

also requires PHMSA to submit the cost-benefit analyses and risk assessment information on each proposed standard to the appropriate advisory committee. THLPSSC evaluates the merits of the data and, when appropriate, provides recommendations on the adequacy of the cost-benefit analyses.

### 3. Background on the Proposed Rule

The THLPSSC will discuss and vote on the Notice of Proposed Rulemaking to extend pipeline safety regulations to rural onshore hazardous liquid gathering lines and low stress lines. Discussion will include comments received on the proposed rule published on September 6, 2006, and the recently passed Congressional direction on the subject of this rulemaking.

On December 29, 2006, the President signed the PIPES Act of 2006 (Pub. L. 109-468) reauthorizing the pipeline safety program. The Act requires PHMSA to extend regulation to all low stress hazardous liquid pipelines. To accomplish this, we need additional information on the economic and energy impacts extension of the regulations will have on the operators of these pipelines. Many of these may be small operators. While we gather this information, we intend to act on the current proposal to extend safety regulation to currently unregulated rural onshore gathering lines and certain unregulated low stress pipelines. This will expedite safety protection for these pipelines.

PHMSA will issue a final rule based on the proposed rule, the comments received from the public, and the vote and comments of the advisory committee.

**Authority:** 49 U.S.C. 60102, 60115.

Issued in Washington, DC on January 11, 2007.

**Theodore L. Willke,**

*Acting Associate Administrator for Pipeline Safety.*

[FR Doc. E7-653 Filed 1-19-07; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

January 16, 2007.

The Department of the Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) 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 Department Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**Dates:** Written comments should be received on or before February 21, 2007 to be assured of consideration.

#### Internal Revenue Service (IRS)

**OMB Number:** 1545-1705.

**Type of Review:** Extension.

**Title:** REG-246249-96 (Final)

Information Reporting Requirements for Certain Payments Made on Behalf of Another Person, Payments to Joint Payees, and Payments of Gross Proceeds From Sales Involving.

**Description:** The regulation under section 6041 clarifies who is the payee for information reporting purposes if a check or other instrument is made payable to joint payees, provides information reporting requirements for escrow agents and other persons making payments on behalf of another person, and clarifies that the amount to be reported as paid is the gross amount of the payment. The regulation also removes investment advisers from the list of exempt recipients for information reporting purposes under section 6045.

**Respondents:** Businesses and other for-profit institutions.

**Estimated Total Burden Hours:** 1 hours.

**OMB Number:** 1545-1852.

**Type of Review:** Revision.

**Title:** REG-209373-81 (Final),

Election to Amortize Start-Up Expenditures for Active Trade or Business.

**Description:** The information is needed to comply with section 195 of the Internal Revenue Code, which requires taxpayers to make an election in order to amortize start-up expenditures. The information will be used for compliance and audit purposes.

**Respondents:** Businesses and other for-profit institutions.

**Estimated Total Burden Hours:** 37,500 hours.

**OMB Number:** 1545-1562.

**Title:** Revenue Procedure 97-48, Automatic Relief for Late S Corporation Elections.

**Type of Review:** Extension.

**Description:** The Small Business Job Protection Act of 1996 provides the IRS with the authority to grant relief for late S corporation elections. This revenue procedure provides that, in certain situations, taxpayers whose S

corporation election was filed late can obtain relief by filing Form 2553 and attaching a statement explaining that the requirements of the revenue procedure have been met.

**Respondents:** Businesses and other for-profit institutions.

**Estimated Total Burden Hours:** 100 hours.

**OMB Number:** 1545-1817.

**Title:** Application for United States Residency Certification.

**Type of Review:** Extension.

**Form:** 8802.

**Description:** All requests for U.S. residency certification must be received on Form 8802, Application for United States Residency Certification. This application must be sent to the Philadelphia Service Center. As proof of residency in the United States and of entitlement to the benefits of a tax treaty, U.S. treaty partner countries require a U.S. Government certification that you are a U.S. citizen, U.S. corporation, U.S. partnership, or resident of the United States for purposes of taxation.

**Respondents:** Individuals or households.

**Estimated Total Burden Hours:** 421,000 hours.

**OMB Number:** 1545-1726.

**Title:** TD 9011—Regulations Governing Practice Before the Internal Revenue Service.

**Type of Review:** Extension.

**Description:** These regulations affect individuals who are eligible to practice before the Internal Revenue Service. These regulations also authorize the Director of Practice to act upon applications for enrollment to practice before the Internal Revenue Service. The Director of Practice will use certain information to ensure that: (1) Enrolled agents properly complete continuing education requirements to obtain renewal; (2) practitioners properly obtain consent of taxpayers before representing conflicting interests; (3) practitioners do not use e-commerce to make misleading solicitations.

**Respondents:** Businesses and other for-profit institutions.

**Estimated Total Burden Hours:** 50,000 hours.

**OMB Number:** 1545-1719.

**Title:** REG-106446-98 (Final) Relief From Joint and Several Liability.

**Type of Review:** Extension.

**Description:** The regulation under section 6015 provides guidance regarding relief from the joint and several liability imposed by section 6013(d)(3). The regulations provide specific guidance on the three relief provisions of section 6015 and on how

taxpayers would file a claim for such relief. In addition, the regulations provide guidance regarding Tax Court review of certain types of claims for relief, as well as information regarding the rights of the nonrequesting spouse. The regulations also clarify that, under section 6013, a return is not a joint return if one of the spouses signs the return under duress.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 1 hour.

*OMB Number:* 1545–1583.

*Title:* REG–209322–82(Final), Return of Partnership Income.

*Type of Review:* Extension.

*Description:* Information is required to enable the IRS to verify that a taxpayer is reporting the correct amount of income or gain or claiming the correct amount of losses, deductions, or credits from that taxpayer's interest in the partnership.

*Respondents:* Businesses and other for-profit institutions.

*Estimated Total Burden Hours:* 1 hour.

*OMB Number:* 1545–1823.

*Title:* e-Services Registration TIN Matching—Application and Screens for TIN Matching Interactive/e-Services Products.

*Type of Review:* Extension.

*Form:* 13350.

*Description:* E-services is a system which will permit the Internal Revenue Services to electronically communicate with third party users to support electronic filing and resolve tax administration issues for practitioners, payers, states, and Department of Education Contractors Registration is required to authenticate users that plan to access e-services products. This system is a necessary outgrowth of advanced information and communication technologies. TIN Matching is one of the products available through e-Services offered via the internet and accessible through the irs.gov Web site.

*Respondents:* Businesses and other for-profit institutions.

*Estimated Total Burden Hours:* 3,670,000 hours.

*Clearance Officer:* Glenn P. Kirkland (202) 622–3428, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt, (202) 395–7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

January 17, 2007.

The Department of the Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104–13. Copies of the submission(s) 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 Department Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before February 21, 2007 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545–0029.

*Type of Review:* Extension.

*Title:* Forms 941, 941-PR and 941-SS, Employer's Quarterly Federal Tax Return; American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands; Schedule B.

*Forms:* 941, 941-PR, 941-SS.

*Description:* Form 941 is used by employers to report payments made to employees subject to income and social security/Medicare taxes and the amounts of these taxes. Form 941-PR is used by employers in Puerto Rico to report social security and Medicare taxes only. Form 941-SS is used by employers in the U.S. possessions to report social security and Medicare taxes only. Schedule B is used by employers to record their employment tax liability.

*Respondents:* Businesses and other for-profit institutions.

*Estimated Total Burden Hours:* 361,369,544 hours.

*OMB Number:* 1545–1534.

*Type of Review:* Extension.

*Title:* REG–252936–96 (Final)

Rewards for Information Relating to Violations of Internal Revenue laws.

*Description:* The regulations relate to rewards for information that results in the detection and punishment of violations of the Internal Revenue Laws.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 30,000 hours.

*OMB Number:* 1545–1448.

*Title:* EE–81–88 (Final) Deductions for Transfers of Property.

*Type of Review:* Extension.

*Description:* These regulations concern the Secretary's authority to require the filing of an information return under Code section 6041 and expand the requirement to furnish forms to certain corporate service providers.

*Respondents:* Businesses and other for-profit institutions.

*Estimated Total Burden Hours:* 1 hour.

*OMB Number:* 1545–1704.

*Title:* Revenue Procedure 2000–41 (Change in Minimum Funding Method).

*Type of Review:* Extension.

*Description:* This revenue procedure provides a mechanism whereby a plan sponsor or plan administrator may obtain a determination from the Internal Revenue Service that its proposed change in the method of funding its pension plan(s) meets the standards of section 412 of the Internal Revenue Code.

*Respondents:* Businesses or other for-profit institutions.

*Estimated Total Burden Hours:* 5,400 hours.

*Clearance Officer:* Glenn P. Kirkland (202) 622–3428, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt (202) 395–7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

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