

## WEIGHTED AVERAGE STATE TAX RATES—Continued

[In percent]

Railroad	2010	2009	% Change
Union Pacific Railroad Company .....	5.922	6.051	-0.129

Any party wishing to comment on AAR's calculation of the 2010 weighted average state tax rates should file a comment by August 8, 2011. See 49 CFR 1135.2(c). If any comment opposing AAR's calculations is filed, AAR's reply will be due by August 29, 2011. *Id.* If any comments are filed, the Board will review AAR's submission, together with the comments, and serve a decision within 60 days of the close of the record that either accepts, rejects, or modifies AAR's railroad-specific tax information. *Id.* If no comments are filed by August 8, 2011, AAR's submitted weighted average state tax rates will be automatically adopted by the Board, effective August 9, 2011. *Id.*

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

Decided: July 5, 2011.

**Joseph H. Dettmar,**

*Acting Director, Office of Proceedings.*

**Jeffrey Herzig,**

*Clearance Clerk.*

[FR Doc. 2011-17238 Filed 7-7-11; 8:45 am]

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## DEPARTMENT OF THE TREASURY

## Internal Revenue Service

[REG-106010-98]

**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 information collection requirements related to qualified lessee construction allowances for short-term.

**DATES:** Written comments should be received on or before September 6, 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 Evelyn J. Mack, at (202) 622-7381, or at Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the internet, at [Evelyn.J.Mack@irs.gov](mailto:Evelyn.J.Mack@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Qualified Lessee Construction Allowances for Short-Term Leases.

*OMB Number:* 1545-1661.

*Regulation Project Number:* REG-106010-98, (TD 8901).

*Abstract:* The regulations provide guidance with respect to § 110, which provides a safe harbor whereby it will be assumed that a construction allowance provided by a lessor to a lessee is used to construct or improve lessor property when long-term property is constructed or improved and used pursuant to a short-term lease. The regulations ensure that both the lessee and the lessor consistently treat the property subject to construction allowance as nonresidential real property owned by the lessor.

*Current Actions:* There is no change to these existing regulations.

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

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

*Estimated Number of Respondents:* 10,000.

*Estimated Average Time per*

*Respondent:* 1 hour.

*Estimated Total Annual Reporting*

*Burden Hours:* 10,000.

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: June 28, 2011.

**Yvette B. Lawrence,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

## Internal Revenue Service

**Proposed Collection; Comment Request for Forms 12339, 12339-B, and 13775**

**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 Forms 12339, Internal Revenue Service Advisory Council Membership Application; 12339-B, Information Reporting Program Advisory Committee