, fatigued and distracted driving), traffic safety law enforcement,

driver education, pedestrian and bicycle safety, and traffic administration (record systems, accident investigation and emergency services). In addition to the core section 402 grants, NHTSA also administers other grants to the States, which Congress from time to time authorizes to address specific highway safety needs. Most recently, under the “Moving Ahead for Progress in the 21st Century Act” (Pub. L. 112–141), Congress authorized the “National Priority Safety Programs,” providing additional grants to States in the areas of occupant protection, State traffic safety information system improvements, distracted driving, motorcyclist safety, and State graduated driver licensing laws. *See* 23 U.S.C. 405.

In general, States may expend Federal section 402 or 405 funds for any item or service that is necessary and reasonable for proper and efficient performance and administration of their highway safety programs and activities, subject to the statutory requirements and implementing regulations. *See* 23 CFR 1200 *et seq.* Because of the broad reach of these Federally sponsored highway safety programs, States may expend grant funds on thousands of different items and activities. In the area of equipment, allowable purchases range from low cost items such as office supplies (DVDs, printers and ink cartridges), computers, cameras, child restraints, motorcycle helmets, and radar speed detection devices to higher cost items such as police cruisers. In recent years, NHTSA has seen an increase in waiver requests for purchases of these smaller commercial items, based on non-availability in the United States or availability only at a high price differential. Many of these items cost \$5,000 or less. *See, e.g.,* 80 FR 9851 (Feb. 24, 2015) (printers); 79 FR 74811 (Dec. 16, 2014) (child restraints); 79 FR 74812 (Dec. 16, 2014) (training motorcycles); and 79 FR 55529 (Sept. 16, 2014) (DVDs and motorcycle safety vests).

Non-Availability and High Cost Differential Waivers Under Buy America

State grantees incur significant burdens when required to submit waivers for small, routine purchases of items that are increasingly not manufactured in the United States. As part of a waiver request, a State must demonstrate through a market analysis that the item for which it seeks a waiver is not available in the United States or will cost 25 percent more than a comparable non-domestic item. For each waiver request, the agency must, in the exercise of due diligence, perform

³ Section 165 was originally included as a note to section 23 U.S.C. 101 and codified in 2005 to current its section, 23 U.S.C. 131. *See* Pub. L. 109–509, 119 Stat. 1464.

⁴ Congress amended section 165 of the STAA of 1982 by removing “cement” in 1984, Pub. L. 98–229, 98 Stat. 55, and by adding “Iron” in 1991, Pub. L. 102–240, 105 Stat. 1914.

¹ H.R. Rep. No. 95–1485, 1978 U.S.C.C.A.N. 6575, 6644 (August 11, 1978).

² *Id.*

an additional independent review and market analysis to confirm that the item meets either the non-availability exemption or the high cost differential exemption of Buy America. *See* 23 U.S.C. 313(b)(2), (b)(3). This process substantially delays State grantees in obtaining the items needed to administer and implement important highway safety programs. It also consumes limited agency resources to administer the highway safety grants. Moreover, the staff time needed by a State to prepare individual waivers for many small purchases comes at the expense of time devoted to implementing these life-saving programs. This is especially concerning in an era of tight State budgets, where State highway safety offices administering these grants face increasingly serious staffing constraints.

It is important to consider these constraints and burdens in the historical context of Buy America. During the many years Buy America has been in place, a significant statutory focus has been on purchases of materials used in construction and large-scale fabrication. Its application to the grants of transportation agencies such as the Federal Highway Administration (for road and bridge building materials) and the Federal Transit Administration (for acquisition of rolling stock and manufactured end products) is plain, because those materials are of central importance to those grants. However, by statute, NHTSA grant funds may not be used for construction. 23 U.S.C. 402(g)(1)(A). As a result, while steel and iron purchases are not implicated in NHTSA's grant programs, Buy America's reach to include the small amount of manufactured products used in NHTSA's programs does not have any effect on the manufacturer of those items. Under NHTSA's State grant programs, purchases of small manufactured products that are largely ancillary rather than central to the purposes of the highway safety grants (e.g., laptops, printers, ink cartridges, DVDs, and other office products) are captured by the restriction. Whereas the core expenses under NHTSA's State grant programs are for reimbursing performance (estimated at more than 90 percent), such as police enforcement of State traffic safety laws, safety education, and the like, Buy America has the effect of restricting or delaying the States' ability to acquire ancillary support items necessary to successfully deploy these important highway safety programs. The result is that critical safety program delivery to the States,

and from the States to their localities, suffers.

Public Interest Waiver

Based upon the foregoing discussion, NHTSA believes that a public interest waiver is appropriate to address these delays and burdens and thereby promote the success of State highway safety programs. NHTSA concludes that it is in the public interest to waive the Buy America requirements for a manufactured product whose purchase price is \$5,000 or less, with one exception—the purchase of a motor vehicle, as defined in 49 U.S.C. 30102.⁵ We do not believe that the purchase of motor vehicles can be reasonably viewed as ancillary in the context of these highway safety programs, and therefore decline to extend this public interest waiver to such purchases. The agency has selected this per-item threshold based on our determination that it is the level necessary to alleviate the burdens associated with purchases of low-priced commercially available items that are required for the successful implementation of the highway safety projects required under NHTSA grants. In selecting this conservative threshold, we sought to balance the goals of Buy America with the life-saving goals of the State highway safety grant programs.

A threshold of \$5,000 for this waiver is in step with government-wide requirements and procedures applicable to grantee purchases of equipment, where the Federal interest starts at the \$5,000 level. Under the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, equipment is defined as an item having a per unit cost of \$5,000 or more. 2 CFR 200.33. At levels of \$5,000 and above, grantees are required to obtain prior approval and account for equipment purchases. *See* 2 CFR 200.313; 2 CFR 200.439. In contrast, at levels below \$5,000, Federal procedures governing purchase, administration, and disposition of items needed for performance of the grant do not apply. This treatment has also been codified in the NHTSA regulation implementing these programs, the Uniform Procedures for State Highway Safety Grant Programs. *See* 23 CFR 1200.31.

⁵ Under that statutory provision, motor vehicle means "a vehicle driven or drawn by mechanical power and manufactured primarily for use on public streets, roads, and highways, but does not include a vehicle operated only on a rail line." We recognize that the cost of most motor vehicles would fall above the threshold in today's notice. However, this exception from the waiver is included because the cost of some motor vehicles (for example, certain motorcycles), may fall below the threshold.

Moreover, NHTSA's chosen threshold is very conservative when compared to small purchase waivers or exclusions under Buy America within the jurisdiction of other operating modes of the U.S. Department of Transportation. For example, the Federal Transit Administration issued a general public interest waiver for small purchases, as defined in DOT's grants management common rule at 49 CFR 18.36(d).⁶ 60 FR 37930 et. seq. (July 24, 1995); 49 CFR 661.7, Appendix A(c). Also, Congress codified the public interest need for a small purchase waiver in the Buy America requirement applicable to the Federal Railroad Administration, setting the threshold at \$100,000. 49 U.S.C. 24405(a)(11).

In light of the above discussion, and pursuant to 23 U.S.C. 313(b)(1), NHTSA finds that it is appropriate to waive Buy America requirements for a manufactured product, excluding a motor vehicle, whose cost per unit is \$5,000 or less. Therefore, in accordance with the provisions of Section 117 of the SAFFETEA—LU Technical Corrections Act of 2008 (Pub. L. 110–244, 122 Stat. 1572), NHTSA is providing this notice of its finding that a waiver of the Buy America requirements is appropriate. Written comments on this finding may be submitted through any of the methods discussed above. This waiver is consistent with the general government initiatives that promote streamlined government contracting by Federal agencies and use of Federal funds by grantees to reduce administrative burdens and increase efficiency to accomplish agency missions. *See* E.O. 12931, 59 FR 52387 (October 13, 1994). It does not eliminate NHTSA's oversight of the State grantees' use of Federal grant funds. NHTSA's Regional Administrators will continue to ensure that Federal grantee purchases are necessary and reasonable for the purposes of the specific highway safety grant program. After the effective date, grantees must still request a waiver of Buy America requirements for purchases that exceed the threshold published in today's notice. The agency will monitor State purchases under the highway safety grant programs and under this waiver to ensure that the important policy goals and the spirit of Buy America are maintained.

Authority: 23 U.S.C. 313; Pub. L. 110–161.

⁶ The DOT Grants Management common rule, 49 CFR part 18, was repealed and replaced by 2 CFR part 2. *See* 78 FR 78590 (December 26, 2013).

Issued in Washington, DC, on June 25, 2015 under authority delegated in 49 CFR part 1.95

Paul A. Hemmersbaugh,
Acting Chief Counsel.

[FR Doc. 2015-16099 Filed 6-29-15; 8:45 am]

BILLING CODE 4910-59-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 information reporting for qualified tuition and related expenses, magnetic media filing requirements for information returns, information reporting for payments of interest on qualified education loans, and magnetic media filing requirements for information.

DATES: Written comments should be received on or before August 31, 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 regulations should be directed to LaNita Van Dyke, or at Internal Revenue Service, Room 6517, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at Lanita.VanDyke@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: REG-161424-01 (Final), Information Reporting for Qualified Tuition and Related Expenses; Magnetic Media Filing Requirements for Information Returns, and REG-105316-98 (Final), Information Reporting for Payments of Interest on Qualified Education Loans; Magnetic Media Filing Requirements for Information.

OMB Number: 1545-1678.

Regulation Project Numbers: REG-105316-98 and REG-161424-01.

Abstract: These regulations relate to the information reporting requirements in section 6050S of the Internal Revenue Code for payments of qualified tuition and related expenses and interest on qualified education loans. These regulations provide guidance to eligible education institutions, insurers, and payees required to file information returns and to furnish information statements under section 6050S.

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

Type of review: Extension of OMB approval.

Affected Public: Business or other for-profit organizations, and not-for-profit institutions.

The burden is reflected in the burdens for Form 1098-T and Form 1098-E.

Estimated total annual reporting burden for Form 1098-T: 4,848,090 hours.

Estimated average annual burden hours per response for Form 1098-T: 13 minutes.

Estimated number of responses for Form 1098-T: 21,078,651.

Estimated total annual reporting burden for Form 1098-E: 1,051,357 hours.

Estimated average annual burden hours per response for Form 1098-E: 7 minutes. Estimated number of responses for Form 1098-E: 8,761,303.

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 22, 2015.

Christie Preston,
IRS Reports Clearance Officer.

[FR Doc. 2015-16060 Filed 6-29-15; 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)).

DATES: Written comments should be received on or before August 31, 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 regulation should be directed to LaNita Van Dyke, or at Internal Revenue Service, Room 6517, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at Lanita.VanDyke@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Assumptions of Partner Liabilities.

OMB Number: 1545-1843.

Regulation Project Number: TD 9207 (Final & Temp), REG-106736-00 (NPRM).

Abstract: In order to be entitled to a deduction with respect to the economic performance of a contingent liability that was contributed by a partner and assumed by a partnership, the partner, or former partner of the partnership, must receive notification of economic performance of the contingent liability from the partnership or other partner assuming the liability.

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