

analysis, understanding that a variety of possible alternatives, and combinations thereof, will be initially identified and then undergo screening to define the alternatives for advancement to the environmental evaluation process. Further description of this process is provided below under FTA Procedures.

The initial set of transit modal alternatives to be evaluated in the Alternatives Analysis include:

—A streetcar alternative that features frequent rail service running primarily within local street rights-of-way, either in dedicated or shared lanes, with stations placed along the alignment to serve important origins/destinations and maintain competitive trip times for end-end users.

—A Bus Rapid Transit alternative that features low-floor bus vehicles providing fast, reliable and frequent service in both directions, using either dedicated or shared lanes serving stations along the alignment.

—Station alternatives, including terminus stations at both ends of the line, including a regional park and ride at/near WSU and a platform-platform connection with FrontRunner and other services at the Ogden Intermodal Center.

—An array of alignments providing the connections to the major markets to be served. These include a general alignment that begins at the Intermodal Center in downtown Ogden and then down to Washington Boulevard, turning east at 26th Street and then to Harrison Boulevard and south to Weber State University to approximately 46th Street. Other options include an alignment from the Intermodal Center and then to Washington Boulevard and continuing south to 30th Street or 36th Street, and then traveling east to Harrison Boulevard and south to 46th Street. (A map of the alignments is posted on <http://www.rideuta.com> under the "Projects" tab.). Other variations to these general alignments being considered would include entering the Weber State University campus roadway system and providing service directly to the McKay-Dee Hospital. Determining whether the Bus Rapid Transit or Streetcar alignments and stations would operate in their own lanes or in shared lanes will be decided, and if they would be in a protected median in the center of a roadway or running along the side of a roadway.

—*Future No-Action Alternative.* The study will consider the transportation and environmental effects if no new major transit investments are implemented in this corridor. This alternative will include the highway and transit projects in the current

Wasatch Front Regional Council Transportation Plan Update 2007–2030.

—*Transportation System Management (TSM) Alternative*—The study will consider the effects of modest improvements in the highway and transit systems beyond those in the Future No-Action Alternative. The TSM Alternative would evaluate low-cost enhancements to the Future No-Action Alternative and would emphasize transportation system upgrades such as intersection improvements, minor road widening, traffic engineering actions, bus route restructuring, more frequent bus service, and other transit service improvements that do not require major capital investments.

In addition to the alternatives described above, other reasonable alternatives identified through the early scoping process will be considered for potential inclusion in the planning Alternatives Analysis, with reasonable meaning the technology is proven and currently implemented.

#### FTA Procedures

UTA may seek Small Starts funding for the proposed project under 49 U.S.C. Sec. 5309 and will, therefore, be subject to Small Starts regulation (49 Code of Federal Regulations [CFR] part 611). The Small Starts regulations require a planning Alternatives Analysis that leads to the selection of a Locally Preferred Alternative by UTA and its partners, and the inclusion of the locally preferred alternative in the long-range transportation plan adopted by the Wasatch Front Regional Council. The planning Alternatives Analysis will examine alignments, technologies, station locations, costs, funding, ridership, economic development, land use, engineering feasibility, and environmental factors in the corridor. The Small Starts regulation also requires the submission of certain project-justification information in support of a request to initiate preliminary engineering. After the identification of a proposed action at the conclusion of the planning Alternatives Analysis, the appropriate NEPA documentation shall be determined by the FTA. If preparation of an Environmental Impact Statement is warranted, a NOI will be published in the **Federal Register** and the scoping of the EIS will be completed by soliciting and considering comments on the purpose and need for the proposed action, the range of alternatives to be considered in the EIS, and the potentially significant environmental and community impacts to be evaluated in the EIS.

A plan for coordinating public and agency participation in the

environmental review process and for commenting on the issues under consideration at various milestones of the process will be prepared and posted on the UTA Web site at <http://www.rideuta.com> (under the "Projects" tab).

Issued on: March 2, 2009.

**Terry J. Rosapep,**

*Regional Administrator.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG–124069–02, REG–118966–97]

#### 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, REG–124069–02, Section 6038—Returns Required with Respect to Controlled Foreign Partnerships; and existing final regulation, REG–118966–97, Information reporting with Respect to Certain Foreign Partnerships and Certain Foreign Corporations.

**DATES:** Written comments should be received on or before May 11, 2009.

**ADDRESSES:** Direct all written comments to R. Joseph Durbala, 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 Allan Hopkins, at (202) 622–6665, or at Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Section 6038—Returns Required with Respect to Controlled Foreign Partnerships, and Information reporting with Respect to Certain Foreign

Partnerships and Certain Foreign Corporations.

*OMB Number:* 1545–1617. Regulation Project Number: REG–124069–02, REG–118966–97.

*Abstract:* REG–124069–02: Treasury Regulation 1.6038–3 requires certain United States person who own interests in controlled foreign partnerships to annually report information to the IRS on Form 8865. This regulation amends the reporting rules under Treasury Regulation section 1.6038–e to provide that a U.S. person must follow the filing requirements that are specified in the instructions for Form 8865 when the U.S. person must file Form 8865 and the foreign partnership completes and files Form 1065 or Form 1065–B. REG–118966–97: Section 6038 requires certain U.S. persons who own interest in controlled foreign partnerships or certain foreign corporations to annually report information to the IRS. This regulation provides reporting rules to identify foreign partnerships and foreign corporations which are controlled by U.S. persons.

*Current Actions:* There are no changes to these existing regulations.

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

*Affected Public:* Businesses or other for-profit institutions and individuals or households.

*Estimated Number of Respondents:* 600.

*Estimated Total Burden Hours:* 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 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: February 23, 2009.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

[FR Doc. E9–4957 Filed 3–9–09; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG–139768–02]

#### 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, REG–139768–02 (TD 9134), Excise Tax Relating to Structured Settlement Factoring Transactions.

**DATES:** Written comments should be received on or before May 11, 2009.

**ADDRESSES:** Direct all written comments to R. Joseph Durbala, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be directed to Allan Hopkins, at (202) 622–6665, or at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet, at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Excise Tax Relating to Structured Settlement Factoring Transactions.

*OMB Number:* 1545–1824.

*Regulation Project Number:* REG–139768–02.

*Abstract:* The regulations provide rules relating to the manner and method of reporting and paying the 40 percent excise tax imposed by section 5891 of the Internal Revenue Code with respect to acquiring of structured payment rights.

*Current Actions:* This regulation has gone final.

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

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

*Estimated Number of Respondents:* 4.

*Estimated Time per Respondent:* 30 min.

*Estimated Total Annual Burden Hours:* 2.

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: February 23, 2009.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

[FR Doc. E9–4966 Filed 3–9–09; 8:45 am]

**BILLING CODE 4830–01–P**