

b. Development and implementation of a standardized, secure freight/hazardous materials electronic manifest system.

c. Continuous automated safety monitoring with periodic reporting via broadband wireless, without the use of roadside inspection stations.

d. Cross-agency access to standardized vehicle and operator data for enhanced data sharing and improved mission effectiveness.

8. How might a future commercial broadband service address connected vehicle applications: ([http://www.its.dot.gov/connected\\_vehicle/connected\\_vehicle\\_apps.htm](http://www.its.dot.gov/connected_vehicle/connected_vehicle_apps.htm)), and what action could the USDOT take to ensure that industry addresses these requirements? For example:

a. What is required from a commercial broadband service in terms of reliability and resilience to ensure it would be available during emergencies and disasters to support transportation services?

b. What technologies such as mesh or ad-hoc networking or innovative use of relays, femtocells (which are small base stations attached to a fixed broadband connection), or Wi-Fi access points could be used to demonstrate an increase in network resilience for transportation applications?

c. What such applications, technologies and techniques might be prototyped and tested in a "living laboratory" over the next five years?

9. Security standards may need to incorporate techniques to provide anonymity and defeat tracking attempts against individual drivers when using connected vehicle applications or global positioning systems (GPS). Commercial broadband networks are designed to provide location information for emergency response (E911 and NG911) and are increasingly implementing applications using location-based services that specifically track user and/or vehicle locations. These features might limit the suitability of commercial broadband networks for some applications, especially those that may be potentially mandatory and/or government-sponsored

a. What types of ITS applications, especially those that may be potentially mandatory or government-sponsored, might make use of commercial broadband networks?

b. What policy initiatives and possible technical features will need to be implemented to assure users that their privacy is protected regardless of which communications network (or networks) is used?

10. What actions should the USDOT take, either from a technical or policy

perspective, to encourage development of integrated, multi-platform wireless devices (e.g. Dedicated Short Range Communications (DSRC)/4G) for vehicles, mobile devices, and roadside equipment?

11. What other broadband technologies or applications would provide substantial public benefits and testing or deployment of which would be accelerated by WIN funding?

12. Security standards for vehicle-to-vehicle and vehicle-to-infrastructure communications may require techniques for authenticating messages, including verifying the authority to send various classes of messages and the source of the messages. They may also include techniques to encrypt messages if needed.

a. What transportation applications might require such security features when implemented on commercial networks, and what attributes might the applications require (for example, authentication, data integrity, non-repudiation, etc.)?

b. Could widespread broadband wireless capability be leveraged to address the security requirements transportation and/or other non-transportation applications?

Issued in Washington, DC, on the 5th day of May 2011.

**John Augustine,**

*Managing Director, ITS Joint Program Office.*

[FR Doc. 2011-11653 Filed 5-11-11; 8:45 am]

**BILLING CODE 4910-HY-P**

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 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)). The IRS is soliciting comments concerning information collection requirements related to Certain Asset Transfers to a Tax Exempt Entity.

**DATES:** Written comments should be received on or before July 11, 2011 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette B. Lawrence, Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for copies of this regulation should be directed to Joel Goldberger, at (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:* Certain Asset Transfers to a Tax-Exempt Entity.

*OMB Number:* 1545-1633.

*Regulation Project Number:* REG-209121-89, T.D. 8802.

*Abstract:* The written representation requested from a tax-exempt entity in regulations section 1.337(d)-4(b)(1)(A) concerns its plans to use assets received from a taxable corporation in a taxable unrelated trade or business. The taxable corporation is not taxable on gain if the assets are used in a taxable unrelated trade or business.

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

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

*Affected Public:* Not-for-profit institutions, business or other for-profit organizations.

*Estimated Number of Respondents:* 25.

*Estimated Time Per Respondent:* 5 hrs.

*Estimated Total Annual Burden Hours:* 125.

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, 2011.

**Yvette B. Lawrence,**

*IRS Reports Clearance Officer.*

[FR Doc. 2011-11587 Filed 5-11-11; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8842

**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 8842, Election To Use Different Annualization Periods for Corporate Estimated Tax.

**DATES:** Written comments should be received on or before July 11, 2011 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette B. Lawrence, 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, 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:* Election to Use Different Annualization Periods for Corporate Estimated Tax.

*OMB Number:* 1545-1409.

*Form Number:* 8842.

*Abstract:* Form 8842 is used by corporations, tax-exempt organizations subject to the unrelated business income tax, and private foundations to annually elect the use of an annualization period under Internal Revenue Code section 6655(e)(2)(C)(i) or (ii) for purposes of figuring the corporation's estimated tax payments under the annualized income installment method.

*Current Actions:* There are no changes being made to the Form 8842 at this time.

*Type of Review:* Extension of a current OMB approval.

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

*Estimated Number of Respondents:* 1,700.

*Estimated Time per Respondent:* 2 hrs., 33 min.

*Estimated Total Annual Burden Hours:* 4,335.

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: May 4, 2011.

**Yvette B. Lawrence,**

*IRS Reports Clearance Officer.*

[FR Doc. 2011-11599 Filed 5-11-11; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 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)). The IRS is soliciting comments concerning information collection requirements related to Amortizable Bond Premium.

**DATES:** Written comments should be received on or before July 11, 2011 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette B. Lawrence, 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 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:* Amortizable Bond Premium.

*OMB Number:* 1545-1491.

*Regulation Project Number:* REG-209798-95, T.D. 8746.

*Abstract:* This regulation addresses the tax treatment of bond premium. The regulation provides that a holder may make an election to amortize bond premium by offsetting interest income with bond premium, and the holder must attach a statement to their tax return providing certain information. The regulation also provides that a taxpayer may receive automatic consent to change its method of accounting for premium provided the taxpayer attaches a statement to its tax return. The information requested is necessary for