

the Board's decision served November 13, 2012, which is available on our Web site at [www.stb.dot.gov](http://www.stb.dot.gov).

Decided: November 13, 2012.

By the Board, Chairman Elliott, Vice Chairman Mulvey, and Commissioner Begeman.

**Derrick A. Gardner,**  
Clearance Clerk.

[FR Doc. 2012-28047 Filed 11-16-12; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

November 13, 2012.

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 December 19, 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 8140, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.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 [www.reginfo.gov](http://www.reginfo.gov).

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1438.

*Type of Review:* Extension without change.

*Title:* CO-8-91 (Final) Distributions of Stock and Stock Rights.

*Abstract:* The requested information is required to notify the Service that a holder of preferred stock callable at a premium by the issuer has made a determination regarding the likelihood of exercise of the right to call that is different from the issuer's determination.

*Affected Public:* Private Sector: Businesses or other For-Profit Institutions.

*Estimated Total Burden Hours:* 333.

*OMB Number:* 1545-0217.

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

*Title:* Form 5735, American Samoa Economic Development Credit.

*Abstract:* Form 5735 is used to figure the American Samoa economic development credit under section 30A. The credit is generally allowed against income tax imposed by Chapter 1.

A domestic corporation (other than an S corporation) that is an existing credit claimant with respect to American Samoa must complete Form 5735 for each year the American Samoa economic development credit election is in effect.

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

*Estimated Total Burden Hours:* 127.

*OMB Number:* 1545-0495.

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

*Title:* Request for Public Inspection or Copy of Exempt or Political Organization IRS Form.

*Form:* 4506-A.

*Abstract:* Internal Revenue Code section 6104 states that if an organization described in section 501(c) or (d) is exempt from taxation under section 50(a) for any taxable year, the application for exemption is open for public inspection. This includes all supporting documents, any letter or other documents issued by the IRS concerning the application, and certain annual returns of the organization. Form 4506-A is used to request public inspection or a copy of these documents.

*Affected Public:* Individuals or households.

*Estimated Total Burden Hours:* 19,400.

*OMB Number:* 1545-0887.

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

*Title:* Information Return for Publicity Offered Original Issue Discount Instruments.

*Form:* 8121.

*Abstract:* Form 8281 is filed by the issuer of a publicly offered debt instrument having OID. The information is used to update Pub. 1212, List of Original Issue Discount Instruments.

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

*Estimated Total Burden Hours:* 3,060.

*OMB Number:* 1545-1260.

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

*Title:* CO-62-89 (Final) Final Regulations under Section 382 of the Internal Revenue Code of 1986; Limitations on Corporate Net Operating Loss Carryforwards.

*Abstract:* The reporting requirement concerns the election a taxpayer may make to treat as the change data the effective data of a plan of reorganization in a title II or similar case rather than the confirmation date of a plan.

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

*Estimated Total Burden Hours:* 1.

*OMB Number:* 1545-1537.

*Type of Review:* Extension without change.

*Title:* REG-253578-96 Final Regulations for Health Coverage Portability for Group Health Plans and Group Health Insurance Issuers under HIPAA Titles I & IV.

*Abstract:* The regulations provide guidance for group health plans and the employers maintaining them regarding requirements imposed on plans relating to preexisting condition exclusions, discrimination based on health status, and access to coverage.

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

*Estimated Total Burden Hours:* 262,289.

*OMB Number:* 1545-1543.

*Type of Review:* Extension without change.

*Title:* Revenue Procedure 97-29 Model Amendments and Prototype Program for SIMPLE IRAs.

*Abstract:* The revenue procedure provides guidance to drafters of prototype SIMPLE IRAs on obtaining opinion letters and provides permissive amendments to sponsors of non-SIMPLE IRAs.

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

*Estimated Total Burden Hours:* 25,870.

*OMB Number:* 1545-2110.

*Type of Review:* Extension without change.

*Title:* REG-127770-07 (Final), Modifications of Commercial Mortgage Loans Held by a Real Estate Mortgage Investment Conduit.

*Abstract:* This final regulation expands the list of permitted loan modifications to include certain modifications of commercial mortgages. The regulations are necessary to better accommodate evolving commercial mortgage industry packages.

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

*Estimated Total Burden Hours:* 3,000.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2012-27971 Filed 11-16-12; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review;  
Comment Request**

November 14, 2012.

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 December 19, 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 8140, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.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 [www.reginfo.gov](http://www.reginfo.gov).

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-1983.

*Type of Review:* Extension without change.

*Title:* Qualified Railroad Track Maintenance Credit.

*Form:* 8900.

*Abstract:* Form 8900, Qualified Railroad Track Maintenance Credit, was developed to carry out the provisions of new Code section 45G. This new section was added by section 245 of the American Jobs Creation Act of 2004 (Pub. L. 108-357). The new form provides a means for the eligible taxpayers to compute the amount of credit.

*Affected Public:* Private sector: Businesses or other for-profit institutions.

*Estimated Total Burden Hours:* 1,985.

*OMB Number:* 1545-1989.

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

*Title:* Notice 2009-53—Credit for Nonbusiness Energy Property.

*Abstract:* This notice updates interim guidance, pending the issuance of regulations, relating to the credit for nonbusiness energy property under § 25C of the Internal Revenue Code. Specifically, this notice provides procedures that manufacturers may follow to certify property as either eligible building envelope components or qualified energy property, as well as guidance regarding the conditions under which taxpayers seeking to claim the § 25C credit may rely on a manufacturer's certification.

*Affected Public:* Individuals or households.

*Estimated Total Burden Hours:* 350.

*OMB Number:* 1545-1993.

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

*Title:* Notice 2006-54, Alternative Fuel Motor Vehicle Credit.

*Abstract:* This notice sets forth a process that allows taxpayers who purchase alternative fuel motor vehicles to rely on the domestic manufacturer's (or, in the case of a foreign manufacturer, its domestic distributor's) certification that both a particular make, model, and year of vehicle qualifies as an alternative fuel motor vehicle under Sec. 30B(a)(4) and (e) of the Internal Revenue Code and the amount of the credit allowable with respect to the vehicle.

*Affected Public:* Individuals or households.

*Estimated Total Burden Hours:* 600.

*OMB Number:* 1545-2002.

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

*Title:* Notice 2006-25, Qualifying Gasification Project Program.

*Abstract:* This notice establishes the qualifying gasification project under Section 48B of the Internal Revenue Code. This notice provides the time and manner for a taxpayer to apply for an allocation of qualifying gasification project credits.

*Affected Public:* Businesses or other for-profit institutions.

*Estimated Total Burden Hours:* 1,700.

*OMB Number:* 1545-2005.

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

*Title:* Restaurant Tips —Attributed Tip Income Program (ATIP).

*Abstract:* This revenue procedure sets forth the requirements for participating

in the Attributed Tip Income Program (ATIP). ATIP provides benefits to employers and employees similar to those offered under previous tip reporting agreements without requiring one-on-one meetings with the Service to determine tip rates or eligibility.

*Affected Public:* Private sector: Business or other for-profits.

*Estimated Total Burden Hours:* 6,100.

*OMB Number:* 1545-2009.

*Type of Review:* Extension without change.

*Title:* Form 13285-A—Reducing Tax Burden on America's Taxpayers.

*Form:* 13285-A.

*Abstract:* Form 13285-A is used by taxpayers and external partners and stakeholders to identify meaningful taxpayer burden reduction opportunities. Employees will make the forms available at education and outreach events.

*Affected Public:* Private sector: Business or other for-profits.

*Estimated Total Burden Hours:* 62.

*OMB Number:* 1545-2142.

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

*Title:* Form 8038-CP—Return for Credit Payments to Issuers of Qualified Bonds.

*Form:* 8038-CP.

*Abstract:* Form 8038-CP, Return for Credit Payments to Issuers of Qualified Bonds, will be used to make direct payments to State and local governments. The American Recovery and Reinvestment Act of 2009, Public Law 111-5, provides State and local governments with the option of issuing a tax credit bond instead of a tax-exempt governmental obligation bond. The bill gives State and local governments the option to receive a direct payment from the Federal government equal to a subsidy that would have been received through the Federal tax credit for bonds.

*Affected Public:* State, local, or tribal governments.

*Estimated Total Burden Hours:* 246,000.

*OMB Number:* 1545-2143.

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

*Title:* Notice 2009-26, Build America Bonds and Direct Payment Subsidy Implementation.

*Abstract:* This Notice provides guidance on the new tax incentives for Build America Bonds under § 54AA of the Internal Revenue Code ("Code") and the implementation plans for the refundable credit payment procedures for these bonds. This Notice includes guidance on the modified Build America Bond program for Recovery Zone Economic Development Bonds