

implementing the proposed action on the physical, human, and natural environment. The FRA and the Authority will continue the tiered evaluation of all significant environmental, social, and economic impacts of the construction and operation of the Merced to Sacramento Section of the HST System. Areas of investigation will be developed during the scoping process and may include, but not be limited to, transportation impacts; safety and security; land use and zoning; indirect and cumulative impacts; land acquisition, displacements, and relocations; cultural resource impacts, including impacts on historical and archaeological resources and parklands/recreation areas; neighborhood compatibility and environmental justice; natural resource impacts including air quality, wetlands, water resources, noise, vibration, energy, wildlife; and ecosystems, including endangered species and temporary construction impacts. Measures to avoid, minimize, and mitigate adverse impacts will be identified and evaluated.

FRA and the Authority will comply with all environmental laws, regulations, and executive orders applicable to the proposed project during the environmental review process to the maximum extent practicable. These requirements include, but are not limited to, the regulations of the CEQ implementing NEPA (40 CFR parts 1500–1508), State CEQA Guidelines (14 California Code of Regulations 15168(b)) and FRA's Procedures for Considering Environmental Impacts (64 FR 28545, May 26, 1999), project-level air quality conformity regulation of the U.S. Environmental Protection Agency (EPA) (40 CFR part 93(b)), Section 404(b)(1) EPA guidelines (40 CFR part 230), Executive Orders 11988, 11990, and 12898 regarding floodplains, wetlands, and environmental justice, respectively, Section 106 of the National Historic Preservation Act (36 CFR part 800), Section 7 of the Endangered Species Act (50 CFR part 402), and Section 4(f) of the Department of Transportation Act (49 USC 303). Measures to avoid, minimize, and mitigate all adverse impacts will be identified and evaluated.

This EIR/EIS process will also continue the NEPA/Clean Water Act Section 404 integration process established through the Statewide Program EIR/EIS process. The EIR/EIS will evaluate project alignment alternatives and station and maintenance facility locations to support a determination of the Least

Environmentally Damaging Practicable Alternative (LEDPA) by the U.S. Army Corps of Engineers.

In concert with the spirit of the CEQ's NEPA regulations, FRA will encourage incorporation by reference (40 CFR 1502.21) of preceding planning and environmental documents. Also, it is one of the mandates of the CEQ regulations that Federal agency's reduce paperwork (§ 1500.4), produce a reasonable number of pages without being overwhelming (§ 1502.7) and create environmental documents that are written in plain language and are highly accessible to the reader (§ 1502.8). The NEPA document will emphasize graphics, virtual simulation, and an accessible narrative format. Technical documentation will be established in appendices.

Scoping and Comments: FRA encourages broad participation in the EIS process during scoping and review of the resulting environmental documents. Comments are invited from all interested agencies and the public to ensure the full range of issues related to the proposed action and reasonable alternatives are addressed and all significant issues are identified. In particular, FRA is interested in learning whether there are areas of environmental concern where there might be a potential for significant site-specific impacts from the Merced-Sacramento Section of the HST System. Public agencies with jurisdiction are requested to advise FRA and the Authority of the applicable permit and environmental review requirements of each agency, and the scope and content of the environmental information germane to the agency's statutory responsibilities relevant to the proposed project. Public agencies are requested to advise FRA if they anticipate taking a major action in connection with the proposed project and if they wish to cooperate in the preparation of the Project EIR/EIS. Public scoping meetings have been scheduled as an important component of the scoping process for both the State and Federal environmental review. The scoping meetings described in this Notice will also be the subject of additional public notification.

FRA is seeking participation and input of all interested Federal, State, and local agencies, Native American groups, and other concerned private organizations or individuals on the scope of the EIR/EIS. Implementation of the Merced to Sacramento Section of the HST System is a Federal undertaking with the potential to affect historic properties. As such, it is subject to the requirements of Section 106 of the

National Historic Preservation Act of 1966 (16 U.S.C. 470f). In accordance with regulations issued by the Advisory Council on Historic Preservation, 36 CFR part 800, FRA intends to coordinate compliance with Section 106 of this Act with the preparation of the EIR/EIS, beginning with the identification of consulting parties through the scoping process, in a manner consistent with the standards set out in 36 CFR 800.8.

Issued in Washington, DC on December 23, 2009.

Paul Nissenbaum,

Director, Office of Passenger and Freight Programs, Federal Railroad Administration.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

December 23, 2009.

The Department of the Treasury will submit the following public information collection requirement 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. Copies of this submission may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection 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 January 29, 2010 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545–0140.

Type of Review: Revision of a currently approved collection.

Title: Form 2210, Underpayment of Estimated Tax by Individuals, Estate, and Trusts; Form 2210–F, Underpayment of Estimated Tax by Farmers and Fishermen.

Form: 2210.

Description: Internal Revenue Code section 6654 imposes a penalty for failure to pay estimated tax. These forms are used by taxpayers to determine whether they are subject to the penalty and to compute the penalty if it applies. The Service uses this information to determine whether the taxpayer is subject to the penalty, and to verify the penalty amount.

Respondents: Individuals and Households.

Estimated Total Burden Hours: 2,405,663 hours.

OMB Number: 1545–1276.

Type of Review: Extension of a currently approved collection.

Title: FI–88–86 (Final) Real Estate Mortgage Investment Conduits (TD 8458).

Description: Section 860E(e) imposes an excise tax on the transfer of a residual interest in a REMIC to a disqualified party. The tax must be paid by the transferor of a pass-thru entity of which the disqualified party is an interest holder.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 525 hours.

OMB Number: 1545–1680.

Type of Review: Extension of a currently approved collection.

Title: United States Additional Estate Tax Return Under Code Section 2057.

Form: 706–D.

Description: Form 706–D is used by individuals to compute and pay the additional taxes due under Code section 2057. IRS uses the information to determine that the taxes have been properly computed.

Respondents: Individuals or households.

Estimated Total Burden Hours: 530 hours.

OMB Number: 1545–1693.

Type of Review: Extension of a currently approved collection.

Title: Form 8871, Political Organization Notice of Section 527 Status; Form 8453–X, Political Organization Declaration for Electronic Filing of Notice of Section 527 Status.

Form: 8871, 8453–X.

Description: Internal Revenue Code section 527, as amended by Public Law 106–230 and Public Law 107–276, requires certain political organizations to provide information to the IRS regarding their name and address, their purpose, and the names and addresses of their officers, highly compensated employees, board of directors, and any related entities (within the meaning of section 168(h)(94)). Forms 8871 and 8453–X are used for this purpose.

Respondents: Not-for-profit institutions.

Estimated Total Burden Hours: 35,195 hours.

OMB Number: 1545–1846.

Type of Review: Extension of a currently approved collection.

Title: Revenue Procedure 2003–48, Update of Checklist Questionnaire Regarding Requests for Spin-Off Rulings.

Description: This revenue procedure updates Rev. Proc. 96–30, which sets

forth in a checklist questionnaire the information that must be included in a request for ruling under section 355. This revenue procedure updates information that taxpayers must provide in order to receive letter rulings under section 355. This information is required to determine whether a taxpayer would qualify for non-recognition treatment.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 36,000 hours.

OMB Number: 1545–2004.

Type of Review: Extension of a currently approved collection.

Title: Deduction for Energy Efficient Commercial Buildings.

Description: This notice sets forth a process that allows the owner of energy efficient commercial building property to certify that the property satisfies the requirements of Section 179D(c)(1) and (d). This notice also provides a procedure whereby the developer of computer software may certify to the Internal Revenue Service that the software is acceptable for use in calculating energy and power consumption for purposes of Section 179D of the Code.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 3,761 hours.

OMB Number: 1545–2017.

Type of Review: Extension of a currently approved collection.

Title: Notice 2006–46 Announcement of Rules to be included in Final Regulations under Section 897(d) and (e) of the Internal Revenue Code.

Description: This notice announces that the IRS and Treasury Department will leave final regulations under section 897(d) and (e) of the Internal Revenue Code that will revise the rules under Temp. Treas. Reg. Sec. 1.897–5T, Notice 89–85, and Temp. Treas. Reg. Sec. 1.897–6T to take into account statutory mergers and consolidations under foreign or possessions law which may now qualify for non-recognition treatment under section 368(a)(1)(A). The specific collections of information are contained in Temp. Treas. Reg. Subsection 1.897–5T(c)(4)(II)(C) and 1.897–6T(b)(1). These reporting requirements notify the IRS of the transfer and enable it to verify that the transferor qualified for non-recognition and that the transferee will be subject to U.S. tax on a subsequent disposition of the U.S. real property.

Respondents: Businesses or other for-profits.

Estimated Total Burden Hours: 500 hours.

OMB Number: 1545–2018.

Type of Review: Extension of a currently approved collection.

Title: Revenue Procedure 2006–31, Revocation of Election filed under I.R.C. 83(b).

Description: This revenue procedure sets forth the procedures to be followed by individuals who wish to request permission to revoke the election they made under section 83(b).

Respondents: Individuals or Households.

Estimated Total Burden Hours: 400 hours.

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

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

Celina Elphage,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Bureau of Engraving and Printing

Privacy Act of 1974, as Amended; Systems of Records

AGENCY: Bureau of Engraving and Printing, Treasury.

ACTION: Alteration of a Privacy Act System of Records Notice.

SUMMARY: In accordance with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a, the Bureau of Engraving and Printing (BEP) is publishing an alteration of its Privacy Act systems of records entitled “Treasury/BEP .006—Debt Files (Employees).”

DATES: Comments must be received no later than January 29, 2010. The new systems of records will be effective February 8, 2010 unless BEP receives comments that would result in a contrary determination.

ADDRESSES: Comments should be sent to Clifford Daly, Attorney-Advisor, Office of the Chief Counsel, Bureau of Engraving and Printing, Washington, DC 20228. Comments will be made available for inspection upon written request. The Department will make such comments available for public inspection and copying at BEP, Room 419–A, Bureau of Engraving and Printing, Washington, DC 20228, on