

application with the Board under 49 U.S.C. 14302 for approval of revisions to its pooling agreement. The Board establishes a procedural schedule for the submission of public comments on the proposed revisions, principally the requirement that carrier agents may not transport under their own motor carrier authority any interstate shipments of household goods except, subject to Mayflower policies, shipments for the government. After reviewing any comments received, the Board will determine whether it has sufficient information to decide whether the proposed revisions meet the standard for approval under section 14302 or whether a hearing is necessary prior to such a determination.

**DATES:** Comments on the proposed revisions to Mayflower's pooling agreement shall be filed by July 2, 2009. Mayflower may file a response to any comments by July 17, 2009.

**ADDRESSES:** An original and 10 copies of all pleadings, referring to STB Docket No. MC-F-17950, must be filed with the Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001. In addition, one copy of all pleadings must be served on Mayflower's representative, James A. Calderwood, Zuckert, Scoutt & Rasenberger L.L.P., 888 Seventeenth Street, NW., Washington, DC 20006-3309.

**FOR FURTHER INFORMATION CONTACT:** Julia Farr, (202) 245-0359. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.]

**SUPPLEMENTARY INFORMATION:**

Additional information is contained in the Board's decision, available on our Web site at <http://www.stb.dot.gov>.

Decided: May 12, 2009.

By the Board, Acting Chairman Mulvey, and Vice Chairman Nottingham.

**Jeffrey Herzig,**

*Clearance Clerk.*

[FR Doc. E9-11535 Filed 5-15-09; 8:45 am]

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## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Docket Nos. MC-F-4901 and MC-F-6152]

#### United Van Lines, LCC—Pooling Agreement

**AGENCY:** Surface Transportation Board.

**ACTION:** Request for comments.

**SUMMARY:** United Van Lines, LLC (United), on behalf of itself and certain

affiliated companies, filed an application with the Board under 49 U.S.C. 14302 for approval of revisions to its pooling agreement. The Board establishes a procedural schedule for the submission of public comments on the proposed revisions, principally the requirement that carrier agents may not transport under their own motor carrier authority any interstate shipments of household goods except, subject to United policies, shipments for the government. After reviewing any comments received, the Board will determine whether it has sufficient information to decide whether the proposed revisions meet the standard for approval under section 14302 or whether a hearing is necessary prior to such a determination.

**DATES:** Comments on the proposed revisions to United's pooling agreement shall be filed by July 2, 2009. United may file a response to any comments by July 17, 2009.

**ADDRESSES:** An original and 10 copies of all pleadings, referring to STB Docket Nos. MC-F-4901 and MC-F-6152, must be filed with the Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001. In addition, one copy of all pleadings must be served on United's representative, James A. Calderwood, Zuckert, Scoutt & Rasenberger L.L.P., 888 Seventeenth Street, NW., Washington, DC 20006-3309.

**FOR FURTHER INFORMATION CONTACT:** Julia Farr, (202) 245-0359. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.]

**SUPPLEMENTARY INFORMATION:**

Additional information is contained in the Board's decision, available on our Web site at <http://www.stb.dot.gov>.

Decided: May 12, 2009.

By the Board, Acting Chairman Mulvey, and Vice Chairman Nottingham.

**Jeffrey Herzig,**

*Clearance Clerk.*

[FR Doc. E9-11536 Filed 5-15-09; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notice 2006-05

**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 Notice 2006-05, Waiver for Reasonable Cause for Failure to Report Loan Origination Fees and Capitalized Interest.

**DATES:** Written comments should be received on or before July 17, 2009 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn 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 regulations should be directed to R. Joseph Durbala at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202)622-3634, or through the internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Waiver for Reasonable Cause for Failure to Report Loan Origination Fees and Capitalized Interest.

*Notice Number:* 1545-1996.

*Abstract:* This Notice provides information to payees who receive payment of interest on qualified education loans who are unable to comply with the information reporting requirements under section 6050S of the Internal Revenue Code.

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

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

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

*Estimated Total Annual Recordkeeping and Reporting Burden:* 500.

*Estimated Annual Recordkeeping and Reporting Burden per Respondent:* 10 hours.

*Estimated Number of Respondents:* 5,000.

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: April 27, 2009.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

[FR Doc. E9-11442 Filed 5-15-09; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 5495

**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 Form 5495, Request for Discharge From Personal Liability Under Internal Revenue Code Section 2204 or 6905.

**DATES:** Written comments should be received on or before July 17, 2009 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 R. Joseph Durbala, (202) 622-3634, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Request for Discharge From Personal Liability Under Internal Revenue Code Section 2204 or 6905.

*OMB Number:* 1545-0432.

*Form Number:* Form 5495.

*Abstract:* Form 5495 provides guidance under sections 2204 and 6905 for executors of estates and fiduciaries of decedent's trusts. The form, filed after regular filing of an Estate, Gift, or Income tax return for a decedent, is used by the executor or fiduciary to request discharge from personal liability for any deficiency for the tax and periods shown on the form.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

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

*Affected Public:* Individuals or Households.

*Estimated Number of Respondents:* 25,000.

*Estimated Time per Respondent:* 12 hours 16 minutes.

*Estimated Total Annual Burden Hours:* 306,500.

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: April 28, 2009.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

[FR Doc. E9-11444 Filed 5-15-09; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG-130477-00, REG-130481-00]

#### 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-130477-00; REG-130481-00 (TD 9887), Required Distributions from Retirement Plans (§ 1.403(b)-3).

**DATES:** Written comments should be received on or before July 17, 2009 to be assured of consideration.

**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 Carolyn N. Brown at Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-6688, or through the Internet at [Carolyn.N.Brown@irs.gov](mailto:Carolyn.N.Brown@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Required Distributions from Retirement Plans.