

Approved: July 2, 2010.

**Gerald J. Shields,**

*IRS Supervisory Tax Analyst.*

[FR Doc. 2010-16954 Filed 7-12-10; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[INTL-45-86 (Final) (T.D. 8125)]

#### 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, INTL-45-86 (TD 8125), Foreign Management and Foreign Economic Processes Requirements of a Foreign Sales Corporation (Sec. 1.924).

**DATES:** Written comments should be received on or before September 13, 2010 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Gerald J. Shields, Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for copies of the regulations should be directed to Joel Goldberger at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 927-9368, or through the Internet at [Joel.P.Goldberger@irs.gov](mailto:Joel.P.Goldberger@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Foreign Management and Foreign Economic Processes Requirements of a Foreign Sales Corporation.

**OMB Number:** 1545-0904.

**Regulation Project Number:** INTL-45-86. (Final) (T.D. 8125).

**Abstract:** This regulation provides rules for complying with foreign management and foreign economic process requirements to enable foreign sales corporations to produce foreign trading gross receipts and qualify for reduced tax rates. Section 1.924(d)-1(b)(2) of the regulation requires that

records must be kept to verify that the necessary activities were performed outside the United States.

**Current Actions:** There is no change to this existing regulation.

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

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

**Estimated Number of Respondents:** 11,001.

**Estimated Time Per Respondent:** 2 hours.

**Estimated Total Annual Burden Hours:** 22,001.

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 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 6, 2010.

**Gerald J. Shields,**

*IRS Supervisory Tax Analyst.*

[FR Doc. 2010-16959 Filed 7-12-10; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Taxpayer Advocacy Panel (TAP) Tax Check Waiver

**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 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 Taxpayer Advocacy Panel (TAP) Tax Check Waiver.

**DATES:** Written comments should be received on or before September 13, 2010 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Gerald J. Shields, 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 Joel Goldberger, (202) 927-9368, or at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet at [Joel.P.Goldberger@irs.gov](mailto:Joel.P.Goldberger@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Taxpayer Advocacy Panel (TAP) Tax Check Waiver.

**OMB Number:** 1545-2092.

**Abstract:** Taxpayer Advocacy Panel (TAP) members must be compliant with their tax obligations and must undergo and pass a Tax check in order to be selected as a TAP member. By executing the Tax Check Waiver, the applicant provides information to facilitate conduct of the Tax Check and authorizes the IRS official conducting the Check to release the results of the Check, which are otherwise confidential, to the Director of TAP to help in determining the suitability of the applicant for membership on TAP.

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

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

**Affected Public:** Individuals and households.

**Estimated Number of Respondents:** 110.

*Estimated Time per Respondent:* 20 min.

*Estimated Total Annual Burden Hours:* 37.

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: July 7, 2010.

**Gerald J. Shields,**

*IRS Supervisory Tax Analyst.*

[FR Doc. 2010-16953 Filed 7-12-10; 8:45 am]

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## TENNESSEE VALLEY AUTHORITY

### Northeastern Tributary Reservoirs Land Management Plan, Beaver Creek, Clear Creek, Boone, Fort Patrick Henry, South Holston, Watauga, and Wilbur Reservoirs, Tennessee and Virginia

**AGENCY:** Tennessee Valley Authority (TVA).

**ACTION:** Issuance of Record of Decision.

**SUMMARY:** This notice is provided in accordance with the Council on Environmental Quality's regulations (40 CFR 1500 to 1508) and TVA's procedures for implementing the

National Environmental Policy Act (NEPA). TVA has prepared the Northeastern Tributary Reservoirs Land Management Plan (NTRLMP) for the 4,933 acres of TVA-managed public land on Beaver Creek, Clear Creek, Boone, Fort Patrick Henry, South Holston, Watauga, and Wilbur reservoirs in northeast Tennessee and southwest Virginia. On June 10, 2010, the TVA Board of Directors (TVA Board) approved the NTRLMP, implementing the preferred alternative (Alternative C, Modified Proposed Land Use Alternative) identified in the final environmental impact statement (FEIS). Under the plan adopted by the TVA Board, TVA-managed public land on the seven tributary reservoirs has been allocated into broad use categories or "zones", including Project Operations (Zone 2), Sensitive Resource Management (Zone 3), Natural Resource Conservation (Zone 4), Industrial (Zone 5), Developed Recreation (Zone 6), and Shoreline Access (Zone 7). Zone 1 is applied to reservoir lands that TVA does not own in fee, typically flowage easements, which are not included in the land planning process. Allocations to zones 2 through 7 were made in a manner consistent with TVA's 2006 Land Policy.

**FOR FURTHER INFORMATION CONTACT:**

Amy Henry, NEPA Specialist, Environmental Permits and Compliance, Tennessee Valley Authority, 400 West Summit Hill Drive, WT 11D, Knoxville, Tennessee 37902-1499; telephone (865) 632-4045 or e-mail [abhenry@tva.gov](mailto:abhenry@tva.gov).

**SUPPLEMENTARY INFORMATION:** TVA manages public lands to protect the integrated operation of TVA reservoir and power systems, to provide for appropriate public use and enjoyment of the reservoir system, and to provide for continuing economic growth in the Tennessee Valley.

The seven northeastern tributary reservoirs (NTRs) are located in the northeast corner of Tennessee and southwest corner of Virginia. Boone, Fort Patrick Henry, and South Holston reservoirs are along the South Fork Holston River. Watauga and Wilbur reservoirs are along the Watauga River. Beaver Creek and Clear Creek reservoirs are on tributaries within the South Fork Holston River watershed.

TVA originally acquired nearly 11,000 acres of land on the seven reservoirs. About half of that land has been sold for private use or transferred to State and other federal agencies for public use. TVA presently manages approximately 451 miles of shoreline along these reservoirs. Existing land uses around the reservoirs include TVA project

operations, developed and dispersed recreation, private residences, and undeveloped areas. Reservoir properties on Fort Patrick Henry, South Holston, Watauga, and Wilbur reservoirs previously were planned in 1965 utilizing a Forecast System. A reservoir land management plan was prepared for Boone Reservoir in 1999. Beaver Creek and Clear Creek reservoirs have never been planned.

The NTRLMP is designed to guide future decision-making and the management of these reservoir properties in a manner consistent with the 2006 TVA Land Policy and other relevant TVA policies.

**Public Involvement**

TVA published a notice of intent (NOI) to prepare an EIS in the **Federal Register** on May 5, 2008. Between May 5 and June 5, 2008, TVA sought input from individuals, various State and Federal agencies, elected officials, and local organizations. Forty-two participants attended a public scoping meeting held on May 20, 2008, in Blountville, Tennessee. TVA received 24 scoping comments, the majority of which involved management of natural and recreation resources and reservoir water levels. Individuals expressed their interest in additional recreational opportunities and the U.S. Forest Service expressed interest in increased access to some of the reservoirs. TVA used these comments to develop three alternatives for assessment in the EIS: Alternative A—No Action Alternative; Alternative B—Proposed Land Use Alternative; and Alternative C—Modified Proposed Land Use Alternative.

The notice of availability (NOA) of the NTRLMP draft EIS (DEIS) was published in the **Federal Register** on October 9, 2009. TVA accepted comments on the DEIS until November 23, 2009. Approximately 40 people attended a public meeting on October 27, 2009, in Johnson City, Tennessee. TVA received a total of 37 comments from individuals; interested organizations; and Federal, State, and local government agencies.

Several individuals expressed appreciation for the opportunity to be involved in the planning process and supported Alternatives B and/or C. Other comments addressed a need for recreation opportunities, various land uses, and questions about water access rights. Comments also included concern about shoreline erosion and trash, interest in public access to the William Bean Historical Monument near Boone Reservoir, and the protection of historic resources. Comments from Federal and