

ophthalmologist noted, "In my medical opinion, Mr. Traigle has sufficient vision to perform any driving tasks that he may need to perform in operating a commercial vehicle." Mr. Traigle reported that he has driven straight trucks for 15 years, accumulating 300,000 miles. He holds a Class D chauffeur's from Louisiana. His driving record for the last 3 years shows no crashes and no convictions for moving violations in a CMV.

Eugene E. Wright

Mr. Wright, 62, has had amblyopia in his left eye since 1998. The best corrected visual acuity in his right eye is 20/20 and in his left eye, 20/400. Following an examination in 2010, his ophthalmologist noted, "In my opinion he has adequate visual acuity and field to drive a commercial vehicle." Mr. Wright reported that he has driven tractor-trailer combinations for 16 years, accumulating 1.5 million miles. He holds a Class A CDL from Pennsylvania. His driving record for the last 3 years shows no crashes and no convictions for moving violations in a CMV.

Request for Comments

In accordance with 49 U.S.C. 31136(e) and 31315, FMCSA requests public comment from all interested persons on the exemption petitions described in this Notice. The Agency will consider all comments received before the close of business October 28, 2010. Comments will be available for examination in the docket at the location listed under the **ADDRESSES** section of this notice. The Agency will file comments received after the comment closing date in the public docket, and will consider them to the extent practicable.

In addition to late comments, FMCSA will also continue to file, in the public docket, relevant information that becomes available after the comment closing date. Interested persons should monitor the public docket for new material.

Issued on: September 21, 2010.

Larry W. Minor,

Associate Administrator for Policy and Program Development.

[FR Doc. 2010-24204 Filed 9-27-10; 8:45 am]

BILLING CODE 4910-EX-P

DEPARTMENT OF THE TREASURY

**Submission for OMB Review;
Comment Request**

September 22, 2010.

The Department of the Treasury will submit the following public information collection requirements to OMB for

review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the date of publication of this notice. A copy of the submissions may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding these information collections should be addressed to the OMB reviewer listed and to the Treasury PRA Clearance Officer, Department of the Treasury, 1750 Pennsylvania Avenue, NW., Suite 11010, Washington, DC 20220.

DATES: Written comments should be received on or before October 28, 2010 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1155.

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

Title: PS-74-89 (TD 8282) Final Election of Reduced Research Credit.

Abstract: These regulations prescribe the procedure for making the election described in section 280C(c)(3) of the Internal Revenue Code. Taxpayers making this election must reduce their section 41(a) research credit, but are not required to reduce their deductions for qualified research expenses, as required in paragraphs (1) and (2) of section 280C(c).

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 50 hours.

OMB Number: 1545-0042.

Type of Review: Revision of a currently approved collection.

Title: Application To Use LIFO Inventory Method.

Form: 970

Abstract: Form 970 is filed by individuals, partnerships, trusts, estates, or corporations to elect to use the LIFO inventory method or to extend the LIFO method to additional goods. The IRS uses Form 970 to determine if the election was properly made.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 42,220 hours.

OMB Number: 1545-0757.

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

Title: LR-209-76 (Final) Special Lien for Estate Taxes Deferred Under Section 6166 or 6166A.

Abstract: Section 632A permits the executor of a decedent's estate to elect a lien on section 6166 property in favor of the United States in lieu of a bond or personal liability if an election under section 6166 was made and the executor files an agreement under section 6323A(c).

Respondents: Individuals or households.

Estimated Total Burden Hours: 8,650 hours.

OMB Number: 1545-1861.

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

Title: Revenue Procedure 2004-19, Probable or Prospective Reserves Safe Harbor.

Abstract: This revenue procedure requires a taxpayer to file an election statement with the Service if the taxpayer wants to use the safe harbor to estimate the taxpayers' oil and gas properties' probable or prospective reserves for purposes of computing cost depletion under Sec. 611 of the Internal Revenue Code.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 50 hours.

OMB Number: 1545-1879.

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

Title: Exempt Organization Declaration and Signature for Electronic Filing.

Form: 8453-EO

Abstract: Form 8453-EO is used to authenticate an electronic Forms 990, 990-EZ, 1120-POL, or 8868 authorize the electronic return originator, and/or intermediate service provider, if any, to transmit via a third-party transmitter; and provide the organization's consent to directly deposit any refund and/or authorize an electronic funds withdrawal for payment of Federal taxes owed.

Respondents: Private Sector: Not-for-profit institutions.

Estimated Total Burden Hours: 1,046 hours.

OMB Number: 1545-0800.

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

Title: Reg. 601.601 Rules and Regulations.

Abstract: Persons wishing to speak at a public hearing on a proposed rule must submit written comments and an outline within prescribed time limits, for use in preparing agendas and allocating time. Persons interested in the issuance, amendment, or repeal of a rule may submit a petition for this. IRS considers the petitions in its deliberations.

Respondents: Private Sector: Not-for-profit institutions, Businesses or other for-profits and Farms.

Estimated Total Burden Hours: 900 hours.

OMB Number: 1545-0806.

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

Title: EE-12-78 (Final) Non-Bank Trustees.

Abstract: IRC section 408(a)(2) permits an institution other than a bank to be the trustee of an individual retirement account (IRA). To do so, an application needs to be filed and various requirements need to be met. IRS uses the information to determine whether an institution qualifies to be a non-bank trustee.

Respondents: Private Sector: Not-for-profit institutions.

Estimated Total Burden Hours: 13 hours.

OMB Number: 1545-1433.

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

Title: CO-11-91 (TD 8597) (Final) Consolidated and Controlled Groups-Intercompany Transactions and Related Rules; CO-24-95 (TD 8660) (Final) Consolidated Groups-Intercompany Transactions and Related Rules.

Abstract: The regulations require common parents that make elections under Section 1.1502-13 to provide certain information. The information will be used to identify and assure that the amount, location, timing and attributes of intercompany transactions and corresponding items are properly maintained.

Respondents: Private Sector: Not-for-profit institutions.

Estimated Total Burden Hours: 1,050 hours.

OMB Number: 1545-0982.

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

Title: LR-77-86 Temporary (TD 8124) Certain Elections Under the Tax Reform Act of 1986.

Abstract: These regulations establish various elections with respect to which immediate interim guidance on the time and manner of making the election is necessary. These regulations enable taxpayers to take advantage of the benefits of various Code provisions.

Respondents: Private Sector: Not-for-profit institutions.

Estimated Total Burden Hours: 28,678 hours.

OMB Number: 1545-2085.

Type of Review: Revision of a currently approved collection.

Title: 990-N Electronic Notice (e-Postcard).

Form: 990-N.

Abstract: Section 1223 of the Pension Protection Act of 2006 (PPA '06), enacted on August 17, 2006, amended Internal Revenue Code (Code) section

6033 by adding Code section 6033(i), which requires certain tax-exempt organizations to file an annual electronic notice (Form 990-N) for tax years beginning after December 31, 2006. These organizations are not required to file Form 990 (or Form 990-EZ) because their gross receipts are normally \$25,000 or less.

Respondents: Private Sector: Not-for-profit institutions.

Estimated Total Burden Hours: 75,000 hours.

OMB Number: 1545-1255.

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

Title: INTL-870-89 (NPRM) Earnings Stripping (Section 163(j)).

Abstract: Certain taxpayers are allowed to write off the fixed basis of the stock of an acquired corporation. The data obtained by the IRS from the various elections and identifications is used to verify that taxpayers have, in fact, elected special treatment under section 163(j).

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 1,196 hours.

OMB Number: 1545-2167.

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

Title: Notice 2010-28, Stripping Transactions for Qualified Tax Credit Bonds.

Abstract: The IRS requires the information to ensure compliance with the tax credit bond credit coupon stripping requirements, including ensuring that no excess tax credit is taken by holders of bonds and coupon strips. The information is required in order to inform holders of qualified tax credit bonds whether the credit coupons relating to those bonds may be stripped as provided under § 54A(i). The respondents are issuers of tax credit bonds, including states and local governments and other eligible issuers.

Respondents: State, Local, and Tribal Governments.

Estimated Total Burden Hours: 1,000 hours.

OMB Number: 1545-1576.

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

Title: Student Loan Interest Statement Form: 1098-E.

Abstract: Section 6050S(b)(2) of the Internal Revenue Code requires persons (financial institutions, governmental units, etc.) to report \$600 or more of interest paid on student loans to the IRS and the students.

Respondents: Individuals or households.

Estimated Total Burden Hours: 1,051,357 hours.

OMB Number: 1545-1156.

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

Title: Records (26 CFR 1.6001-1).

Abstract: Internal Revenue Code section 6001 requires, in part, that every person liable for tax, or for the collection of that tax, keep such records and comply with such rules and regulations as the Secretary may from time to time prescribe. These records are needed to ensure proper compliance with the Code.

Respondents: Individuals or households.

Estimated Total Burden Hours: 1 hour.

OMB Number: 1545-1881.

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

Title: Election To Treat a Qualified Revocable Trust as Part of an Estate.

Form: 8855.

Abstract: Form 8855 is used to make a section 645 election that allows a qualified revocable trust to be treated and taxed (for income tax purposes) as part of its related estate during the election period.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 28,200 hours.

OMB Number: 1545-1443.

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

Title: PS-25-94 (Final) Requirements to Ensure Collection of Section 2056A Estate Tax (TD 8686).

Abstract: The regulation provides guidance relating to the additional requirements necessary to ensure the collection of the estate tax imposed under Section 2056A(b) with respect to taxable events involving qualified domestic trusts (QDOT'S). In order to ensure collection of the tax, the regulation provides various security options that may be selected by the trust and the requirements associated with each option. In addition, under certain circumstances the trust is required to file an annual statement with the IRS disclosing the assets held by the trust.

Respondents: Individuals or households.

Estimated Total Burden Hours: 6,070 hours.

OMB Number: 1545-2052.

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

Title: U.S. Income Tax Return for Cooperative Associations.

Form: 1120-C.

Abstract: IRS Code section 1381 requires subchapter T cooperatives to file returns. Previously, farmers' cooperatives filed Form 990-C and other subchapter T cooperatives filed Form 1120. If the subchapter T cooperative does not meet certain requirements, the due date of their return is two and one-half months after the end of their tax year which is the same as the due date for all other corporations. The due date for income tax returns filed by subchapter T cooperatives who meet certain requirements is eight and one-half months after the end of their tax year. Cooperatives who filed their income tax returns on Form 1120 were considered to be late and penalties were assessed since they had not filed by the normal due date for Form 1120. Due to the assessment of the penalties, burden was placed on the taxpayer and on the IRS employees to resolve the issue.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 430,400 hours.

OMB Number: 1545-1287.

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

Title: FI-3-91 (TD 8456—Final) Capitalization of Certain Policy Acquisition Expenses.

Abstract: Insurance companies that enter into reinsurance agreement must determine the amounts to be capitalized under those agreements consistently. The regulations provide elections to permit companies to shift the burden of capitalization for their mutual benefit.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 2,070 hours.

OMB Number: 1545-1138.

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

Title: INTL-955-86 (Final) Requirements For Investments to Qualify under Section 936(d)(4) as Investments in Qualified Caribbean Basin Countries.

Abstract: The collection of information is required by the Internal Revenue Service to verify that an investment qualifies under IRC section 936(d)(4). The recordkeepers will be possession corporations, certain financial institutions located in Puerto Rico, and borrowers of funds covered by this regulation.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 1,500 hours.

OMB Number: 1545-1308.

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

Title: PS-260-82 (Final) Election, Revocation, Termination, and Tax Effect of Subchapter S Status—TD 8449.

Abstract: Section 1-1362 through 1.1362-7 of the Income Tax Regulations provide the specific procedures and requirements necessary to implement section 1362, including the filing of various elections and statements with the Internal Revenue Service.

Respondents: Individuals or households.

Estimated Total Burden Hours: 322 hours.

OMB Number: 1545-0122.

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

Title: Foreign Tax Credit Corporations.

Form: 1118 (Schedule I, J, K).

Abstract: Form 1118 and separate Schedules I, J, and K are used by domestic and foreign corporations to claim a credit for taxes paid to foreign countries. The IRS uses Form 1118 and related schedules to determine if the corporation has computed the foreign tax credit correctly.

Respondents: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 3,483,016 hours.

OMB Number: 1545-0191.

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

Title: Investment Interest Expense Deduction.

Form: 4952.

Abstract: Internal Revenue Code section 163(d) provides a limitation on individuals, estates, or trusts that paid or accrued interest on investment indebtedness. Form 4952 is used to accumulate a taxpayer's interest from all sources and provides a line-by-line computation of the allowable deduction for investment interest.

Respondents: Individuals or households.

Estimated Total Burden Hours: 205,596 hours.

OMB Number: 1545-1072.

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

Title: INTL-952-86 (TD 8410—Final) Allocation and Apportionment of Interest Expense and Certain Other Expenses.

Abstract: The regulations provide rules concerning the allocation and apportionment of expenses to foreign source income for purposes of the foreign tax credit and other provisions.

Respondents: Individuals or households.

Estimated Total Burden Hours: 3,750 hours.

Bureau Clearance Officer: R. Joseph Durbala, Internal Revenue Service, 1111 Constitution Avenue, NW., Room 6129, Washington, DC 20224; (202) 622-3634.

OMB Reviewer: Shagufta Ahmed, Office of Management and Budget, New Executive Office Building, Room 10235, Washington, DC 20503; (202) 395-7873.

Celina Elphage,

Treasury PRA Clearance Officer.

[FR Doc. 2010-24213 Filed 9-27-10; 8:45 am]

BILLING CODE 4810-01-P

DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

Proposed Information Collections; Comment Request

AGENCY: Alcohol and Tobacco Tax and Trade Bureau, Treasury.

ACTION: Notice and request for comments.

SUMMARY: As part of our continuing effort to reduce paperwork and respondent burden, and as required by the Paperwork Reduction Act of 1995, we invite comments on the proposed or continuing information collections listed below in this notice.

DATES: We must receive your written comments on or before November 29, 2010.

ADDRESSES: You may send comments to Mary A. Wood, Alcohol and Tobacco Tax and Trade Bureau, at any of these addresses:

- P.O. Box 14412, Washington, DC 20044-4412;
- 202-453-2686 (facsimile); or
- formcomments@ttb.gov (e-mail).

Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form or recordkeeping requirement number, and OMB number (if any) in your comment. If you submit your comment via facsimile, send no more than five 8.5 x 11 inch pages in order to ensure electronic access to our equipment.

FOR FURTHER INFORMATION CONTACT: To obtain additional information, copies of the information collection and its instructions, or copies of any comments received, contact Mary A. Wood, Alcohol and Tobacco Tax and Trade Bureau, P.O. Box 14412, Washington, DC 20044-4412; or telephone 202-453-2265.