

**DEPARTMENT OF TRANSPORTATION****Maritime Administration****Reports, Forms and Recordkeeping Requirements; Agency Information Collection Activity Under OMB Review****AGENCY:** Maritime Administration, DOT.**ACTION:** Notice and request for comments.

**SUMMARY:** In compliance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*), this notice announces that the Information Collection abstracted below has been forwarded to the Office of Management and Budget (OMB) for review and approval. The nature of the information collection is described as well as its expected burden. The **Federal Register** Notice with a 60-day comment period soliciting comments on the following collection of information was published on June 29, 2011, and comments were due by August 29, 2011. No comments were received.

**DATES:** Comments must be submitted on or before January 17, 2012.

**FOR FURTHER INFORMATION CONTACT:**

Edmond J. Fitzgerald, Maritime Administration, 1200 New Jersey Avenue SE., Washington, DC 20590. Telephone: (202) 366-2279; Fax: (202) 366-7901; or Email: [edmond.j.fitzgerald@dot.gov](mailto:edmond.j.fitzgerald@dot.gov). Copies of this collection also can be obtained from that office.

**SUPPLEMENTARY INFORMATION:** Maritime Administration (MARAD).

*Title:* Seamen's Claims—

Administrative Action and Litigation.

*OMB Control Number:* 2133-0522.

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

*Affected Public:* Officers or members of a crew who suffered death, injury, or illness while employed on vessels owned or operated by the United States through the Maritime Administration. Also included are surviving dependents, beneficiaries, and legal representatives of officers or crew members.

*Forms:* None.

*Abstract:* The collection consists of information obtained from claimants for death, injury, or illness suffered while serving as officers or members of a crew on board a vessel owned or operated by the United States through the Maritime Administration. The Maritime Administration reviews the information and makes a determination regarding the issues of agency and vessel liability and the reasonableness of the recovery demand.

*Annual Estimated Burden Hours:* 750 hours.

*Addresses:* Send comments regarding these information collections to the Office of Information and Regulatory Affairs, Office of Management and Budget, 725 Seventeenth Street NW., Washington, DC 20503, *Attention:* MARAD Desk Officer. Alternatively, comments may be sent via email to the Office of Information and Regulatory Affairs (OIRA), Office of Management and Budget, at the following address: [oira.submissions@omb.eop.gov](mailto:oira.submissions@omb.eop.gov).

*Comments Are Invited On:* Whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility; the accuracy of the agency's estimate of the burden of the proposed information collection; ways to enhance the quality, utility and clarity of the information to be collected; and ways to minimize the burden of the collection of information on respondents, including the use of automated collection techniques or other forms of information technology. A comment to OMB is best assured of having its full effect if OMB receives it within 30 days of publication.

(Authority: 49 CFR 1.66.)

By order of the Maritime Administrator.

Dated: December 9, 2011.

**Julie P. Agarwal,**

*Secretary, Maritime Administration.*

[FR Doc. 2011-32119 Filed 12-14-11; 8:45 am]

**BILLING CODE 4910-81-P**

**DEPARTMENT OF TRANSPORTATION****Surface Transportation Board**

[Docket No. FD 35573]

**Watco Holdings, Inc. and Watco Transportation Services, L.L.C.—  
Acquisition of Control Exemption—  
Wisconsin & Southern Railroad, L.L.C.**

Watco Holdings, Inc. (Watco Holdings) and Watco Transportation Services, L.L.C. (Watco Services) (collectively, Watco), both noncarriers, have filed a verified notice of exemption for Watco Holdings to acquire indirect control, and for Watco Services to acquire direct control, of the Wisconsin & Southern Railroad, L.L.C., a Class II railroad. Watco intends to consummate the transaction on or shortly after December 29, 2011, the effective date of the exemption (30 days after the verified notice was filed).

Watco Holdings, a Kansas corporation, controls Watco Services. Watco Holdings indirectly controls 23 Class III railroads operating in 18 states. For a complete list of these Class III

carriers and the states within which they operate, see Watco's notice of exemption filed on November 29, 2011. The notice is available on the Board's Web site at "<http://www.stb.dot.gov>."

Prior to consummation of the transaction, Wisconsin & Southern Railroad Co., a Wisconsin corporation, will convert from a corporation to a Wisconsin limited liability company known as Wisconsin & Southern Railroad, L.L.C. (WSOR). As a result of the transaction, Watco Services will acquire, pursuant to a Purchase Agreement, 90 percent of all the issued and outstanding ownership and membership interests of WSOR, and Watco Holdings thus will indirectly control WSOR.<sup>1</sup> WSOR will remain a Class II carrier.

Applicants represent that: (1) The rail lines operated by WSOR do not connect with any of the rail lines operated by the carriers in the Watco corporate family;<sup>2</sup> (2) the transaction is not part of a series of anticipated transactions that would connect the rail lines operated by WSOR with any railroad in the Watco corporate family; and (3) the transaction does not involve a Class I rail carrier. Therefore, the transaction is exempt from the prior approval requirements of 49 U.S.C. 11323. See 49 CFR 1180.2(d)(2). Watco states that the purpose of the transaction is to permit Watco Holdings to acquire control of WSOR as an investment in order to reduce overhead expenses and coordinate billing, maintenance, mechanical and personnel policies and practices of its rail carrier subsidiaries and thereby improve the overall efficiency of rail service provided by the railroads in the Watco corporate family.

Under 49 U.S.C 10502(g), the Board may not use its exemption authority to relieve a rail carrier of its statutory obligation to protect the interests of its employees. Because the transaction involves the control of one Class II and one or more Class III rail carriers, the transaction is subject to the labor protection requirements of 49 U.S.C. 11326(b) and *Wisconsin Central Ltd.—Acquisition Exemption—Lines of Union Pacific Railroad*, 2 S.T.B. 218 (1997).

If the verified notice contains false or misleading information, the exemption is void *ab initio*. Petitions to revoke the exemption under 49 U.S.C. 10502(d)

<sup>1</sup> A redacted version of the draft Purchase Agreement was filed with the notice of exemption. The applicant concurrently filed a motion for protective order pursuant to 49 CFR 1104.14(b) to allow the filing under seal of the unredacted Purchase Agreement. That motion will be addressed in a separate decision.

<sup>2</sup> According to the notice, the rail lines operated by WSOR are located in Wisconsin and Illinois, and none of the Watco railroads own or operate a rail line in Wisconsin or Illinois.

may be filed at any time. The filing of a petition to revoke will not automatically stay the effectiveness of the exemption. Stay petitions must be filed no later than December 22, 2011 (at least 7 days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD 35573, must be filed with the Surface Transportation Board, 395 E Street SW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Karl Morell, Ball Janik LLP, 655 Fifteenth Street NW., Suite 225, Washington, DC 20005.

Board decisions and notices are available on our Web site at "<http://www.stb.dot.gov>."

Decided: December 12, 2011.

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

**Raina S. White,**  
Clearance Clerk.

[FR Doc. 2011-32161 Filed 12-14-11; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

December 12, 2011.

The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before January 17, 2012 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestion for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.GOV](mailto:OIRA_Submission@OMB.EOP.GOV) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 11020, Washington, DC 20220, or on-line at <http://www.PRACOMMENT.gov>.

**FOR FURTHER INFORMATION CONTACT:** Copies of the submission(s) may be obtained by calling (202) 927-5331, email at [PRA@treasury.gov](mailto:PRA@treasury.gov), or the entire information collection request maybe found at <http://www.reginfo.gov>.

### Internal Revenue Service (IRS)

OMB Number: 1545-0014.

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

Title: Application for Registration For Certain Excise Tax Activities.

Form: 637.

Abstract: Form 637 is used to apply for excise tax registration. The registration applies to a person required to be registered under IRC section 4101 for purposes of the federal excise tax on taxable fuel imposed by IRC 4041 and 4081; and to certain manufacturers or sellers and purchasers that must register under IRC 4222 to be exempt from the excise tax on taxable articles. The data is used to determine if the applicant qualifies for exemption. Taxable fuel producers are required by IRC 4101 to register with the Service before incurring any tax liability. *Affected Public:* Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 27,020.

OMB Number: 1545-0094.

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

Title: U.S. Information Return-Trust Accumulation of Charitable Amounts.

Form: 1041-A.

Abstract: Form 1041-A is used to report the information required in 26 USC 6034 concerning accumulation and distribution of charitable amounts. The data is used to verify that amounts for which a charitable deduction was allowed are used for charitable purposes.

*Affected Public:* Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 4,396,854.

OMB Number: 1545-0714.

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

Title: Employers Annual Information Return of Tip Income and Allocated Tips (Form 8027); Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips (Form 8027-T).

Forms: 8027, 8027-T.

Abstract: To help IRS in its examination of returns filed by tipped employees large food or beverage establishments are required to report annually information concerning food or beverage operations receipts, tips, reported by employees, and in certain cases, the employer must allocate tips to certain employees.

*Affected Public:* Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 488,161.

OMB Number: 1545-0928.

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

Title: T.D. 9099—Disclosure of Relative Values of Optional Forms of Benefit.

Abstract: This document contains final regulations that consolidate the content requirements applicable to explanations of qualified joint and survivor annuities and qualified pre-retirement survivor annuities payable under certain retirement plans, and specify requirements for disclosing the relative value of optional forms of benefit that are payable from certain retirement plans in lieu of a qualified joint and survivor annuity. These regulations affect plan sponsors and administrators, and participants in and beneficiaries of, certain retirement plans.

*Affected Public:* Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 385,000.

OMB Number: 1545-1209.

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

Title: IA-83-90 (TD 8383 -Final) Disclosure of Tax Return Information for Purposes of Quality or Peer Reviews; Due to Incapacity or Death of Tax Return Preparer.

Abstract: These regulations govern the circumstances under which tax return information may be disclosed for purposes of conducting quality or peer reviews, and disclosures that are necessary because of the tax return preparer's death or incapacity.

*Affected Public:* Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 250,000.

OMB Number: 1545-1275.

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

Title: TD 8529—Limitations on Corporate Net Operating Loss Carryforwards (CO-45-91 Final).

Abstract: Section 1.382-9(d)(2)(iii) and (d)(4)(iv) allow a loss corporation to rely on a statement by beneficial owners of indebtedness in determining whether the loss corporation qualifies under section 382(l)(1)(5). Section 1.382-9(d)(6)(ii) requires a loss corporation to file an election if it wants to apply the regulations retroactively, or revoke a prior section 382(l)(1)(6) election.

*Affected Public:* Private Sector: Businesses or other for-profits.