<table>
<thead>
<tr>
<th>Application No.</th>
<th>Docket No.</th>
<th>Applicant</th>
<th>Regulation(s) affected</th>
<th>Nature of special permits thereof</th>
</tr>
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<tbody>
<tr>
<td>16430–N</td>
<td></td>
<td>Enware LLC, Washington, DC.</td>
<td>49 CFR 172.101 Hazardous Materials Table Column (9A), 173.4a(b), (c), (d), and (e)(3), IMDG Code Sections 3.5.1.1.1, 3.5.1.2, and 3.5.2.1.2, ICAO T1 Table 3–1 Columns 10 and 11, 3.5.1.1(c), 3.5.1.2, and 3.5.2.1(b).</td>
<td>To authorize the manufacture, mark, sale and use of specialized packagings used to transport sterilization devices containing nitric acid as expected quantities. (modes 1, 2, 3, 4, 5)</td>
</tr>
<tr>
<td>16431–N</td>
<td></td>
<td>Arnold Aviation and Thunder Mountain Express, Inc., Cascade, ID.</td>
<td>49 CFR 172.101 Hazardous Materials Table Column (9A), 172.200, 175.33, 175.75(b).</td>
<td>To authorize the transportation in commerce of certain cylinders containing propane aboard passenger-carrying aircraft to remote locations. (mode 5)</td>
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<tr>
<td>16432–N</td>
<td></td>
<td>Panasonic Corporation of North America, Newark, NJ.</td>
<td>49 CFR Subparts C through H of Part 172.</td>
<td>To authorize the manufacture, mark, sale and use of specially-designed combination packagings for damaged or defective lithium ion batteries that originally met the requirements under 49 CFR 173.185(c). (modes 1, 2)</td>
</tr>
</tbody>
</table>

**Summary:** The Board grants separate exemptions under 49 U.S.C. 10502 from the prior approval requirements of 49 U.S.C. 11323–25 for BNSF to lease from UP approximately 54.12 miles of main line track for both track and signal maintenance and 7.8 miles of right of way for signal maintenance; and for UP to lease from BNSF approximately 14.85 miles of main line track for track and signal maintenance and 1.77 miles of right of way for track maintenance only. The proposed lease transactions involve lines located between South Denver and Bragdon, Colo. (the Joint Corridor) and between Prospect Junction and South Denver, Colo. (the Consolidated Corridor). The exemptions are subject to employee protective conditions.

**Dates:** The exemptions will be effective on April 30, 2015. Petitions to stay, petitions for reconsideration, and petitions to reopen are due by April 27, 2015.

**For Further Information Contact:** Valerie Quinn at (202) 245–0382.
**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 penalty on income tax return preparers who understate taxpayer’s liability on a federal income tax return or a claim for refund.

**DATES:** Written comments should be received on or before June 22, 2015 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie Preston, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this regulation should be directed to R. Joseph Durbala, (202) 317–5746, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at RJoseph.Durbala@irs.gov.

**SUPPLEMENTARY INFORMATION:**

**Title:** Penalty on Income Tax Return Preparers Who Understate Taxpayer’s Liability on a Federal Income Tax Return or Claim for Refund.

**OMB Number:** 1545–1231.

**Regulation Project Number:** IA–38–90 (TD 9436—final).

**Abstract:** These regulations set forth rules under section 6694 of the Internal Revenue Code regarding the penalty for understatement of a taxpayer’s liability on a Federal income tax return or claim for refund. In certain circumstances, the preparer may avoid the penalty by disclosing on a Form 8275 or by advising the taxpayer or another preparer that disclosure is necessary.

**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 individuals or households.

**Estimated Number of Respondents:** 684,268.

**Estimated Time per Respondent:** 15 hours, 36 min.

**Estimated Total Annual Burden Hours:** 10,679,320 hours.

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:** April 17, 2015.

R. Joseph Durbala,
IRS, Tax Analyst.

[FR Doc. 2015–09435 Filed 4–22–15; 8:45 am]

**BILLING CODE 4830–01–P**

**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 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 May 26, 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 8141, Washington, DC 20220, or email at PRA@treasury.gov.

**FOR FURTHER INFORMATION CONTACT:** Copies of the submission(s) may be obtained by emailing PRA@treasury.gov, calling (202) 622–1295, or viewing the entire information collection request at www.reginfo.gov.