

ACTION: Notice.

SUMMARY: Section 1114 of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU) (Pub. L. 109-59; 119 Stat. 1144) continued the highway bridge program to enable States to improve the condition of their highway bridges over waterways, other topographical barriers, other highways, and railroads. Section 1114(f) amended 23 United States Code (U.S.C.) 144 by adding subsection (r), requiring the Secretary of Transportation to publish in the **Federal Register** a report describing construction materials used in new Federal-aid bridge construction and bridge rehabilitation projects. As part of the SAFETEA-LU Technical Corrections Act of 2008 (Pub. L. 110-244), 23 U.S.C. 144 subsection (r) became subsection (q), but the reporting requirement remained the same.

ADDRESSES: The report is posted on the FHWA Web site at: <http://www.fhwa.dot.gov/bridge/britab.htm>.

FOR FURTHER INFORMATION CONTACT: Ms. Ann Shemaka, Office of Bridge Technology, HIBT-30, (202) 366-1575, or Mr. Thomas Everett, Office of Bridge Technology, HIBT-30, (202) 366-4675, Federal Highway Administration, 1200 New Jersey Ave., SE., Washington, DC 20590. Office hours are from 7:45 a.m. to 4:15 p.m., e.t., Monday through Friday, except Federal holidays.

SUPPLEMENTARY INFORMATION: In conformance with 23 U.S.C. 144(q), the FHWA has produced a report that summarizes the types of construction materials used in new bridge construction and bridge rehabilitation projects. Data on Federal-aid and non-Federal-aid highway bridges are included in the report for completeness. The December 2008 National Bridge Inventory (NBI) dataset was used to identify the material types for bridges that were new or replaced within the defined time period. The FHWA's Financial Management Information System and the 2008 NBI were used to identify the material types for bridges that were rehabilitated within the defined time period. Currently preventative maintenance projects are included in the rehabilitation totals.

The report, which is available at <http://www.fhwa.dot.gov/bridge/britab.htm>, consists of the following tables:

- Construction Materials for New and Replaced Bridges, a summary report which includes Federal-aid highways and non-Federal-aid highways built in 2007 and 2006.
- Construction Materials for Rehabilitated Bridges, a summary report

which includes Federal-aid and non-Federal-aid highways rehabilitated in 2007 and 2006.

- **Construction Materials for Combined New, Replaced and Rehabilitated Bridges**, a summary report which combines the first two tables cited above.

- **Federal-aid Highways:** Construction Materials for New and Replaced Bridges 2007, a detailed State-by-State report with counts and areas for Federal-aid bridges built or replaced in 2007.

- **Federal-aid Highways:** Construction Materials for New and Replaced Bridges 2006, a detailed State-by-State report with counts and areas for Federal-aid bridges built or replaced in 2006.

- **Non-Federal-aid Highways:** Construction Materials for New and Replaced Bridges 2007, a detailed State-by-State report with counts and areas for non-Federal-aid bridges built or replaced in 2007.

- **Non-Federal-aid Highways:** Construction Materials for New and Replaced Bridges 2006, a detailed State-by-State report with counts and areas for non-Federal-aid bridges built or replaced in 2006.

- **Federal-aid Highways:** Construction Materials for Rehabilitated Bridges 2007, a detailed State-by-State report with counts and areas for Federal-aid bridges rehabilitated in 2007.

- **Federal-aid Highways:** Construction Materials for Rehabilitated Bridges 2006, a detailed State-by-State report with counts and areas for Federal-aid bridges rehabilitated in 2006.

- **Non-Federal-aid Highways:** Construction Materials for Rehabilitated Bridges 2007, a detailed State-by-State report with counts and areas for non-Federal-aid bridges rehabilitated in 2007.

- **Non-Federal-aid Highways:** Construction Materials for Rehabilitated Bridges 2006, a detailed State-by-State report with counts and areas for non-Federal-aid bridges rehabilitated in 2006.

- **Federal-aid Highways:** Construction Materials for New, Replaced and Rehabilitated Bridges 2007, which combines the 2007 reports on new, replaced and rehabilitated Federal-aid bridges.

- **Federal-aid Highways:** Construction Materials for New, Replaced and Rehabilitated Bridges 2006, which combines the 2006 reports on new, replaced and rehabilitated Federal-aid bridges.

- **Non-Federal-aid Highways:** Construction Materials for New, Replaced and Rehabilitated Bridges 2007, which combines the 2007 reports

on new, replaced and rehabilitated non-Federal-aid bridges.

- **Non-Federal-aid Highways:** Construction Materials for New Replaced and Rehabilitated Bridges 2006, which combines the 2006 reports on new, replaced and rehabilitated non-Federal-aid bridges.

The tables provide data for 2 years: 2006 and 2007. The 2006 data is considered complete for new, replaced and rehabilitated bridges, with a minimal likelihood of upward changes in the totals. The 2007 data is considered partially complete for new bridges and complete for rehabilitated bridges, because many new bridges built in 2007 will not appear in the NBI until they are placed into service the following year. Therefore, next year's report will include 2007's data on new bridge construction, because the data will be complete.

Each table displays simple counts of bridges and total bridge deck area. Total bridge deck area is measured in square meters, by multiplying the bridge length by the deck width out-to-out. Culverts under fill are included in the counts but not in the areas because a roadway width is not collected. The data is categorized by the following material types, which are identified in the NBI: Steel, concrete, pre-stressed concrete, and other. The category "other" includes wood, timber, masonry, aluminum, wrought iron, cast iron, and other. Material type is the predominate type for the main span(s).

(Authority: 23 U.S.C. 144(q); Sec. 1114(f), Pub. L. 109-59, 119 Stat. 1144)

Issued on: August 19, 2009.

Victor M. Mendez,

Federal Highway Administrator.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[REG-106511-00]

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. Currently, the IRS is soliciting comments concerning an existing notice of proposed rulemaking, REG-106511-00, Estate Tax Returns; Form 706, Extension to File (20.6081-1(b)).

DATES: Written comments should be received on or before October 27, 2009 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 regulations should be directed to Evelyn J. Mack at Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-7381, or through the Internet at (Evelyn.J.Mack@irs.gov).

SUPPLEMENTARY INFORMATION:

Title: Estate Tax Returns; Form 706, Extension to File.

OMB Number: 1545-1707.

Regulation Project Number: REG-106511-00.

Abstract: Section 6075(a) of the Internal Revenue Code (the Code) requires the executor of a decedent's estate to file the Federal estate tax return (Form 706, "United States Estate (and Generation-Skipping Transfer) Tax Return") within 9 months after the date of the decedent's death. Section 608(a)

provides that the Secretary may grant a reasonable extension of time for filing any return; however, except in the case of executors who are abroad, no such extension may be for more than 6 months. Executors currently request an extension of time to file Form 706 by filing Form 4768, "Application for Extension of Time To File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes." The regulation grants executors of decedents' estates an automatic 6-month extension of time to file the Form 706 and requires that executors continue to file Form 4768 to receive the automatic extension.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households.

The reporting burden contained in section 20.6081-1(b) is reflected in the burden of Form 4768, "Application for Extension of Time To File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes."

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: August 18, 2009.

Paul H. Finger,

Tax Analyst.

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