

participate must notify Courtney Freiberg at [Courtney.Freiberg@dot.gov](mailto:Courtney.Freiberg@dot.gov), not later than November 30, 2012. Members of the public may present oral statements at the meeting with the approval of Patricia Hu, Director of the Bureau of Transportation Statistics. Noncommittee members wishing to present oral statements or obtain information should contact Courtney Freiberg via email no later than November 23, 2012.

Questions about the agenda or written comments may be emailed ([Courtney.Freiberg@dot.gov](mailto:Courtney.Freiberg@dot.gov)) or submitted by U.S. Mail to: U.S. Department of Transportation, Research and Innovative Technology Administration, Bureau of Transportation Statistics, Attention: Courtney Freiberg, 1200 New Jersey Avenue SE., Room #E34-429, Washington, DC 20590, or faxed to (202) 366-3640. BTS requests that written comments be received by November 23, 2012. Access to the DOT Headquarters building is controlled therefore all persons who plan to attend the meeting must notify Mrs. Courtney Freiberg at 202-366-1270 prior to November 30, 2012. Individuals attending the meeting must report to the main DOT entrance on New Jersey Avenue SE. for admission to the building. Attendance is open to the public, but limited space is available. Persons with a disability requiring special services, such as an interpreter for the hearing impaired, should contact Mrs. Freiberg at 202-366-1270 at least seven calendar days prior to the meeting.

Notice of this meeting is provided in accordance with the FACA and the General Services Administration regulations (41 CFR part 102-3) covering management of Federal advisory committees.

Issued in Washington, DC, on the 15th of October, 2012.

**Rolf Schmitt,**

*Deputy Director, Bureau of Transportation Statistics.*

[FR Doc. 2012-25777 Filed 10-18-12; 8:45 am]

BILLING CODE 4910-HY-P

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

#### Information Collection Activities

**AGENCY:** Surface Transportation Board, DOT.

**ACTION:** Notice and request for comments.

**SUMMARY:** As required by the Paperwork Reduction Act of 1995, 44 U.S.C. 3501-

3519 (PRA), the Surface Transportation Board (STB or Board) gives notice of its intent to seek from the Office of Management and Budget (OMB) approval of the information collections required under 49 U.S.C. 11301 and 49 CFR part 117 (rail or water carrier equipment liens (recordations)); under 49 U.S.C. 10747 and 49 CFR part 1313 (rail agricultural contract summaries); and under 49 U.S.C. 13702(b) and 49 CFR part 1312 (water carrier tariffs). The relevant information collections are described in more detail below.

For each collection, comments are requested concerning: (1) The accuracy of the Board's burden estimates; (2) ways to enhance the quality, utility, and clarity of the information collected; (3) ways to minimize the burden of the collection of information on the respondents, including the use of automated collection techniques or other forms of information technology, when appropriate; and (4) whether the collection of information is necessary for the proper performance of the functions of the Board, including whether the collection has practical utility. Submitted comments will be summarized and included in the Board's request for OMB approval.

**DATES:** Comments on this information collection should be submitted by December 18, 2012.

**ADDRESSES:** Direct all comments to Marilyn Levitt, Surface Transportation Board, 395 E Street SW., Washington, DC 20423-0001, or to [levittm@stb.dot.gov](mailto:levittm@stb.dot.gov). When submitting comments, please refer to the title of the pertinent collection.

**FOR FURTHER INFORMATION CONTACT:** Marilyn Levitt at [levittm@stb.dot.gov](mailto:levittm@stb.dot.gov) or (202) 245-0269. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.] Relevant STB regulations may be viewed on the STB's Web site under E-Library > Reference: STB Rules, [http://www.stb.dot.gov/stb/elibrary/ref\\_stbrules.html](http://www.stb.dot.gov/stb/elibrary/ref_stbrules.html).

**Subjects:** In this notice the Board is requesting comments on the following information collections:

#### Collection Number 1

**Title:** Recordations (Rail and Water Carrier Liens).

**OMB Control Number:** 2140-00XX.

**STB Form Number:** None.

**Type of Review:** Existing collection in use without an OMB control number.

**Respondents:** parties holding liens on rail equipment or water carrier vessels, carriers filing proof that a lien has been removed.

**Number of Respondents:** An annual average of 2125 recordations were filed during the last three years by 50 respondents.

**Frequency:** On occasion.

**Total Burden Hours** (annually including all respondents): 1,240 hours (estimated 35 minutes per response × 2125 responses).

**Total "Non-hour Burden" Cost** (such as start-up and mailing costs): There are no non-hourly burden costs for this collection. The collection may be filed electronically.

**Needs and Uses:** Under the Interstate Commerce Act, Public Law 104-88, 109 Stat. 803 (1995), liens on rail equipment must be filed with the STB in order to perfect a security interest in the equipment. Subsequent assignments of rights or release of obligations under such instruments must also be filed with the agency. This information is maintained by the Board for public inspection. Recordation at the STB obviates the need for recording such a lien in individual States.

**Retention Period:** Recordations of liens are destroyed 60 years after the last filing.

#### Collection Number 2

**Title:** Water Carrier Tariffs

**OMB Control Number:** 2140-00XX.

**STB Form Number:** None.

**Type of Review:** Existing collection in use without an OMB control number.

**Respondents:** water carriers that provide freight transportation in noncontiguous domestic trade.

**Number of Respondents:** approximately 25.

**Frequency:** On occasion, for an annual total of 1917 tariffs filed.

**Total Burden Hours** (annually including all respondents): 1,438 (1,437.75) hours (1917 filings × .75 hour (estimated time per filing))

**Total "Non-hour Burden" Cost** (such as start-up costs and mailing costs): There are no non-hourly burden costs for this collection. The collection may be filed electronically.

**Needs and Uses:** While rail carriers are no longer required to file rate tariffs at the STB, a statutory requirement exists for water carriers that provide freight transportation in noncontiguous domestic trade (i.e., domestic (as opposed to international) shipments moving to or from Alaska, Hawaii, or the U.S. territories or possessions (Puerto Rico, Guam, the Virgin Islands, American Samoa, and the Northern Mariana Islands)). A tariff provides a list of prices and fees that the carrier charges to the shipping public.

**Retention Period:** After cancellation, tariffs are placed in a "Cancelled

Tariffs" file. They are destroyed five years after the end of the year in which they were cancelled.

### Collection Number 3

*Title:* Agricultural Contract Summaries.

*OMB Control Number:* 2140-00XX.

*STB Form Number:* None.

*Type of Review:* Existing collection in use without an OMB control number.

*Number of Respondents:* Approximately 10.

*Frequency:* On occasion, for a total from all respondents of 141 submissions per year. (Must be submitted as soon as possible, but not longer than seven days after effective date of contract or amendment.)

*Total Burden Hours* (annually including all respondents): 106 hours (141 submissions × .75 hours (45 minutes) estimated per submission).

*Total Annual "Non-hour Burden" Cost* (such as start-up and mailing costs): There are no non-hourly burden costs for this collection. The collection is filed electronically.

*Needs and Uses:* While the terms of a rail transportation contract are treated as confidential, railroads are required by statute to file a summary of the nonconfidential terms of any contract for the transportation of agricultural products.

*Retention Period:* Paper copies of this collection are destroyed six months after the expiration of the referenced contract.

**SUPPLEMENTARY INFORMATION:** Under the PRA, a Federal agency conducting or sponsoring a collection of information must display a currently valid OMB control number. A collection of information, which is defined in 44 U.S.C. 3502(3) and 5 CFR 1320.3(c), includes agency requirements that persons submit reports, keep records, or provide information to the agency, third parties, or the public. Under § 3506(c)(2)(A) of the PRA, Federal agencies are required to provide, prior to an agency's submitting a collection to OMB for approval, a 60-day notice and comment period through publication in the **Federal Register** concerning each proposed collection of information, including each proposed extension of an existing collection of information.

Dated: October 16, 2012.

**Jeffrey Herzig,**  
Clearance Clerk.

[FR Doc. 2012-25767 Filed 10-18-12; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notice 2006-46

**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 Notice 2006-25, Announcement of Rules to be Included in Final Regulations under Section 897(d) and (e) of the Internal Revenue Code.

**DATES:** Written comments should be received on or before December 18, 2012 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette 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 Allan Hopkins at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-6665, or through the internet at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Announcement of Rules to be Included in Final Regulations under Section 897(d) and (e) of the Internal Revenue Code.

*Notice Number:* 2006-46.

*OMB Number:* 1545-2017.

*Abstract:* This notice announces that the IRS and Treasury Department will issue final regulations under section 897(d) and (e) of the Internal Revenue Code that will revise the rules under Temp. Treas. Reg. § 1.897-5T, Notice 89-85, and Temp. Treas. Reg. § 1.897-6T to take into account statutory mergers and consolidations under foreign or possessions law which may now qualify for nonrecognition treatment under section 368(a)(1)(A). The specific collections of information are contained in Temp. Treas. Reg. §§ 1.897-5T(c)(4)(ii)(C) and 1.897-6T(b)(1). These reporting requirements notify the IRS of the transfer and enable it to verify that the transferor qualifies

for nonrecognition and that the transferee will be subject to U.S. tax on a subsequent disposition of the U.S. real property interest.

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

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

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

*Estimated Number of Respondents:* 500.

*Estimated Time per Respondent:* 1 hour.

*Estimated Total Annual Reporting Burden Hours:* 500.

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: October 15, 2012.

**Allan Hopkins,**  
Tax Analyst.

[FR Doc. 2012-25693 Filed 10-18-12; 8:45 am]

**BILLING CODE 4830-01-P**