

DEPARTMENT OF THE TREASURY**Internal Revenue Service**

[INTL-941-86 and INTL-655-87]

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 notice of proposed rulemaking, INTL-941-86, and temporary regulation, INTL-655-87 (TD 8178), Passive Foreign Investment Companies (§§ 1.1294-1T and 1.1297-3T).

DATES: Written comments should be received on or before October 14, 2008 to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn P. Kirkland, 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 Allan Hopkins, (202) 622-6665, at Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet at Allan.M.Hopkins@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Passive Foreign Investment Companies.

OMB Number: 1545-1028.

Regulation Project Number: INTL-941-86 (Notice of Proposed Rulemaking) and INTL-655-87 (Temporary regulation).

Abstract: These regulations specify how U.S. persons who are shareholders of passive foreign investment companies (PFICs) make elections with respect to their PFIC stock.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 275,000.

Estimated Time Per Respondent: 25 minutes.

Estimated Total Annual Burden Hours: 112,500.

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 will 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: July 31, 2008.

Glenn P. Kirkland,

IRS Reports Clearance Officer.

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BILLING CODE 4830-01-P

UTAH RECLAMATION MITIGATION AND CONSERVATION COMMISSION**Notice of Availability of the Record of Decision for the Lower Duchesne River Wetlands Mitigation Project (LDWP), Duchesne and Uintah Counties, UT**

AGENCY: Utah Reclamation Mitigation and Conservation Commission.

ACTION: Notice of Availability of the Record of Decision (ROD).

SUMMARY: On May 22, 2008, the Utah Reclamation Mitigation and Conservation Commission (Commission) selected the Proposed Action presented in the Final Environmental Impact Statement (FEIS),

Lower Duchesne River Wetlands Mitigation Project (LDWP), April 2008. The Record of Decision (ROD) for that action is available as described below. The LDWP is required to mitigate for impacts of the Bonneville Unit of the Central Utah Project and to fulfill other commitments to the Ute Indian Tribe made as part of the Central Utah Project. The U.S. Department of the Interior—Central Utah Project Completion Act Office, and the Commission were joint-lead agencies for the FEIS, and the Ute Indian Tribe was the lead planning partner. The LDWP FEIS addresses potential impacts related to construction and operation of features proposed for the LDWP and incorporates responses to public comments received on the Draft EIS. Based on the information and analyses in the FEIS and other relevant information, the Commission determined the Proposed Action responds best to LDWP needs and purposes and does so in an environmentally sound manner with least potential for adverse effects on social and economic resources.

ADDRESSES: Copies of the ROD and/or FEIS can be obtained at the Utah Reclamation Mitigation and Conservation Commission, 230 South 500 East, Suite 230, Salt Lake City, Utah, 84102-2045. They may also be viewed on the internet via the following Web address: <http://www.mitigationcommission.gov/news.html>.

FOR FURTHER INFORMATION CONTACT: Mr. Richard Mingo, Planning Coordinator at (801) 524-3168.

SUPPLEMENTARY INFORMATION: The LDWP will fulfill certain environmental mitigation commitments of the Bonneville Unit of the Central Utah Project. The Strawberry Aqueduct and Collection System is a key component of the Bonneville Unit, collecting water from the Upper Duchesne River and its tributaries and storing it in Strawberry Reservoir for delivery westward to the Wasatch Front in Utah. As a result, wetlands and wildlife habitats along the Duchesne River have been adversely impacted. Substantial wetland impacts occurred on the Uintah and Ouray Reservation lands of the Ute Indian Tribe. The LDWP has been planned in conjunction with the Ute Indian Tribe and is intended to fulfill a longstanding commitment to mitigate for these impacts on Ute Indian tribal wetland wildlife resources and to provide additional wetland/wildlife benefits to the Ute Indian Tribe. The Proposed Action would create, restore, and otherwise enhance riparian wetland habitats along or near the Duchesne