

truck-climbing-lane/. 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. Council on Environmental Quality Regulations
2. National Environmental Policy Act of 1969, as amended, 42 U.S.C. 4321 *et seq.*
3. Federal-Aid Highway Act of 1970, 23 U.S.C. 109
4. MAP-21, the Moving Ahead for Progress in the 21st Century Act (Pub. L. 112-141)
5. Clean Air Act Amendments of 1990 (CAAA)
6. Clean Water Act of 1977 and 1987
7. Federal Water Pollution Control Act of 1972 (see Clean Water Act of 1977 & 1987)
8. Federal Land Policy and Management Act of 1976 (Paleontological Resources)
9. Noise Control Act of 1972
10. Endangered Species Act of 1973
11. Executive Order 11990, Protection of Wetlands
12. Executive Order 13112, Invasive Species
13. Executive Order 13186, Migratory Birds
14. Fish and Wildlife Coordination Act of 1934, as amended
15. Migratory Bird Treaty Act
16. Executive Order 11988, Floodplain Management
17. Executive Order 12898, Federal Actions to Address Environmental Justice and Low-income Populations

(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(l)(1))

Issued on: February 23, 2021.

Rodney Whitfield,

Director, Financial Services, Federal Highway Administration, California Division.

[FR Doc. 2021-04099 Filed 2-26-21; 8:45 am]

BILLING CODE 4910-RY-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 Internal Revenue Service, 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 continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning adopted “aggregate treatment” with respect to income inclusion amounts arising from section 951A (the global intangible low tax income inclusion or GILTI) for partnerships.

DATES: Written comments should be received on or before April 30, 2021 to be assured of consideration.

ADDRESSES: Direct all written comments to Kinna Brewington, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form should be directed to Paul Adams, at (737) 800-6149 or Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at Paul.D.Adams@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: S Corporation Guidance under Section 958 (Rules for Determining Stock Ownership) and Guidance Regarding the Treatment of Qualified Improvement Property under the Alternative Depreciation System for Purposes of the QBAI Rules for FDII and GILTI.

OMB Number: 1545-2291.

Regulation Numbers: TD 9986 and Notice 2020-69.

Abstract: The Treasury Department and the IRS published final regulations (TD 9866) in the **Federal Register** (84 FR 29288) under § 951A (final regulations). The final regulations adopted “aggregate treatment” with respect to income inclusion amounts arising from section 951A (the global intangible low tax income inclusion or GILTI) for partnerships. Under aggregate treatment, for purposes of determining the GILTI inclusion amount of any partner of a domestic partnership, each partner is treated as proportionately owning the stock of a controlled foreign corporation (CFC) owned by the partnership within the meaning of § 958(a) in the same manner as if the domestic partnership were a foreign partnership. Because only a U.S. person that is a U.S. shareholder can have a GILTI inclusion amount, a partner that is not a U.S. shareholder of a partnership-owned CFC does not have a GILTI inclusion amount determined by reference to the partnership-owned CFC. Section

1.951A-1(e)(1) applies to taxable years of foreign corporations beginning after December 31, 2017, and to taxable years of U.S. shareholders in which or with which such taxable years of foreign corporations’ end. Current Actions: There are no changes being made to the regulations at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals, or Households.

Estimated Number of Respondents: 3,688.

Estimated Time per Respondent: .5 minutes.

Estimated Total Annual Burden Hours: 1,844 hours.

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: February 23, 2021.

Chakinna B. Clemons,

Supervisor Tax Analyst.

[FR Doc. 2021-04109 Filed 2-26-21; 8:45 am]

BILLING CODE 4830-01-P