

ADDRESSES: Comments should refer to docket number MARAD-2010-0013. Written comments may be submitted by hand or by mail to the Docket Clerk, U.S. Department of Transportation, Docket Operations, M-30, West Building Ground Floor, Room W12-140, 1200 New Jersey Avenue, SE., Washington, DC 20590. You may also send comments electronically via the Internet at <http://www.regulations.gov>. All comments will become part of this docket and will be available for inspection and copying at the above address between 10 a.m. and 5 p.m., E.T., Monday through Friday, except federal holidays. An electronic version of this document and all documents entered into this docket is available on the World Wide Web at <http://www.regulations.gov>.

FOR FURTHER INFORMATION CONTACT: Joann Spittle, U.S. Department of Transportation, Maritime Administration, 1200 New Jersey Avenue, SE., Room W21-203, Washington, DC 20590. Telephone 202-366-5979.

SUPPLEMENTARY INFORMATION: As described by the applicant the intended service of the vessel JUSTINE is:

Intended Commercial Use of Vessel: "We intend to offset annual overhead costs by occasionally chartering the boat as a crewed luxury vacation vessel."

Geographic Region: "ME, NH, MA, RI, CT, NJ, NY, DE, MD, VA, NC, SC, GA, FL, AL, MS, LA, TX".

Privacy Act

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 (Volume 65, Number 70; Pages 19477-78).

Dated: February 18, 2010.

By Order of the Maritime Administrator.

Murray Bloom,

Acting Secretary, Maritime Administration.

[FR Doc. 2010-3950 Filed 2-25-10; 8:45 am]

BILLING CODE 4910-81-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

February 19, 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 March 29, 2010 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0002.

Type of Review: Extension of a currently approved collection.

Title: Employee Representative's Quarterly Railroad Tax Return.

Form: CT-2.

Description: Employee representatives file Form CT-2 quarterly to report compensation on which railroad retirement taxes are due. IRS uses this information to ensure that employee representatives have paid the correct tax. Form CT-2 also transmits the tax payment.

Respondents: Individuals or Households.

Estimated total burden hours: 127 hours.

OMB Number: 1545-0794.

Type of Review: Extension of a currently approved collection.

Title: LR-311-81, Final (TD 7925) Penalties for Underpayment of Deposits and Overstated Deposit Claims, and Time for Filing Information Returns of Owners, Officers and Directors of Foreign Corporations.

Description: Section 6046 requires information returns with respect to certain foreign corporations and the regulations provide the date by which these returns must be filed.

Respondents: Businesses or other for-profits, Not-for-profit institutions.

Estimated total burden hours: 1 hour.

OMB Number: 1545-0946.

Type of Review: Extension of a currently approved collection.

Title: Application for Renewal of Enrollment To Practice before the Internal Revenue Service Form: 8854; 8554-EP.

Description: This information relates to the approval of continuing professional education programs and the renewal of the enrollment status for those individuals admitted (enrolled) by the Internal Revenue Service.

Respondents: Individuals or Households.

Estimated total burden hours: 48,000 hours.

OMB Number: 1545-1697.

Type of Review: Extension of a currently approved collection.

Title: Revenue Procedure 2000-35 Section 1445 Withholding Certificates.

Description: Revenue Procedure 2000-35 provides guidance concerning applications for withholding certificates under Code section 1445.

Respondents: Businesses or other for-profits.

Estimated total burden hours: 60,000 hours.

OMB Number: 1545-1573.

Type of Review: Extension of a currently approved collection.

Title: REG-130477-00; REG-130481-00 (Final), Required Distributions from Retirement Plans.

Description: The regulation permits a taxpayer to name a trust as the beneficiary of the employee's benefit under a retirement plan and use the life expectancies of the beneficiaries of the trust to determine the required minimum distribution, if certain conditions are satisfied.

Respondents: Individuals or Households.

Estimated total burden hours: 333 hours.

OMB Number: 1545-1550.

Type of Review: Extension of a currently approved collection.

Title: Notice 97-45, Highly Compensated Employee Definition.

Description: This notice provides guidance on the definition of a highly compensated employee within the meaning of section 414(q) of the Internal Revenue Code as simplified by section 1431 of the Small Business Job Protection Act of 1996, including an employer's option to make a top-paid group election under section 414(q)(1)(B)(ii).

Respondents: Businesses or other for-profits.

Estimated total burden hours: 65,605 hours.

OMB Number: 1545-1096.

Type of Review: Extension of a currently approved collection.

Title: Excise Tax Program Order Blank for Forms and Publications.

Form: 9117.

Description: Form 9117 allows taxpayers who must file Form 720 returns a systemic way to order additional tax forms and informational publications.

Respondents: Businesses or other for-profits.

Estimated total burden hours: 500 hours.

OMB Number: 1545-1701.

Type of Review: Extension of a currently approved collection.

Title: Revenue Procedure 2000–37 Reverse Like-kind Exchanges.

Description: The revenue procedure provides a safe harbor for reverse like-kind exchanges under which a transaction using a “qualified exchange accommodation arrangement” will qualify for non-recognition treatment under Sec. 1031 of the Internal Revenue Code.

Respondents: Businesses or other for-profits.

Estimated total burden hours: 3,200 hours.

OMB Number: 1545–1851.

Type of Review: Extension of a currently approved collection.

Title: REG–124312–02 (Final) Golden Parachute Payments.

Description: These regulations deny a deduction for excess parachute payments. A parachute payment is a payment in the nature of compensation to a disqualified individual that is contingent on a change in ownership or control of a corporation. Certain payments, including payments from a small corporation, are exempt from the definition of parachute payment if certain requirements are met (such as shareholder approval and disclosure requirements).

Respondents: Businesses or other for-profits.

Estimated total burden hours: 12,000 hours.

OMB Number: 1545–2023.

Type of Review: Extension of a currently approved collection.

Title: Modernized e-File—Non-compliance with Mandate for Large Corporations to file electronically.

Description: Service will contact those taxpayers who file paper income tax returns to determine if these taxpayers should have filed electronic returns under the Mandate, Treasury Regulation Section 301.6011–5T.

Respondents: Businesses or other for-profits.

Estimated total burden hours: 2,080 hours.

OMB Number: 1545–1711.

Type of Review: Extension of a currently approved collection.

Title: REG–116050–99 (final) Stock Transfer Rules: Carryover of Earnings and Taxes.

Description: This document contains final regulations addressing the carryover of certain attributes, such as earnings and profits and foreign income tax accounts, when two corporations combine in a corporate reorganization or liquidation that is described in both section 367(b) and section 381 of the Internal Revenue Code.

Respondents: Businesses or other for-profits.

Estimated total burden hours: 1,800 hours.

OMB Number: 1545–1034.

Type of Review: Extension of a currently approved collection.

Title: Passive Activity Credit Limitations.

Form: 8582–CR.

Description: Under section 469, credits from passive activities, to the extent they do not exceed the tax attributable to net passive income, are not allowed. Form 8582–CR is used to figure the passive activity credit allowed and the amount of credit to be reported on the tax return.

Respondents: Individuals or Households.

Estimated total burden hours: 2,370,600 hours.

OMB Number: 1545–2027.

Type of Review: Extension of a currently approved collection.

Title: ADA Accommodations Request Packet.

Description: It is necessary to collect this information so that ADA applicant may receive reasonable accommodation, as needed, to take the Special Enrollment Examination. We are utilizing the vendor’s survey which complies with the ADA and the Rehabilitation Act of 1978.

Respondents: Individuals or Households.

Estimated total burden hours: 500 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. 2010–3948 Filed 2–25–10; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 5471 (and Related Schedules)

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 Form 5471 (and related schedules), Information Return of U.S. Persons With Respect To Certain Foreign Corporations.

DATES: Written comments should be received on or before April 27, 2010 to be assured of consideration.

ADDRESSES: Direct all written comments to R. Joseph Durbala, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to Dawn Bidne at Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622–3933, or through the Internet at Dawn.E.Bidne@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Information Return of U.S. Persons With Respect To Certain Foreign Corporations.

OMB Number: 1545–0704.

Form Number: 5471 (and related schedules).

Abstract: Form 5471 and related schedules are used by U.S. persons that have an interest in a foreign corporation. The form is used to report income from the foreign corporation. The form and schedules are used to satisfy the reporting requirements of Internal Revenue Code sections 6035, 6038 and 6046 and the regulations thereunder pertaining to the involvement of U.S. persons with certain foreign corporations.

Current Actions: Form 5471 was changed to include six new lines and one new code reference. Schedule M (Form 5471) was changed to include thirty new lines and two new code references. These changes resulted in an increase of 234,790 burden hours for a total of 4,280,133 burden hours.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations and Individuals or households.

Estimated Number of Respondents: 28,380.

Estimated Time per Respondent: 155 hours, 3 minutes.

Estimated Total Annual Burden Hours: 4,280,133.