

impacts that may result if these special permits are granted.

Before acting on these special permit requests, PHMSA will evaluate all comments received on or before the

closing date. Comments will be evaluated after this date if it is possible to do so without incurring additional expense or delay. PHMSA will consider each relevant comment we receive in

making our decision to grant or deny the requests.

PHMSA has received the following special permit requests:

| Docket No. | Requester | Regulation(s) affected | Nature of special permit |
|----------------------|------------------------------|---|---|
| PHMSA-2011-0344 | Norgasco, Inc | 49 CFR 192.121 | The special permit request from Norgasco, Inc. ("NI") seeks permission to use Fiberspar pipe up to the hydrostatic design basis as listed by ASTM D 2517, to construct and operate a three mile long natural gas pipeline located in the Deadhorse area of Prudhoe Bay, Alaska. The pipeline is intended to transport natural gas from the oil and gas producers on the Alaskan North Slope to the existing Deadhorse natural gas distribution utility, Norgasco, Inc. The main portion is 2.76 miles long. All portions of the pipeline are located within the Alaskan North Slope Prudhoe Bay area. The entire pipeline is in a largely unpopulated area (Class 1) area. The pipeline will be constructed of a thermoset composite pipe that is manufactured by Fiberspar LinePipe, LLC. The pipeline is expected to be constructed during the 2012/2013 Winter construction season. |
| PHMSA-2011-0343 | BreitBurn Energy Company LP. | 49 CFR 192.53(c), 192.121, 192.123, 192.619(a). | The special permit request from BreitBurn Energy Company LP ("BreitBurn"), seeks permission to use composite, reinforced thermoplastic ("RTP") for the replacement of a segment of steel pipeline located in the city of Los Angeles, California. BreitBurn plans to insert a 6-inch OD Smart Pipe system into the current 12-inch OD segment of the existing steel gas gathering line. The line is in need of replacement due to the age of the pipeline and the recently discovered presence of internal corrosion. In August 2011, a leak developed from a threaded connection of pipe. On further examination of a cut out section, internal corrosion was found. The normal operating pressure for this line is 220 psig and the MAOP is 245 psig. This line is a Type B line as specified in 49 CFR § 192.8. The entire area through which this pipeline travels, and indeed the general area of the City of Los Angeles, is a densely populated and utilized, Class 4 location as defined in 49 CFR § 192.5. |

Authority: 49 U.S.C. 60118 (c)(1) and 49 CFR 1.53.

Issued in Washington, DC on June 7, 2012.

Jeffrey D. Wiese,

Associate Administrator for Pipeline Safety.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[RP 2012-1]

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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing Revenue Procedure, RP 2012-1, Rulings and Determination Letters—(Amplifies RP2003-1 & 2003-3) 26 CFR 601-201.

DATES: Written comments should be received on or before August 10, 2012 to be assured of consideration.

ADDRESSES: Direct all written comments to Yvette Lawrence, 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 R. Joseph Durbala at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3634, or through the internet at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Rulings and Determination Letters.

OMB Number: 1545-1522.

Revenue Procedure: RP 2012-1.

Abstract: This revenue procedure explains how the Service provides advice to taxpayers on issues under the jurisdiction of the Associate Chief Counsel (Corporate), the Associate Chief Counsel (Financial Institutions and Products), the Associate Chief Counsel (Income Tax and Accounting), the Associate Chief Counsel (International), the Associate Chief Counsel (Passthroughs and Special Industries), the Associate Chief Counsel (Procedure and Administration), and the Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities). It explains the forms of advice and the manner in which advice is requested by taxpayers and provided by the Service. The agency needs this information in order to use resources more efficiently and to provide more guidance to individual corporate taxpayers and their shareholders.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 3,825.

Estimated Time per Respondent: 80 hours.

Estimated Total Annual Burden Hours: 305,540.

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: May 22, 2012.

Yvette Lawrence,

IRS Reports Clearance Officer.

[FR Doc. 2012-14006 Filed 6-8-12; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8900

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 8900, Qualified Railroad Track Maintenance Credit.

DATES: Written comments should be received on or before August 10, 2012 to be assured of consideration.

ADDRESSES: Direct all written comments to Yvette Lawrence, 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 R. Joseph Durbala, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3634, or through the Internet at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Qualified Railroad Track Maintenance Credit.

OMB Number: 1545-1983.

Form Number: 8900.

Abstract: Form 8900 Qualified Railroad Track Maintenance Credit, was developed to carry out the provisions of new Code section 45G. This new section was added by section 245 of the American Jobs Creation Act of 2004 (Pub. L. 108-357). The new form provides a means for the eligible taxpayer to compute the amount of credit.

Current Actions: There are no changes in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

Type of Review: Extension of a current OMB approval.

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

Estimated Number of Respondents: 333.

Estimated Time per Respondent: 5 hours, 58 minutes.

Estimated Total Annual Burden Hours: 1,985.

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: May 31, 2012.

Yvette Lawrence,

IRS Reports Clearance Officer.

[FR Doc. 2012-14010 Filed 6-8-12; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 14411

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 14411, Systemic Advocacy Issue Submission form.

DATES: Written comments should be received on or before August 10, 2012 to be assured of consideration.

ADDRESSES: Direct all written comments to Yvette Lawrence, 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