

may be filed at any time. The filing of a petition to revoke will not automatically stay the effectiveness of the exemption. Stay petitions must be filed no later than December 22, 2011 (at least 7 days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD 35573, must be filed with the Surface Transportation Board, 395 E Street SW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Karl Morell, Ball Janik LLP, 655 Fifteenth Street NW., Suite 225, Washington, DC 20005.

Board decisions and notices are available on our Web site at "<http://www.stb.dot.gov>."

Decided: December 12, 2011.

By the Board, Rachel D. Campbell, Director, Office of Proceedings.

**Raina S. White,**  
Clearance Clerk.

[FR Doc. 2011-32161 Filed 12-14-11; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

December 12, 2011.

The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before January 17, 2012 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestion for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.GOV](mailto:OIRA_Submission@OMB.EOP.GOV) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 11020, Washington, DC 20220, or on-line at <http://www.PRAComment.gov>.

**FOR FURTHER INFORMATION CONTACT:** Copies of the submission(s) may be obtained by calling (202) 927-5331, email at [PRA@treasury.gov](mailto:PRA@treasury.gov), or the entire information collection request maybe found at <http://www.reginfo.gov>.

### Internal Revenue Service (IRS)

OMB Number: 1545-0014.

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

Title: Application for Registration For Certain Excise Tax Activities.

Form: 637.

Abstract: Form 637 is used to apply for excise tax registration. The registration applies to a person required to be registered under IRC section 4101 for purposes of the federal excise tax on taxable fuel imposed by IRC 4041 and 4081; and to certain manufacturers or sellers and purchasers that must register under IRC 4222 to be exempt from the excise tax on taxable articles. The data is used to determine if the applicant qualifies for exemption. Taxable fuel producers are required by IRC 4101 to register with the Service before incurring any tax liability. *Affected Public:* Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 27,020.

OMB Number: 1545-0094.

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

Title: U.S. Information Return-Trust Accumulation of Charitable Amounts.

Form: 1041-A.

Abstract: Form 1041-A is used to report the information required in 26 USC 6034 concerning accumulation and distribution of charitable amounts. The data is used to verify that amounts for which a charitable deduction was allowed are used for charitable purposes.

*Affected Public:* Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 4,396,854.

OMB Number: 1545-0714.

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

Title: Employers Annual Information Return of Tip Income and Allocated Tips (Form 8027); Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips (Form 8027-T).

Forms: 8027, 8027-T.

Abstract: To help IRS in its examination of returns filed by tipped employees large food or beverage establishments are required to report annually information concerning food or beverage operations receipts, tips, reported by employees, and in certain cases, the employer must allocate tips to certain employees.

*Affected Public:* Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 488,161.

OMB Number: 1545-0928.

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

Title: T.D. 9099—Disclosure of Relative Values of Optional Forms of Benefit.

Abstract: This document contains final regulations that consolidate the content requirements applicable to explanations of qualified joint and survivor annuities and qualified pre-retirement survivor annuities payable under certain retirement plans, and specify requirements for disclosing the relative value of optional forms of benefit that are payable from certain retirement plans in lieu of a qualified joint and survivor annuity. These regulations affect plan sponsors and administrators, and participants in and beneficiaries of, certain retirement plans.

*Affected Public:* Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 385,000.

OMB Number: 1545-1209.

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

Title: IA-83-90 (TD 8383 -Final) Disclosure of Tax Return Information for Purposes of Quality or Peer Reviews; Due to Incapacity or Death of Tax Return Preparer.

Abstract: These regulations govern the circumstances under which tax return information may be disclosed for purposes of conducting quality or peer reviews, and disclosures that are necessary because of the tax return preparer's death or incapacity.

*Affected Public:* Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 250,000.

OMB Number: 1545-1275.

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

Title: TD 8529—Limitations on Corporate Net Operating Loss Carryforwards (CO-45-91 Final).

Abstract: Section 1.382-9(d)(2)(iii) and (d)(4)(iv) allow a loss corporation to rely on a statement by beneficial owners of indebtedness in determining whether the loss corporation qualifies under section 382(l)(1)(5). Section 1.382-9(d)(6)(ii) requires a loss corporation to file an election if it wants to apply the regulations retroactively, or revoke a prior section 382(l)(1)(6) election.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 200.

*OMB Number:* 1545–1421.

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

*Title:* IA–62–93 (Final) Certain Elections Under the Omnibus Budget Reconciliation Act of 1993.

*Abstract:* These regulations establish various elections enacted by the Omnibus Budget Reconciliation Act of 1993 (Act). The regulations provide guidance that enable taxpayers to take advantage of various benefits provided by the Act and the Internal Revenue Code.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 202,500.

*OMB Number:* 1545–1519.

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

*Title:* Long-Term Care and Accelerated Death Benefits.

*Forms:* 1099–LTC.

*Abstract:* Under the terms of IRC sections 7702B and 101g, qualified long-term care and accelerated death benefits paid to chronically ill individuals are treated as amounts received for expenses incurred for medical care. Amounts received on a per diem basis in excess of \$175 per day are taxable. Section 6050Q requires all such amounts to be reported.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 18,181.

*OMB Number:* 1545–1662.

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

*Title:* REG–121063–97 (TD 8972—Final) Averaging of Farm Income.

*Abstract:* Code section 1301 allows an individual engaged in a farming business to elect to reduce his or her regular tax liability by treating all or a portion of the current year's farming income as if it had been earned in equal proportions over the prior three years. The regulation provides that the election for averaging farm income is made by filing Schedule J of Form 1040, which is also used to record and total the amount of tax for each year of the four year calculation.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 1.

*OMB Number:* 1545–1943.

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

*Title:* Notice 2005–38—Section 965—Limitations on Dividends Received Deduction and Other Guidance.

*Abstract:* This document provides guidance under new section 965, which was enacted by the American Jobs Creation Act of 2004 (Pub. L. 108–357). In general, and subject to limitations and conditions, section 965(a) provides that a corporation that is a U.S. shareholder of a controlled foreign corporation (CFC) may elect, for one taxable year, an 85 percent dividends received deduction (DRD) with respect to certain cash dividends it receives from its CFCs. This document addresses limitations imposed on the maximum amount of section 965(a) DRD under section 965(b)(1) under which the maximum amount of an eligible dividends is the greatest of \$500 million, or earnings permanently reinvested outside the United States), section 965(b)(2) (regarding certain base-period repatriations), section 965(b)(3) (regarding certain increases in related party indebtedness), and certain miscellaneous limitations (related to the foreign tax credit).

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 1,250,000.

*OMB Number:* 1545–2210.

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

*Title:* Notice 2011–47, Relief from Certain Low-Income Housing Credit Requirements Due to Severe Storms, Tornadoes and Flooding in Missouri.

*Abstract:* The Internal Revenue Service is suspending certain requirements under § 42 of the Internal Revenue Code for low-income housing credit projects in the United States to provide emergency housing relief needed as a result of the devastation caused by severe storms, tornadoes and flooding in Missouri beginning on April 19, 2011.

*Affected Public:* Individuals and households.

*Estimated Total Burden Hours:* 125.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2011–32176 Filed 12–14–11; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Office of Foreign Assets Control

#### Unblocking of Specially Designated Nationals and Blocked Persons Pursuant to Executive Order 12978

**AGENCY:** Office of Foreign Assets Control, Treasury.

**ACTION:** Notice.

**SUMMARY:** The U.S. Department of the Treasury's Office of Foreign Assets Control ("OFAC") is publishing the names of five individuals and one entity whose property and interests in property have been unblocked pursuant to Executive Order 12978 of October 21, 1995, "Blocking Assets and Prohibiting Transactions With Significant Narcotics Traffickers".

**DATES:** The unblocking and removal from the list of Specially Designated Nationals and Blocked Persons ("SDN List") of the five individuals and one entity identified in this notice whose property and interests in property were blocked pursuant to Executive Order 12978 of October 21, 1995, is effective on December 8, 2011.

**FOR FURTHER INFORMATION CONTACT:** Assistant Director, Sanctions Compliance & Evaluation, Office of Foreign Assets Control, U.S. Department of the Treasury, Washington, DC 20220, Tel: (202) 622–2490.

#### SUPPLEMENTARY INFORMATION:

##### Electronic and Facsimile Availability

This document and additional information concerning OFAC are available from OFAC's Web site (<http://www.treasury.gov/ofac>) or via facsimile through a 24-hour fax-on demand service at (202) 622–0077.

#### Background

On October 21, 1995, the President, invoking the authority, *inter alia*, of the International Emergency Economic Powers Act (50 U.S.C. 1701–1706) ("IEEPA"), issued Executive Order 12978 (60 FR 54579, October 24, 1995) (the "Order"). In the Order, the President declared a national emergency to deal with the threat posed by significant foreign narcotics traffickers centered in Colombia and the harm that they cause in the United States and abroad.

Section 1 of the Order blocks, with certain exceptions, all property and interests in property that are in the United States, or that hereafter come within the United States or that are or hereafter come within the possession or control of United States persons, of: (1) The foreign persons listed in an Annex