

economy and efficiency in government, it is FTA's policy to limit, insofar as possible, distribution of complete printed sets of NEPA documents. Accordingly, unless a specific request for a complete printed set is received before the document is printed, FTA and its grant applicants (including MARTA) will only distribute electronic copies of the NEPA document. A complete printed set of the environmental documents produced for this project will be available for review at the grant applicant's office (MARTA Headquarters office listed in **ADDRESSES** above) and in other possible locations within the project corridor. An electronic copy of the complete environmental documents will be available on the grant applicant's project Web site at <http://www.itsmarta.com/north-line-400-corr.aspx>.

IX. Summary and Next Steps

With the publication of this NOI, the Scoping process and the public comment period for the project begins allowing the public to offer input on the scope of the EIS until May 11, 2015. In accordance with the Federal regulations, this date is at least 45 days following the publication of this NOI. Public comments will be received through those methods explained earlier in this NOI and will be incorporated into a Scoping Summary Report. The Scoping Summary Report will detail the scope of the EIS and the potential environmental effects that will be considered during the study period. After the completion of the Draft EIS, a public and agency review period will allow for input on the Draft EIS and these comments will be incorporated into the Final EIS for this project. In accordance with Section 1319 of the Moving Ahead for Progress in the 21st Century Act (MAP-21), Accelerated Decision-making in Environmental Reviews, FTA may consider the use of errata sheets attached to the DEIS in place of a traditional Final EIS and/or development a single environmental decision document that consists of a Final EIS and a Record of Decision (ROD), if certain conditions exist following the conclusion of the public and agency review period for the project's Draft EIS.

Yvette G. Taylor,

Regional Administrator, Federal Transit Administration, Atlanta, GA.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

AGENCY: Department of the Treasury.
ACTION: Notice.

The Department of the Treasury will submit the following information collection requests 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 April 30, 2015 to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions 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 and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at 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, or the entire information collection request may be found at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service

OMB Number: 1545-1661.

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

Title: REG-106010-98 (Final)

Qualified Lessee Construction Allowance for Short-Term Leases.

Abstract: The regulations provide guidance with respect to Sec. 110, which provides a safe harbor whereby it will be assumed that a construction allowance provided by a lessor to a lessee is used to construct or improve lessor property when long-term property is constructed or improved and used pursuant to a short-term lease. The regulations also provide a reporting requirement that ensures that both the lessee and lessor consistently treat the property subject to the construction allowance as nonresidential real property owned by the lessor.

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

Estimated Annual Burden Hours: 10,000.

OMB Number: 1545-1791.

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

Title: Membership Applications for IRPAC, IRSAC, and ETACC (IRS Committee's), IRS Advisory Council, and Tax Check Waiver.

Form: 12339, 12339-B, 12339-C, 13775.

Abstract: The Federal Advisory Committee Act (FACA) requires that committee membership be fairly balanced in terms of points of view represented and the functions to be performed. As a result, members of specific committees often have both the expertise and professional skills that parallel the program responsibilities of their sponsoring agencies.

In order to apply to be a member of the Internal Revenue Service Advisory Council (IRSAC), the Information Reporting Program Advisory Committee (IRPAC), Advisory Committee on Tax Exempt and Government Entities, or the Electronic Tax Administration Advisory Committee (ETAAC), applicants must submit a Membership Application. Selection of committee members is made based on the FACA's requirements and the potential member's background and qualifications. Therefore, an application is needed to ascertain the desired skills set for membership. The information will also be used to perform Federal Income Tax, FBI, and practitioner checks as required of all members and applicants to the Committees or Council.

The tax check waiver permits the Internal Revenue Service (IRS) to release information about the applicant which would otherwise be confidential. This information will be used in connection with my application for appointment to membership in one of the IRS Advisory Committee/Council. It is necessary for the purpose of ensuring that all panel members are tax compliant. Information provided will be used to qualify or disqualify individuals to serve as panel members. The information will be used as appropriate by the Taxpayer Advocate service staff, and other appropriate IRS personnel.

Affected Public: Individual or Household.

Estimated Annual Burden Hours: 492.

OMB Number: 1545-1941.

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

Title: Consumer Cooperative Exemption Application.

Form: 3491.

Abstract: A cooperative uses Form 3491 to apply for exemption from filing information returns (Forms 1099-PATR)

on patronage distributions of \$10 or more to any person during the calendar year.

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

Estimated Annual Burden Hours: 148.

OMB Number: 1545–2095.

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

Title: 26 US Code §§ 430 and 436.

Abstract: Regulations under sections 430(d), 430(g), 430(h)(2), and 430(i) provide guidance on the determination of benefit liabilities and the valuation of plan assets for purposes of the funding requirements that apply to single employer defined benefit plans pursuant to changes made by the Pension Protection Act of 2006. In order to implement the statutory provisions under section 430(h)(2), the regulations provide for the sponsor of a defined benefit plan to make any of several elections related to the interest rate used for minimum funding purposes and require written notification of any such election to be provided to the plan's enrolled actuary. These final regulations provide for the sponsor of a defined benefit pension plan to make any of several elections.

The Highway and Transportation Funding Act of 2014 (HATFA), Public Law 113–159, was enacted on August 8, 2014, and was effective retroactively for single employer defined benefit pension plans, optional for plan years beginning in 2013 and mandatory for plan years beginning in 2014. Notice 2014–53 provides guidance on these changes to the funding stabilization rules for single-employer pension plans.

Affected Public: Private Sector: Businesses or other for-profits; Not-for-profit institutions.

Estimated Annual Burden Hours: 158,000.

OMB Number: 1545–2103.

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

Title: TD 9547—Election to Expense Certain Refineries.

Abstract: The regulations provide guidance with respect to section 179C of the Internal Revenue Code, which provides a taxpayer can elect to treat 50 percent of the cost of “qualified refinery property” as a deductible expense not chargeable to capital account. The taxpayer makes an election under section 179C by entering the amount of the deduction at the appropriate place on the taxpayer's timely filed original federal income tax return for the taxable year in which the qualified refinery property is placed in service and by attaching a report specifying (a) the

name and address of the refinery and (b) the production capacity requirement under which the refinery qualifies. If the taxpayer making the expensing election described above is a cooperative described in section 1381, and one or more persons directly holding an ownership interest in the taxpayer are organizations described in section 1381, the taxpayer can elect to allocate all or a portion of the deduction allowable under section 179C to those persons. The allocation must be equal to the person's ratable share of the total amount allocated, determined on the basis of the person's ownership interest in the taxpayer/cooperative. If the taxpayer/cooperative makes such an election, it must provide written notice of the amount of the allocation to any owner receiving an allocation by written notice on Form 1099–PAT, Taxable Distributions Received from Cooperatives. This notice must be provided before the due date (including extensions) of the cooperative owner's federal income tax return for the taxable year for which the election applies.

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

Estimated Annual Burden Hours: 120.

OMB Number: 1545–2135.

Type of Review: Revision of a currently approved collection.

Title: TD 9447 (Final) Automatic Contribution Arrangements.

Abstract: These regulations provide a method by which an automatic contribution arrangement can become a qualified automatic contribution arrangement and automatically satisfy the ADP test of section 401(k)(3)(A)(ii). These regulations also describe how an automatic contribution arrangement can become an eligible automatic contribution arrangement and employees can get back mistaken contributions.

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

Estimated Annual Burden Hours: 36,000.

Dated: March 26, 2015.

Dawn D. Wolfgang,

Treasury PRA Clearance Officer.

[FR Doc. 2015–07306 Filed 3–30–15; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Electronic Tax Administration Advisory Committee (ETAAC); Nominations

AGENCY: Internal Revenue Service (IRS), Department of the Treasury.

ACTION: Request for applications.

SUMMARY: The Internal Revenue Service (IRS) requests applications of individuals to be considered for selection as members of the Electronic Tax Administration Advisory Committee (ETAAC). Nominations should describe and document the proposed member's qualification for ETAAC membership, including the applicant's knowledge of regulations and the applicant's past or current affiliations and dealings with the particular tax segment or segments of the community that the applicant wishes to represent on the council. Applications will be accepted for current vacancies from qualified individuals and from professional and public interest groups that wish to have representation on ETAAC. Submittal of an application and resume is required.

The ETAAC provides an organized public forum for discussion of electronic tax administration issues in support of the overriding goal that paperless filing should be the preferred and most convenient method of filing tax and information returns. ETAAC members convey the public's perception of IRS electronic tax administration activities, offer constructive observations about current or proposed policies, programs, and procedures, and suggest improvements.

The IRS seeks a diverse group of individuals to represent various groups including: (1) Tax practitioners and preparers, (2) tax software developers, (3) large and small business, (4) employers and payroll service providers, (5) individual taxpayers, (6) financial industry (payers, payment options and best practices), (7) system integrators or technology providers, (8) digital or online service providers, (9) academic (marketing, sales or technical perspectives), (10) trusts and estates, (11) tax exempt organizations, and (12) state and local governments.

This is a volunteer position and members will serve a three-year term on the ETAAC to allow for a rotation in membership which ensures that different perspectives are represented. Travel expenses within government guidelines will be reimbursed. Potential candidates must pass an IRS tax compliance check and Federal Bureau of Investigation (FBI) background investigation.

DATES: The complete application package must be received no later than Friday, May 22, 2015.

ADDRESSES: Applications should be sent to Internal Revenue Service, 1111 Constitution Ave. NW., Attn: ETAAC