

**SUMMARY:** The FHWA is issuing this notice to all concerned that an environmental impact statement will be prepared for a proposed transportation improvement project in the Newberg-Dundee area in Yamhill County, Oregon.

**FOR FURTHER INFORMATION CONTACT:** Elton Chang, Environmental Engineer, Federal Highway Administration, 530 Center Street NE., Suite 100, Salem, Oregon, 97301, Telephone: (503) 399-5749, Fax: (503) 399-5838, or Dick Upton, Economic Partnerships Unit, Oregon Department of Transportation, 2950 State Street, Room 120, Salem, Oregon, 97310, Telephone: (503) 986-5816, Fax: (503) 986-5813.

**SUPPLEMENTARY INFORMATION:** The FHWA, in cooperation with the Oregon Department of Transportation, will prepare an Environmental Impact Statement (EIS) on a set of multi-modal solutions to transportation problems identified on the Pacific Highway West (Highway 99W) through Newberg and Dundee area, in Yamhill County, Oregon. The proposed alternatives will be solutions to the increasing travel demands in and through the Newberg-Dundee area which exceeds the capacity of the existing transportation system. Specifically, weekday as well as weekend travel demands exceed available capacity, the highway's physical features constrain traffic, and few transit options are available within the corridor. Several user groups compete for limited capacity, including commuters, freight, local trips, and tourist/recreation trips between the Portland Metropolitan Area and the Oregon Coast. Traffic congestion is expected to worsen in the future on Highway 99W as Yamhill County's population and tourist activity increase. Continued traffic congestion will inconvenience travelers; divert trips to alternative routes through the communities; impede freight movement; alter commuting patterns; reduce the ability of some local businesses to attract and serve customers; and adversely affect pedestrian, bicycle, and vehicular access and safety.

As a first step in the environmental review process, a corridor-level alternatives analysis will be conducted. Alternatives currently being studied are multimodal, and it is expected that the preferred alternative will be a combination of a number of modes with other measures to address the transportation problem. Alternatives being considered in the NEPA process include the base conditions (no action alternative), transportation system management, capacity improvements to

Highway 99W (including widening the existing route), a bypass north of Highway 99W from east of Newberg to south of Dundee, a bypass south of Highway 99W from east of Newberg to the Highway 99W/Highway 18 intersection, a bypass from the Highway 99W/Highway 18 intersection to Interstate 5, commuter train service between McMinnville and the Portland Metropolitan Area on improved trackage, and light rail transit service between McMinnville and the Portland Metropolitan Area on new trackage. All alternatives will include planned projects and those likely to occur by 2020. All except the base condition alternative will include transportation system management, demand management and land use elements. All of the highway alternatives will also include express bus elements. Bypass alternatives will include consideration of tolls as a funding source.

These multi-modal alternatives will be screened by considering their relative ability to meet travel needs, human health and safety, environmental quality, community economics, socio/cultural quality, project cost and implementability objectives. The alternatives that best meet these objectives will be refined and screened again. The preferred multi-modal alternative(s) resulting from this process and the base conditions alternative will be examined in detail in an EIS. Preparation of the DEIS is expected to begin early in 1998.

Newsletters describing alternatives analysis activities and soliciting comments will be sent to appropriate Federal, State, local agencies, private organizations and individuals who have expressed or are known to have an interest in this improvement project. A Project Oversight Steering Team (POST), comprised of elected officials and transportation agency representatives, will direct project work and make recommendations to the Oregon Transportation Commission and affected local jurisdictions. A Project Advisory Committee, comprised of representatives of a broad range of stakeholder interests, will make recommendations to the POST. An Agency Advisory Committee, comprised of representatives of Federal and State resource agencies, will meet periodically to provide information on key decision points. Several public workshops will be held in the project area during the process to solicit information on issues that should be addressed, evaluation criteria that should be used, and alternatives that should be evaluated as well as to present results of the alternatives

evaluation and to solicit opinions on the preferred alternative. Public notice will be given of the times and locations of the meetings. These outreach activities, taken together, will function as part of the scoping process for the project. A formal scoping meeting is expected to be scheduled for the summer of 1997.

To ensure that the full range of issues related to this proposed action are addressed and all significant issues are identified, comments, and suggestions are invited from all interested parties. Comments and questions concerning this proposed action and the EIS should be directed to the FHWA at the address provided.

(Catalogue of Federal Domestic Assistance Program Number 20.205, Highway Research, Planning and Construction. The regulations implementing Executive Order 12372 regarding intergovernmental consultation of federal programs and activities apply to this program)

Issued on: March 12, 1997.

Elton Chang,

*Environmental Engineer, Federal Highway Administration, Salem, Oregon.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure 97-22

**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 Revenue Procedure 97-22, 26 CFR 601.105 Examination of returns and claims for refund, credits or abatement; determination of correct tax liability.

**DATES:** Written comments should be received on or before May 19, 1997 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or

copies of the information collection should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* 26 CFR 601.105 Examination of returns and claims for refund, credits or abatement; determination of correct tax liability.

*OMB Number:* 1545-1533.

*Revenue Procedure Number:* Revenue Procedure 97-22.

*Abstract:* This revenue procedure provides guidance to taxpayers who maintain books and records by using an electronic storage system that either images their paper books and records or transfers their computerized books and records to an electronic storage media, such as an optical disk. The information requested in the revenue procedure is required to ensure that records maintained in an electronic storage system will constitute records within the meaning of Internal Revenue Code section 6001.

*Current Actions:* There are no changes being made to the revenue procedure at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals or households, business or other for-profit organizations, not-for-profit institutions, farms, Federal Government, and state, local or tribal governments.

*Estimated Number of Respondents:* 50,000.

*Estimated Time Per Respondent:* 20 hours, 1 minute.

*Estimated Total Annual Burden Hours:* 1,000,400.

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: March 14, 1997.

Garrick R. Shear,

*IRS Reports Clearance Officer.*

[FR Doc. 97-7092 Filed 3-19-97; 8:45 am]

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**[PS-5-91]**

**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 final regulation, PS-5-91 (TD 8437), Limitations on Percentage Depletion in the Case of Oil and Gas Wells (§ 1.613A-3(e)).

**DATES:** Written comments should be received on or before May 19, 1997 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the information collection should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, Room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Limitations on Percentage Depletion in the Case of Oil and Gas Wells.

*OMB Number:* 1545-1251.

*Regulation Project Number:* PS-5-91.

*Abstract:* This regulation concerns oil and gas property held by partnerships. Because the depletion allowance with respect to production from domestic oil and gas properties is computed by the partners and not by the partnership, section 1.613A-3(e)(6)(i) of the regulation requires each partner to separately keep records of the partner's share of the adjusted basis in each oil and gas property of the partnership.

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

*Type of Review:* Extension of OMB approval.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 1,500,000.

*Estimated Time Per Respondent:* 2 minutes.

*Estimated Total Annual Burden Hours:* 49,950.

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: March 13, 1997.

Garrick R. Shear,

*IRS Reports Clearance Officer.*

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