

parties may address pre-Staggers practice, Staggers' effect on this issue, and whether there are statutory constraints on the Board's ability to change policy at this time. The Board is also interested in how the definition of "terminal facility" evolved over time.

4. *49 U.S.C. 11102(c)* (reciprocal switching agreements). Parties are invited to discuss, separately from the terminal facilities access provision, how to construe this provision in light of current transportation market conditions. Again, parties may address pre-Staggers practice, Staggers' effect on this issue, and whether there are statutory constraints on the Board's ability to change policy at this time. In particular, parties should address whether the broad "practicable and in the public interest" standard in the statute should be constrained by the provision permitting relief "where \* \* \* necessary to provide competitive rail service." Finally, parties may discuss the distance limitations, if any, associated with this provision.

5. *Bottleneck Rates*. Parties are invited to discuss whether the Board could and should change its precedent finding only narrow authority to compel a railroad to quote a separately challengeable rate for a portion of a movement. Parties are also asked to comment on how the *Great Northern Railway* decision—holding that the reasonableness of a through rate established by carriers is only relevant to the shipper as to the total rate charged, and thus should be evaluated from origin to destination rather than on a segment-by-segment basis—can reasonably be applied in today's transportation world. In particular, we want to explore how the agency would evaluate the reasonableness of the more elaborate through rates used in today's global transportation industry including, for example, a local truck movement at origin, a transload to rail for shipment to a port, an international water movement, and finally a foreign rail or truck movement to destination. In such an example, do *Great Northern Railway* and other precedent require the agency to evaluate the reasonableness of the rates exclusively from origin to destination? If so, how could the agency evaluate the entire through rate when a portion of that rate includes transportation outside the Board's jurisdiction? Or does the agency have the discretion to permit the shipper to challenge just the rail carrier's division of the international through rate? Does the agency have discretion in other purely domestic settings? Participants may also address the role that short lines play in through rates, and whether

the reasoning in *Great Northern Railway* encompasses "bottleneck" situations and a more highly concentrated rail industry. Should freight rail customers be allowed to determine intermediate origin and destination points that would enable a competing carrier or mode to serve the shipper's final destination?

6. *Access Pricing*. If the Board were to modify its competitive access rules, it would also need to address the access price. The Board seeks comments on what tools it can and should consider using (within statutory and constitutional limits) in evaluating how the carriers can assess terminal access prices, reciprocal switch fees, or segment rates, such as Constrained Market Pricing principles, or an alternative set of principles, such as cost-based pricing principles or Efficient Component Pricing. What role, if any, should a carrier's current financial standing and future prospects bear in this determination?<sup>8</sup>

7. *Impact*. Finally, we invite comments from all interested parties on the positive and negative impact any proposed change would have on the railroad industry, the shipper community, and the economy as a whole. The introduction of greater rail-to-rail competition could improve service and lower rates for captive shippers. But a loss of revenue could lead to less capital investment, constraining capacity and deteriorating service for future traffic. Any party advocating a change should address these impacts.

In addition to the guidance provided above, parties are welcome to offer their comments on any other aspect of our competitive access rules. Parties are also invited to comment on the specific questions in our prior order on this similar subject. *Policy Alts. to Increase Competition in the R.R. Indus.*, EP 688 (STB served Apr. 14, 2009). *Board Releases and Live Video Streaming Available Via the Internet*: Decisions and notices of the Board, including this notice, are available on the Board's Web site at <http://www.stb.dot.gov>. This hearing will be available on the Board's Web site by live video streaming. To access the hearing, click on the "Live Video" link under "Information Center" at the left side of the home page beginning at 9 a.m. on May 3, 2011.

This action will not significantly affect either the quality of the human

<sup>8</sup> A basis for the Board's historic pricing policy under Staggers and ICCTA was to permit demand-based differential pricing and allow captive shippers to bear a greater share of the carriers' fixed and common costs to help the railroads achieve revenue adequacy.

environment or the conservation of energy resources.

*It is ordered:*

1. A public hearing in this proceeding will be held on Tuesday, May 3, 2011, at 9:30 a.m., in the Surface Transportation Board Hearing Room, at 395 E Street, SW., Washington, DC, as described above.

2. Initial comments are due on February 18, 2011.

3. Reply comments are due on March 18, 2011.

4. By April 4, 2011, parties wishing to speak at the hearing shall file with the Board a notice of intent to participate identifying the party, the proposed speaker, and the time requested. With the notice of intent, the party shall provide written testimony on the issues it will address at the hearing. Written submissions by interested persons who do not wish to appear at the hearing are also due by April 4, 2011.

5. This decision is effective on the date of service.

Decided: January 11, 2011.

By the Board, Rachel D. Campbell, Director, Office of Proceedings.

**Andrea Pope-Matheson,**

*Clearance Clerk.*

[FR Doc. 2011-774 Filed 1-13-11; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

January 10, 2011.

The Department of the Treasury will submit the following public information collection requirement 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. A copy of the submission may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding these information collections should be addressed to the OMB reviewer listed and to the Treasury PRA Clearance Officer, Department of the Treasury, 1750 Pennsylvania Avenue, NW., Suite 11010, Washington, DC 20220.

**DATES:** Written comments should be received on or before February 14, 2011 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-1623.

*Type of Review:* Extension without change to a currently approved collection.

*Title:* REG-246256-96 (Final) Excise Taxes on Excess Benefit Transactions

*Abstract:* The rule affects organizations described in Internal Revenue Code section 501(c)(3) and (4) applicable tax-exempt organizations). The collection of information entails obtaining and relying on appropriate comparability data and documenting the basis of an organization's determination that compensation is reasonable, or a property transfer (or transfer of the right to use property) is at fair market value. These actions comprise two of the requirements specified in the legislative history for obtaining the rebuttable presumption of reasonableness.

*Respondents:* Private Sector: Not-for-profit institutions.

*Estimated Total Burden Hours:* 910,083 hours.

*OMB Number:* 1545-2182.

*Type of Review:* Extension without change to a currently approved collection.

*Title:* REG-125592-10, Affordable Care Act Internal Claims and Appeals and External review Disclosures.

*Abstract:* Section 2719 of the Public Health Service Act, incorporated into Code section 9815 by section 1563(f) of the Patient Protection and Affordable Care Act, Public Law 111-148, requires group health plans and issuers of group health insurance coverage, in connection with internal appeals of claims denials, to provide claimants free of charge with any evidence relied upon in deciding the appeal that was not relied on in making the initial denial of the claim. This is a third party disclosure requirement. Individuals appealing a denial of a claim should be able to respond to any new evidence the plan or issuer relies on in the appeal, and this disclosure requirement is essential so that the claimant knows of the new evidence.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 150 hours.

*OMB Number:* 1545-1010.

*Type of Review:* Extension without change to a currently approved collection.

*Title:* U.S. Income Tax Return for Regulated Investment Companies.

*Form:* 1120-RIC.

*Abstract:* Form 1120-RIC is filed by a domestic corporation electing to be taxed as a RIC in order to report its income and deductions and to compute its tax liability. IRC uses Form 1120-RIC to determine whether the RIC has correctly reported its income, deductions, and tax liability.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 369,021 hours.

*OMB Number:* 1545-1186.

*Type of Review:* Extension without change to a currently approved collection.

*Title:* Form 8825—Rental Real Estate Income and Expense of a Partnership or an S Corporation.

*Form:* 8825.

*Abstract:* Form 8825 is used to verify that partnerships and S corporations have correctly reported their income and expenses from rental real estate property. The form is filed with either Form 1065 or Form 1120S.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 6,288,600 hours.

*OMB Number:* 1545-0971.

*Type of Review:* Extension without change to a currently approved collection.

*Title:* Estimated Income Tax for Estates and Trusts.

*Form:* 1041-ES, 1041-ES (PR).

*Abstract:* Internal Revenue Code section 6654(1) imposes a penalty on trusts, and in certain circumstances, a decedent's estate, for underpayment of estimated tax. Form 1041-ES is used by the fiduciary to make the estimated tax payments. For "first-time" filers, the form is available in an Over The Counter (OTC) version at IRS offices. For previous filers, the form is sent to them by the IRS with preprinted vouchers in the Optical Character Resolution (OCR) version.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 3,161,236 hours.

*OMB Number:* 1545-0056.

*Type of Review:* Extension without change to a currently approved collection.

*Title:* Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

*Abstract:* Form 1023 is filed by applicants seeking Federal income tax exemption as organization described in section 501(c)(3). IRS uses the information to determine if the applicant is exempt and whether the applicant is a private foundation.

*Form:* 1023.

*Respondents:* Private Sector: Not-for-profit institutions.

*Estimated Total Burden Hours:* 3,138,550 hours.

*Bureau Clearance Officer:* Allan Hopkins, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224; (202) 622-6665

*OMB Reviewer:* Shagufta Ahmed, Office of Management and Budget, New

Executive Office Building, Room 10235, Washington, DC 20503; (202) 395-7873

**Celina Elphage,**

*Treasury PRA Clearance Officer.*

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**DATES:** Written comments should be received on or before February 14, 2011 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1292.

*Type of Review:* Extension without change to a currently approved collection.

*Title:* PS-97-91 and PS-101-90 (T.D. 8448) Enhanced Oil Recovery Credit.

*Abstract:* This regulation provides guidance concerning the costs subject to the enhanced oil recovery credit, the circumstances under which the credit is available, and procedures for certifying to the Internal Revenue Service that a project meets the requirements of section 43(c) of the Internal Revenue Code.

*Respondents:* Private sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 1,460 hours.

*OMB Number:* 1545-1324.

*Type of Review:* Extension without change to a currently approved collection.

*Title:* CO-88-90 (TD 8530—Final) Limitation on Net Operating Loss Carryforwards and Certain Built-in Losses Following Ownership Change; Rule for Value of a Loss Corporation Under the Jurisdiction of a Court in a Title II Case.

*Abstract:* This information serves as evidence of an election to apply section 382(1)(6) in lieu of section 382(1)(5) and