

estimate the amount of infrastructure investment needed to meet the projected demand for rail service through 2035. The *Report* further discusses the role of public involvement in railroad infrastructure investment.

The Board has made this supplemental report available to the public via its Web site, <http://www.stb.dot.gov>, and now seeks public comments and replies from all interested persons.

This action will not significantly affect either the quality of the human environment or the conservation of energy resources.

Decided: April 8, 2009.

By the Board, Anne K. Quinlan, Acting Secretary.

**Jeffrey Herzig,**

*Clearance Clerk.*

[FR Doc. E9-8317 Filed 4-10-09; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 6, 2009.

The Department of the Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the date of publication of this notice. 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 May 13, 2009 to be assured of consideration.

### Financial Crimes Enforcement Network (FinCEN)

*OMB Number:* 1506-0029.

*Type of Review:* Extension.

*Title:* Suspicious Activity Report by Insurance Companies.

*Form:* 108.

*Description:* 31 CFR 103.16 requires insurance companies to report suspicious activities to the Financial Crimes Enforcement Network. FinCEN Form 108 is an aid to this required reporting providing the filer with a guide in completing this reporting requirement.

*Respondents:* Businesses or other for-profits.

*Estimated Total Reporting Burden:* 14,400 hours.

*Clearance Officer:* Russell Stephenson, (202) 354-6012, Department of the Treasury, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183.

*OMB Reviewer:* Shagufta Ahmed, (202) 395-7873, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Celina Elphage,**

*Treasury PRA Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 6, 2009.

The Department of the Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the date of publication of this notice. 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, and 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before May 13, 2009 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-0916.

*Type of Review:* Extension.

*Title:* EE-96-85 (NPRM) and EE-63-84 (Temporary regulations) Effective Dates and Other Issues Arising Under the Employee Benefit Provisions of the Tax Reform Act of 1984.

*Description:* These temporary regulations provide rules relating to effective dates and other issues arising under sections 91, 223 and 511-561 of the Tax Reform Act of 1984.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 4,000 hours.

*OMB Number:* 1545-1957.

*Type of Review:* Extension.

*Title:* Notice 2005-64, Foreign Tax Credit and Other Guidance under Section 965.

*Description:* This document provides guidance under new section 965

enacted by the American Jobs Creation Act of 2004 (Pub. L. 108-357). In general, and subject to limitation and conditions, section 965(a) provides that a corporation that is a U.S. shareholder of a controlled foreign corporation (CFC) may elect, for one taxable year, an 85 percent dividends received deduction (DRD) with respect to certain cash dividends it receives from its CFC's. Section 965(f) provides that taxpayers may elect the application of section 965 for either the taxpayer's last taxable year which begins before October 22, 2004, or the taxpayer's.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 250,000 hours.

*OMB Number:* 1545-1671.

*Type of Review:* Extension.

*Title:* REG-209709-94 (Final) Amortization of Intangible Property.

*Description:* The information is required by the IRS to aid it in administering the law and to implement the election provided by section 197(f)(9)(B) of the Internal Revenue Code. The information will be used to verify that a taxpayer is properly reporting its amortization and income taxes.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 1,500 hours.

*OMB Number:* 1545-1528.

*Type of Review:* Extension.

*Title:* Revenue Procedure 97-15, Section 103—Remedial Payment Closing Agreement Program.

*Description:* This information is required by the Internal Revenue Service to verify compliance with sections 57, 103, 141, 142, 144, 145, and 147 of the Internal Revenue Code of 1986, as applicable (including any corresponding provision, if any, of the Internal Revenue Code of 1954). This information will be used by the Service to enter into a closing agreement with the issuer of certain state or local bonds and to establish the closing agreement amount.

*Respondents:* State, Local, and Tribal Governments.

*Estimated Total Burden Hours:* 75 hours.

*Clearance Officer:* R. Joseph Durbala, (202) 622-3634, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Shagufta Ahmed, (202) 395-7873, Office of Management and Budget, Room 10235, New