

issued on December 12, 2018 and other documents in the TxDOT project file. The Categorical Exclusion Determination and other documents in the TxDOT project file are available by contacting TxDOT at the address provided above or the TxDOT Waco District Office at 100 S Loop Dr., Waco, TX 76704; telephone (254) 867-2705.

12. SH6/SL340 from US 84 to IH 35 in McLennan County, Texas. The proposed project would construct continuous frontage roads and four overpasses. The proposed project length is 2.68 miles. The actions by TxDOT and Federal agencies and the laws under which such actions were taken are described in the Categorical Exclusion Determination issued December 14, 2018, and other documents in the TxDOT project file. The Categorical Exclusion Determination and other documents in the TxDOT project file are available by contacting TxDOT at the address provided above or the TxDOT Waco District Office at 100 S Loop Dr., Waco, TX 76704; telephone (254) 867-2705.

13. Loop 338 Overpass at East Yukon Rd, Ector County, Texas. The proposed improvements would include the construction of an overpass on SL 338 at the intersection of E. Yukon Rd. The project would be approximately 2.0 miles in length. The project would help improve mobility on Loop 338. The actions by TxDOT and Federal agencies and the laws under which such actions were taken are described in the Categorical Exclusion Determination issued on September 7, 2018, and other documents in the TxDOT project file. The Categorical Exclusion Determination and other documents in the TxDOT project file are available by contacting TxDOT at the address provided above or the TxDOT Odessa District Office at 3901 East Highway 80, Odessa, Texas 79761; telephone (432) 498-4746.

14. Loop 250 at CR 1150 and CR 60, Midland County, Texas. The proposed project consists of extending main lanes and constructing access ramps and two overpasses between the existing frontage roads, on SL 250 from 0.5 miles west of County Road (CR) 1150 to 0.5 miles east of CR 60. The project would be approximately 1.0 mile in length. The project would help improve mobility on Loop 250 at the intersections of CR 1150 and CR 60. The actions by TxDOT and Federal agencies and the laws under which such actions were taken are described in the Categorical Exclusion Determination issued on September 19, 2018, and other documents in the TxDOT project file. The Categorical Exclusion Determination and other

documents in the TxDOT project file are available by contacting TxDOT at the address provided above or the TxDOT Odessa District Office at 3901 East Highway 80, Odessa, Texas 79761, (432) 498-4746.

**Authority:** 23 U.S.C. 139(l)(1).

Issued on January 29, 2019.

**Michael T. Leary,**

*Director, Planning and Program Development,  
Federal Highway Administration.*

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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 Internal Revenue Service (IRS), 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Testimony or Production of Records in a Court or Other Proceeding.

**DATES:** Written comments should be received on or before April 5, 2019 to be assured of consideration.

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

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be directed to Martha R. Brinson, at (202) 317-5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Testimony or Production of Records in a Court or Other Proceeding.  
*OMB Number:* 1545-1850.

*Regulation Project Number:* TD 9178.

*Abstract:* Final regulation provide specific instructions and to clarify the circumstances under which more specific procedures take precedence. The final regulation extend the application of the regulation to former IRS officers and employees as well as to persons who are or were under contract to the IRS. The final regulation affect

current and former IRS officers, employees and contractors, and persons who make requests or demands for disclosure.

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

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

*Affected Public:* Business or other for profit organizations, and farms. Businesses and other for-profit organizations, Individuals and households, Not-for-Profit institutions, and Farms.

*Estimated Number of Respondents:* 1,400.

*Estimated Time per Respondent:* 1 hour.

*Estimated Total Annual Burden Hours:* 1,400.

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. Comments will be 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 has 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 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: January 29, 2019.

**Laurie Brimmer,**

*Senior Tax Analyst.*

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