

consistent evaluation of exceptions to the adopted design standards when controlling criteria are not met on NHS highways.

**Authority:** 23 U.S.C. 109 and 315; 23 CFR 1.32 and 625; 49 CFR 1.85.

Issued on: April 22, 2016.

**Gregory G. Nadeau,**

*Administrator, Federal Highway Administration.*

[FR Doc. 2016-10299 Filed 5-4-16; 8:45 am]

**BILLING CODE 4910-22-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Agency Information Collection Activities; Proposals, Submissions, and Approvals

**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 Employment Tax Adjustments.

**DATES:** Written comments should be received on or before July 5, 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 form and instructions should be directed to Sara Covington, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington DC 20224, or through the internet, at [Sara.L.Covington@irs.gov](mailto:Sara.L.Covington@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Employment Tax Adjustments; and Rules Relating to Additional Medicare Tax.

**OMB Number:** 1545-2097.

**Regulation Project Number:** REG-111583-07 [T.D. 9405 (final)] and REG-130074-11.

**Abstract:** This document contains final regulations relating to employment tax adjustments and employment tax refund claims. These regulations modify the process for making interest-free

adjustments for both underpayments and overpayments of Federal Insurance Contributions Act (FICA) and Railroad Retirement Tax Act (RRTA) taxes and federal income tax withholding (ITW) under sections 6205(a) and 6413(a), respectively, of the Internal Revenue Code (Code).

**Current Actions:** There is a no in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

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

**Affected Public:** Businesses and other for-profit organizations.

**Estimated Number of Respondents:** 3,400,000.

**Estimated Time per Respondent:** 10 hours.

**Estimated Total Annual Burden Hours:** 16,900,000.

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 28, 2016.

**Sara Covington,**  
*IRS Tax Analyst.*

[FR Doc. 2016-10570 Filed 5-4-16; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Information Collection; Comment Request

**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)).

**DATES:** Written comments should be received on or before July 5, 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, or at [Elaine.H.Christophe@irs.gov](mailto:Elaine.H.Christophe@irs.gov).

Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form number, reporting or record-keeping requirement number, and OMB number (if any) in your comment.

**FOR FURTHER INFORMATION CONTACT:** To obtain additional information, or copies of the information collection and instructions, or copies of any comments received, contact Elaine Christophe, at Internal Revenue Service, Room 6513, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at [Elaine.H.Christophe@irs.gov](mailto:Elaine.H.Christophe@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Request for Comments**  
The Department of the Treasury and the Internal Revenue Service, as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to take this opportunity to comment on the proposed or continuing information collections listed below in this notice, as required by the Paperwork Reduction Act of 1995, (44 U.S.C. 3501 *et seq.*).

**REQUEST FOR COMMENTS:** Comments submitted in response to this notice will be summarized and/or included in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments will become a matter of public record. Please do not include any confidential