

*Total Annual Estimated Burden:* 31,705 hours.

*Title:* Control of Alcohol and Drug Use in Railroad Operations: Addition of Post-Accident Toxicological Testing for Non-Controlled Substances.

*OMB Control Number:* 2130-0598.

*Abstract:* Since 1985, as part of its accident investigation program, FRA has conducted post-accident alcohol and drug tests on railroad employees who have been involved in serious train accidents (50 FR 31508, Aug. 2, 1985). If an accident meets FRA's criteria for post-accident testing (see 49 CFR 219.201), FRA conducts tests for alcohol and for certain drugs classified as controlled substances under the Controlled Substances Act (CSA), title II of the Comprehensive Drug Abuse Prevention Substances Act of 1970 (CSA, 21 U.S.C. 801 *et seq.*). Controlled substances are drugs or chemicals that are prohibited or strictly regulated because of their potential for abuse or addiction. The Drug Enforcement Agency (DEA), which is primarily responsible for enforcing the CSA, oversees the classification of controlled substances into five schedules. Schedule I contains illicit drugs, such as marijuana and heroin, which have no legitimate medical use under Federal law. Currently, FRA routinely conducts post-accident tests for the following drugs: Marijuana, cocaine, phencyclidine (PCP), and certain opiates, amphetamines, barbiturates, and benzodiazepines. Controlled substances are drugs or chemicals that are prohibited or strictly regulated because of their potential for abuse or addiction.

FRA research indicates that prescription and OTC drug use has become prevalent among railroad employees. For this reason, FRA has added certain non-controlled substances to its routine post-accident testing program, which currently routinely tests only for alcohol and controlled substances. At this time, FRA is adding two types of non-controlled substances, tramadol (a synthetic opioid) and sedating antihistamines. Publication of the PATT Final Rule, however, in no way limits FRA's post-accident testing to the identified substances or in any way restricts FRA's ability to make routine amendments to its standard post-accident testing panel without prior notice. Furthermore, in addition to its standard post-accident testing panel, FRA always has the ability to test for "other impairing substances specified by FRA as necessary to the particular accident investigation." See 49 CFR 219.211(a). This flexibility is essential, since it allows FRA to conduct post-

accident tests for any substance (e.g., carbon monoxide) that its preliminary investigation shows may have played a role in an accident.

FRA uses the additional information collected for research and accident investigation purposes. The addition of non-controlled substances to the post-accident testing panel helps inform FRA about a broader range of potentially impairing prescription and OTC drugs that may be currently contributing to the cause or severity of train accidents/incidents. Research generated by these data will inform future agency policy decisions regarding these non-controlled substances.

*Type of Request:* Extension without change of a currently approved information collection.

*Form(s):* N/A.

*Total Annual Estimated Responses:* 32.

*Total Annual Estimated Burden:* 5 hours.

*Addressee:* 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: FRA Desk Officer. Comments may also be sent via email to OMB at the following address: [oir\\_submission@omb.eop.gov](mailto:oir_submission@omb.eop.gov).

*Comments are invited on the following:* Whether the proposed collections of information are necessary for the proper performance of the functions of the Department, including whether the information will have practical utility; the accuracy of the Department's estimates of the burden of the proposed information collections; ways to enhance the quality, utility, and clarity of the information to be collected; and ways to minimize the burden of the collections 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 of this notice in the **Federal Register**.

*Authority:* 44 U.S.C. 3501-3520.

Issued in Washington, DC, on March 28, 2016.

**Corey Hill,**

*Executive Director.*

[FR Doc. 2016-07266 Filed 3-30-16; 8:45 am]

**BILLING CODE 4910-06-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Community Volunteer Income Tax Assistance (VITA) Matching Grant Program—Availability of Application for Federal Financial Assistance

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** This document provides notice of the availability of the application package for the 2017 Community Volunteer Income Tax Assistance (VITA) Matching Grant Program.

**DATES:** Application instructions are available electronically from the IRS on May 1, 2016 by visiting: [IRS.gov](http://IRS.gov) (key word search— "VITA Grant").

Application packages are available on May 1, 2016 by visiting [Grants.gov](http://Grants.gov) and searching with the Catalog of Federal Domestic Assistance (CFDA) number 21.009. The deadline for submitting an application to the IRS through [Grants.gov](http://Grants.gov) for the Community VITA Matching Grant Program is May 31, 2016. All applications must be submitted through [Grants.gov](http://Grants.gov).

**ADDRESSES:** Internal Revenue Service, Grant Program Office, 401 West Peachtree St. NW., Suite 1645, Stop 420-D, Atlanta, GA 30308.

**FOR FURTHER INFORMATION CONTACT:** Grant Program Office via their email address at [Grant.Program.Office@irs.gov](mailto:Grant.Program.Office@irs.gov).

**SUPPLEMENTARY INFORMATION:** Authority for the Community Volunteer Income Tax Assistance (VITA) Matching Grant Program is contained in the Consolidated Appropriations Act, 2016, Public Law 114-113.

Dated: March 9, 2016.

**Mikki Betker,**

*Chief, Grant Program Office, IRS, Stakeholder Partnerships, Education & Communication.*

[FR Doc. 2016-07221 Filed 3-30-16; 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)). Currently, the IRS is soliciting comments concerning creditability of foreign taxes.

**DATES:** Written comments should be received on or before May 2, 2016 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Tuawana Pinkston, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the information collection should be directed to LaNita Van Dyke, or at Internal Revenue Service, Room 6517, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at [Lanita.VanDyke@irs.gov](mailto:Lanita.VanDyke@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Creditability of Foreign Taxes.  
*OMB Number:* 1545–0746.

*Regulation Project Number:* LR–100–78.

*Abstract:* Section 1.901–2A of the regulation contains special rules that apply to taxpayers engaging in business transactions with a foreign government that is also taxing them. In general, such taxpayers must establish what portion of a payment made pursuant to a foreign levy is actually tax and not compensation for an economic benefit received from the foreign government. One way a taxpayer can do this is by electing to apply the safe harbor formula of section 1.901–2A by filing a statement with the IRS.

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

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

*Affected Public:* Individuals or households, and business or other for-profit organizations.

*Estimated Number of Respondents:* 110.

*Estimated Time per Respondent:* 20 minutes.

*Estimated Total Annual Burden*

*Hours:* 37.

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: March 2, 2016.

**Tuawana Pinkston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2016–07213 Filed 3–30–16; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Tax Counseling for the Elderly (TCE) Program Availability of Application Packages

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** This document provides notice of the availability of Application Packages for the 2017 Tax Counseling for the Elderly (TCE) Program.

**DATES:** Application instructions are available electronically from the IRS on May 1, 2016 by visiting: [IRS.gov](http://IRS.gov) (key word search—“TCE”) or through [Grants.gov](http://Grants.gov). The deadline for submitting an application package to the IRS for the Tax Counseling for the Elderly (TCE) Program is May 31, 2016. All applications must be submitted through [Grants.gov](http://Grants.gov).

**ADDRESSES:** Internal Revenue Service, Grant Program Office, 5000 Ellin Road, NCFB C4–110, SE:W:CAR:SPEC:FO:GPO, Lanham, Maryland 20706.

**FOR FURTHER INFORMATION CONTACT:** Grant Program Office via their email address at [tce.grant.office@irs.gov](mailto:tce.grant.office@irs.gov).

**SUPPLEMENTARY INFORMATION:** Authority for the Tax Counseling for the Elderly (TCE) Program is contained in Section 163 of the Revenue Act of 1978, Public Law 95–600 (92 Stat.12810), November 6, 1978. Regulations were published in the **Federal Register** at 44 FR 72113 on December 13, 1979. Section 163 gives the IRS authority to enter into cooperative agreements with private or public non-profit agencies or organizations to establish a network of trained volunteers to provide free tax information and return preparation assistance to elderly individuals. Elderly individuals are defined as individuals age 60 and over at the close of their taxable year. Because applications are being solicited before the FY 2017 budget has been approved, cooperative agreements will be entered into subject to the appropriation of funds.

Dated: March 9, 2016.

**Mikki Betker,**

*Chief, Grant Program Office, IRS, Stakeholder Partnerships, Education & Communication.*

[FR Doc. 2016–07220 Filed 3–30–16; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Schedule H (Form 1040)

**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 Schedule H (Form 1040), Household Employment Taxes.

**DATES:** Written comments should be received on or before May 31, 2016 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Tuawana Pinkston, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or