

shall be furnished to the applicant at the address listed above.

FRA expects to be able to determine these matters without an oral hearing. However, if a specific request for an oral hearing is accompanied by a showing that the party is unable to adequately present his or her position by written statements, an application may be set for public hearing.

All communications concerning this proceeding should be identified by Docket Number FRA-2010-0157 and may be submitted by one of the following methods:

- *Web site:* <http://www.regulations.gov>. Follow the instructions for submitting comments on the DOT electronic site;
- *Fax:* 202-493-2251;
- *Mail:* Docket Management Facility, U.S. Department of Transportation, 1200 New Jersey Avenue, SE., West Building Ground Floor, Room W12-140, Washington, DC 20590; or
- *Hand Delivery:* Room W12-140 of the U.S. Department of Transportation West Building Ground Floor, 1200 New Jersey Avenue, SE., Washington, DC, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

Communications received within 45 days of the date of this notice will be considered by FRA before final action is taken. Comments received after that date will be considered as far as practicable. All written communications concerning these proceedings are available for examination during regular business hours (9 a.m.-5 p.m.) at the above facility. All documents in the public docket are also available for inspection and copying on the Internet at the docket facility's Web site at <http://www.regulations.gov>.

FRA wishes to inform all potential commenters that anyone is able to search the electronic form of all comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). You may review DOT's complete Privacy Act Statement in the **Federal Register** published on April 11, 2000 (65 FR 19477) or at <http://www.dot.gov/privacy.html>.

Issued in Washington, DC, on November 12, 2010.

**Michael Logue,**

*Deputy Associate Administrator for Safety Compliance and Program Implementation.*

[FR Doc. 2010-29102 Filed 11-17-10; 8:45 am]

**BILLING CODE 4910-06-P**

## DEPARTMENT OF TRANSPORTATION

### Federal Highway Administration

#### Notice of Intent To Prepare an Environmental Impact Statement, WIS 47, Outagamie and Shawano Counties, Wisconsin

**AGENCY:** Federal Highway Administration (FHWA), DOT.

**ACTION:** Notice of Intent To Prepare an Environmental Impact Statement.

**SUMMARY:** The FHWA is issuing this notice to advise the public that an Environmental Impact Statement (EIS) will be prepared for long-range transportation improvements in the WIS 47 corridor in Outagamie and Shawano Counties, Wisconsin. The EIS is being prepared in conformance with 40 CFR part 1500 and FHWA regulations.

**SUPPLEMENTARY INFORMATION:** The Federal Highway Administration (FHWA), in cooperation with the Wisconsin Department of Transportation (WisDOT), will prepare a tiered Environmental Impact Statement (EIS) on long-range improvements to address transportation demand, traffic operations, safety concerns, and corridor preservation needs on an approximate 33-mile portion of WIS 47 between U.S. 41 in Outagamie County and WIS 29 in Shawano County. The tiered EIS will evaluate the no build alternative and a range of short-term and long-term improvement alternatives. The tiered EIS will also serve as a corridor preservation tool for protecting the land needed for future transportation improvements and to assist local officials in making compatible land use decisions. More detailed Tier 2 environmental documents would be prepared for specific improvement projects when factors such as safety concerns, traffic volumes and existing deficiencies indicate the need for such improvements.

Participation by the public, local officials, State and Federal regulatory agencies, Native American Tribes and other interests will be solicited through a stakeholder committee, public information meetings, agency coordination meetings, and a public hearing. Opportunities to be a participating and/or cooperating agency and to provide input on the project's coordination plan and impact assessment methodology will also be provided under Section 6002 of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU).

This study shall comply with Title VI of the Civil Rights Act and of Executive Order 12898, which prohibits discrimination on the basis of race, color, age, sex, or country of national origin in the implementation of this action. To ensure that the full range of issues related to this proposed action is addressed, and all substantive issues are identified, comments and suggestions are invited from all interested parties. Comments or questions concerning this proposed action should be directed to FHWA or WisDOT at the addresses provided below (Catalog of Federal Domestic Assistance Program Number 20.205, Highway Planning and Construction.)

**FOR FURTHER INFORMATION CONTACT:** Tracey McKenney, Major Projects Program Manager/Team Leader, Federal Highway Administration, 525 Junction Road, Suite 8000, Madison, WI 53717-2157; *Telephone:* (608) 829-7510. You may also contact Eugene Johnson, Director, Bureau of Equity and Environmental Services, Wisconsin Department of Transportation, P.O. Box 7916, Madison, Wisconsin 53707-7916; *Telephone:* (608) 267-9527.

An electronic copy of this document may be downloaded from the Government Printing Office's Electronic Bulletin Board Service at (202) 512-1661 by using a computer modem and suitable communications software. Internet users may reach the Office of Federal Register's home page at: <http://www.archives.gov/> and the Government Printing Office's database at: <http://www.gpoaccess.gov/nara/index.html>.

**Authority:** 23 U.S.C. 315; 49 CFR 1.48.

Issued on: November 12, 2010.

**Tracey McKenney,**

*Major Projects Program Manager, Federal Highway Administration, Madison, Wisconsin.*

[FR Doc. 2010-29131 Filed 11-17-10; 8:45 am]

**BILLING CODE P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

November 12, 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 December 20, 2010 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0172.

*Type of Review:* Revision to a currently approved collection.

*Title:* Form 4562—Depreciation and Amortization (Including Information on Listed Property).

*Form:* 4562.

*Abstract:* Taxpayers use Form 4562 to: (1) Claim a deduction for depreciation and/or amortization; (2) make a section 179 election to expense depreciable assets; and (3) answer questions regarding the use of automobiles and other listed property to substantiate the business use under section 274(d).

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 1,671,337,275 hours.

*OMB Number:* 1545-0531.

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

*Title:* Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return, Estate of nonresident not a citizen of the United States.

*Form:* 706-NA.

*Abstract:* Under section 6018, executors must file estate tax returns for nonresident non-citizens that had property in the U.S. Executors use Form 706-NS for this purpose. IRS uses the information to determine correct tax and credits.

*Respondents:* Individuals and Households.

*Estimated Total Burden Hours:* 3,584 hours.

*OMB Number:* 1545-0798.

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

*Title:* 26 CFR 31.6001-1 Records in general; 26 CFR 31.6001-2 Additional Records under FICA; 26 CFR 31.6001-3, Additional records under Railroad Retirement Tax Act; 26 CFR 31.6001-5 Additional records.

*Abstract:* IRC 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. 26 CFR 31.6001 has special application to employment taxes. These records are needed to ensure compliance with the Code.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 30,273,950 hours.

*OMB Number:* 1545-1142.

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

*Title:* INTL-939-86 (NPRM) Insurance Income of a Controlled Foreign Corporation for Taxable Years Beginning After December 31, 1986.

*Abstract:* The information is required to determine the location of moveable property; allocate income and deductions to the proper category of insurance income, determine those amounts for computing taxable income that are derived from an insurance company annual statement, and permit a CFC to elect to treat related person insurance income as income effectively connected with the conduct of a U.S. trade or business. The respondents will be businesses or other for-profit institutions.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 14,100 hours.

*OMB Number:* 1545-1357.

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

*Title:* PS-78-91 (TD 8521) (TD 8859) (Final) Procedures for Monitoring Compliance with Low-Income Housing Credit Requirements; PS-50-92 (Final) Rules to Carry Out the Purposes of Section 42 and for Correcting.

*Abstract:* PS-78-91 (TD 8859)—The regulations require State allocation plans to provide a procedure for State and local housing credit agencies to monitor for compliance with the requirements of section 42 and report any noncompliance to the I.R.S. PS-50-92. These regulations concern the Secretary's authority to provide guidance under section 42, and provide for the correction of administrative errors and omissions made in connection with allocations of low-income housing credit dollar amounts and recordkeeping within a reasonable period after their discovery. The final regulations affect State and local housing credit agencies, owners of building projects for which the low income housing credit is allocated, and taxpayers claiming the low-income housing credit.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 104,899 hours.

*OMB Number:* 1545-1597.

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

*Title:* Revenue Procedure 2000-12, Application Procedures for Qualified Intermediary Status Under Section 1441; Final Qualified Intermediary Withholding Agreement.

*Abstract:* Revenue Procedure 2000-12 describes application procedures for becoming a qualified intermediary and the requisite agreement that a qualified intermediary must execute with the IRS. The information will be used by the IRS to ensure compliance with the U.S. withholding system under the 1441 regulations (especially proper entitlement to treaty benefits). Revenue Procedure 2003-64 amends Revenue Procedure 2000-12. Revenue Procedure 2004-21 amends Revenue Procedure 2003-64. Revenue Procedure 2005-77 modifies Revenue Procedure 2000-12.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 301,018 hours.

*OMB Number:* 1545-1622.

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

*Title:* Form 8866—Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method.

*Form:* 8866.

*Abstract:* Taxpayers depreciating property under the income forecast method and placed in service after September 13, 1995, must use Form 8866 to compute and report interest due or to be refunded under IRC 167(g)(2). The IRS uses Form 8866 to determine if the interest has been figured correctly.

*Respondents:* Individuals and Households.

*Estimated Total Burden Hours:* 44,121 hours.

*OMB Number:* 1545-1847.

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

*Title:* Revenue Procedure 2004-29, Statistical Sampling in Sec. 274 Context.

*Abstract:* For taxpayers desiring to establish for purposes of Sec. 274(n)(2), (A), (C), (D), or (E) that a portion of the total amount of substantiated expenses incurred for meals and entertainment is excerpted from the 50% limitation of Sec. 274(n), the revenue procedure requires that taxpayers maintain adequate documentation to support the statistical application, sample unit findings, and all aspects of the sample plan.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 3,200 hours.

*OMB Number:* 1545-0020.

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

*Title:* United States Gift (and Generation-Skipping Transfer) Tax Return.

*Form:* 709.

*Abstract:* Form 709 is used by individuals to report transfers subject to the gift and generation-skipping transfer taxes and to compute these taxes. IRS uses the information to enforce these taxes and to compute the estate tax.

*Respondents:* Individuals and Households.

*Estimated Total Burden Hours:* 1,609,730 hours.

*OMB Number:* 1545-0814.

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

*Title:* EE-44-78 (TD 8100—Final) Cooperative Hospital Service Organizations.

*Abstract:* This regulation establishes the rules for cooperative hospital service organizations which seek tax-exempt status under section 501(e) of the Internal Revenue Code. Such an organization must keep records in order to show its cooperative nature and to establish compliance with other requirements in section 501(c).

*Respondents:* Not-for-profit institutions.

*Estimated Total Burden Hours:* 1 hour.

*OMB Number:* 1545-0997.

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

*Title:* Proceeds From Real Estate Transactions.

*Form:* 1099-S.

*Abstract:* Form 1099-S is used by the real estate reporting person to report proceeds from a real estate transaction to the IRS.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 510,456 hours.

*OMB Number:* 1545-1112.

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

*Title:* IA-96-88 (Final) Certain Elections under the Technical and Miscellaneous Revenue Act of 1988 and the Re-designation of Certain Other Temporary Elections Regulations.

*Abstract:* These regulations establish various elections with respect to which immediate interim guidance on the time and manner of making the elections is

necessary. These regulations enable taxpayers to take advantage of the benefits of various Code provisions.

*Respondents:* Individuals and Households.

*Estimated Total Burden Hours:* 6,712 hours.

*OMB Number:* 1545-1153.

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

*Title:* PS-73-89 (TD 8370) (Final) Excise Tax on Chemicals That Deplete the Ozone Layer and on Products Containing Such Chemicals.

*Abstract:* Section 4681 imposes a tax on ozone-depleting chemicals sold or used by a manufacturer or importer thereof and imported taxable products sold or used by an importer thereof. A floor stocks tax is also imposed. This regulation provides reporting and recordkeeping rules.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 75,142 hours.

*OMB Number:* 1545-1331.

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

*Title:* PS-55-89 (TD 8566—Final) General Asset Accounts Under the Accelerated Cost Recovery System.

*Abstract:* The regulations describe the time and manner of making the election described in IRC Section 168(i)(4). Basic information regarding this election is necessary to monitor compliance with the rules in the IRC Section 168.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 250 hours.

*OMB Number:* 1545-1413.

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

*Title:* IA-30-95 (TD 8672—Final) Reporting on Non-payroll Withheld Tax Liabilities.

*Abstract:* These regulations concern the Secretary's authority to require a return of tax under section 6011 and provide for the requirement of a return by persons deducting and withholding income tax from "Non-payroll" payments.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 1 hour.

*OMB Number:* 1545-1600.

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

*Title:* REG-251703-96 (TD 8813—Final) Residence of Trusts and Estates-7701.

*Abstract:* Section 1161 of the Taxpayer Relief Act of 1997, Public Law 105-34, 111 Stat. 788 (1997), provides that a trust that was in existence on August 20, 1996 (other than a trust treated as owned by the grantor under subpart E of part I of subchapter J of chapter 1 of the Internal Revenue Code of 1986) and that was treated as a United States person on August 19, 1996, may elect to continue to be treated as a United States person notwithstanding § 7701(a)(30)(E) of the Code. The election will require the Internal Revenue Service to collect information. This regulation provides the procedure and requirements for making the election to remain a domestic trust.

*Respondents:* Individuals and Households.

*Estimated Total Burden Hours:* 114 hours.

*OMB Number:* 1545-1621.

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

*Title:* W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding, W-8ECI, Certificate of Foreign Person's Claim for Exemption From Withholding on Income.

*Form:* W-8BEN; W-8ECI; W-8EXP; W-8IMY.

*Abstract:* Form W-8BEN is used for certain types of income to establish that the person is a foreign person, is the beneficial owner of the income for which Form W-8BEN is being provided and, if applicable, to claim a reduced rate of, or exemption from, withholding as a resident of a foreign country with which the United States has an income tax treaty. Form W-8ECI is used to establish that the person is a foreign person, is the beneficial owner of the income for which Form W-8ECI is being provided, and to claim that the income is effectively connected with the conduct of a trade or business within the United States.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 43,280,135 hours.

*OMB Number:* 1545-1751.

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

*Title:* REG-107151-00 (TD 9035—Final) Constructive Transfers and Transfers of Property to a Third Party on Behalf of a Spouse.

*Abstract:* The regulation sets forth the required information that will permit spouses or former spouses to treat a redemption by a corporation of stock of

one spouse or former spouse as a transfer of that stock to the other spouse or former spouse in exchange for the redemption proceeds and a redemption of the stock from the latter spouse or former spouse in exchange for the redemption proceeds.

*Respondents:* Individuals and Households.

*Estimated Total Burden Hours:* 500 hours.

*OMB Number:* 1545-1886.

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

*Title:* Revenue Procedure 2004-35, Late Spousal S Corp Consents in Community Property States.

*Abstract:* This revenue procedure requires the collection of certain information in order for the taxpayer to gain relief for late shareholder consents for Subchapter S elections. The information is designed to make sure that applications for relief meet the requirements set out in the revenue procedure.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 500 hours.

*OMB Number:* 1545-1900.

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

*Title:* REG-208254-90 (TD 9212—final) Source of Compensation for Labor or Personal Services.

*Abstract:* The proposed regulation describes the appropriate bases for determining the source of income from labor or personal services performed partly within and partly without the United States. The information required in Sec. 1.861-4(b)(2)(ii)(D) and (D)(6) will enable an employee to source certain fringe benefits on a geographical basis. The collections of information will, likewise, allow the IRS to verify these determinations.

*Respondents:* Individuals and Households.

*Estimated Total Burden Hours:* 10,000 hours.

*OMB Number:* 1545-2058.

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

*Title:* U.S. Electronic Large Partnership Declaration for an I.R.S. e-file return.

*Form:* 8453-B.

*Abstract:* If you are filing a 2006 Form 1065-B through an ISP and/or transmitter and you are not using an ERO, you must file Form 8453-B with your electronically filed return. An ERO can use either Form 8453-B or Form

8879-B to obtain authorization to file the partnership's Form 1065-B.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 144 hours.

*OMB Number:* 1545-2062.

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

*Title:* Reconciliation of Schedule M-3 Taxable Income with Tax Return Taxable Income for Mixed Groups.

*Form:* 8916.

*Abstract:* The Form 8916 reconciles taxable income per the Schedule M-3 for the Forms 1120, 1120-L, or 1120-PC with the taxable income on mixed groups filing Form 1120, 1120-L, or 1120-PC. This is necessary because certain special adjustments are required to match taxable income of mixed groups as reported on the Schedule M-3 with taxable income they report on Forms 1120, 1120-L, or 1120-PC.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 3,385 hours.

*OMB Number:* 1545-2066.

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

*Title:* Notice of Recapture Event for New Markets Credit.

*Form:* 8874-B

*Abstract:* Form 8874-B, Notice of Recapture Event for New markets Credit was developed because qualified CDEs must provide Taxpayers holding a qualified equity investment with a completed Form 8874-B when a recapture event occurs. Regulations section 1.45D-1(g)(2)(i)(B).

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 2,755 hours.

*OMB Number:* 1545-2070.

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

*Title:* Rev. Proc. 2007-48 Rotable Spare Parts Safe Harbor Method.

*Abstract:* The information for which the agency is requesting to collect will support a taxpayer's claim for eligibility to use the safe harbor method of accounting for rotatable spare parts provided in the proposed revenue procedures. The information will be submitted as a supporting schedule for the Form 3115, Application for Change in Accounting Method.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 75 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. 2010-29027 Filed 11-17-10; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

November 12, 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 December 20, 2010 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-1902.

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

*Title:* Qualified Severance of a Trust for Generation-Skipping Transfer (GST) Tax Purposes (TD 9348—Final).

*Abstract:* This Regulation requires taxpayers to report a qualified severance by filing a Form 706-GS(T), or such other form that may be published by the Internal Revenue Service in the future that is specifically designated to be utilized to report qualified severances. Where Form 706-GS(T) is used, the filer should attach a Notice of Qualified Severance to the return that clearly identifies the trust that is being severed and the new trusts created as a result of the severance. The Notice must also provide the inclusion ratio of the trust that was severed and the inclusion ratios of the new trusts resulting from the severance. The information collected will be used by the IRS to identify the trusts being severed and the new trusts created upon severance. The collection of information is required in