

out in *Oregon Short Line Railroad—Abandonment Portion Goshen Branch Between Firth & Ammon*, in *Bingham & Bonneville Counties, Idaho*, 360 I.C.C. 91 (1979).

This notice is filed under 49 CFR 1180.2(d)(8). If it contains false or misleading information, the exemption is void *ab initio*. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the effectiveness of the exemption. Petitions for stay must be filed no later than April 4, 2012 (at least 7 days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD 35597, must be filed with the Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Richard R. Wilson, 518 N. Center Street, Suite 1, Ebensburg, PA 15931.

Board decisions and notices are available on our Web site at "WWW.STB.DOT.GOV."

Decided: March 22, 2012.

By the Board, Rachel D. Campbell, Director, Office of Proceedings.

**Raina S. White,**  
Clearance Clerk.

[FR Doc. 2012-7378 Filed 3-27-12; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

March 23, 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 April 27, 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

11020, Washington, DC 20220, or on-line at [www.PRACComment.gov](http://www.PRACComment.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 may be found at [www.reginfo.gov](http://www.reginfo.gov).

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0013.

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

*Title:* Notice Concerning Fiduciary Relationship.

*Form:* 56.

*Abstract:* Form 56 is used to inform the IRS that a person is acting for another person in a fiduciary capacity so that the IRS may mail tax notices to the fiduciary concerning the person for whom he/she is acting. The data is used to ensure that the fiduciary relationship is established or terminated and to mail or discontinue mailing designated tax notices to the fiduciary.

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

*Estimated Total Burden Hours:* 292,800.

*OMB Number:* 1545-0913.

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

*Title:* Below-Market Loans, LR-165-84.

*Abstract:* Section 7872 re-characterizes a below-market loan as a market rate loan and an additional transfer by the lender to the borrower equal to the amount of imputed interest. The regulation requires both the lender and the borrower to attach a statement to their respective income tax returns for years in which they have either imputed income or claim imputed deductions under section 7872.

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

*Estimated Total Burden Hours:* 481,722.

*OMB Number:* 1545-1041.

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

*Title:* TD 8316, Cooperative Housing Corporations.

*Abstract:* This document contains amendments to the Income Tax Regulations under section 216 of the Internal Revenue Code of 1986, relating to cooperative housing corporations. Section 216 of the Code was amended by the Tax Reform Act of 1986. The regulations provide cooperative housing corporations and tenant-stockholders with guidance needed to comply with the law.

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

*Estimated Total Burden Hours:* 625.

*OMB Number:* 1545-1353.

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

*Title:* TD 8517, Debt Instruments with Original Discount; Imputed Interest on Deferred Payment Sales or Exchanges of Property.

*Abstract:* This document contains final regulations relating to the tax treatment of debt instruments with original issue discount and the imputation of interest on deferred payments under certain contracts for the sale or exchange of property. The final regulations provide needed guidance to holders and issuers of debt instruments with original issue discount and to buyers and sellers of property.

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

*Estimated Total Burden Hours:* 185,500.

*OMB Number:* 1545-1417.

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

*Title:* Indian Employment Credit.

*Form:* 8845.

*Abstract:* Employers can claim a credit for hiring American Indians or their spouses to work within an Indian reservation. The credit is figured by multiplying by 20% the increase in wages and health insurance costs over the comparable amount paid or incurred during calendar year 1993.

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

*Estimated Total Burden Hours:* 4,332.

*OMB Number:* 1545-1466.

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

*Title:* Third-Party Disclosure Requirements in the IRS Regulations.

*Abstract:* This submission contains third-party disclosure regulations subject to the Paperwork Reduction Act of 1995.

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

*Estimated Total Burden Hours:* 68,885,183.

*OMB Number:* 1545-1955.

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

*Title:* Request to Revoke Partnership Level Tax Treatment Election.

*Form:* 8894.

*Abstract:* IRC section 6231(a)(1)(B)(ii) allows small partnerships to elect to be treated under the unified audit and litigation procedures. This election can only be revoked with the consent of the

IRS. Form 8894 will provide a standardized format for small partnership to request this revocation and for the IRS to process it.

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

*Estimated Total Burden Hours:* 186.

*OMB Number:* 1545–1962.

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

*Title:* Notice of Income Donated Intellectual Property.

*Form:* 8899.

*Abstract:* Form 8899 is filed by charitable organizations receiving donations of intellectual property if the donor provides a timely notice. The initial deduction is limited to the donor's basis; additional deductions are allowed to the extent of income from the property, reducing excessive deductions.

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

*Estimated Total Burden Hours:* 5,430.

*OMB Number:* 1545–2217.

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

*Title:* Notice 2011–74, Vermont Low-Income Housing Credit Disaster Relief.

*Abstract:* The Internal Revenue Service is suspending certain requirements under § 42 of the Internal Revenue Code for low-income housing credit projects in Vermont to provide temporary emergency housing relief needed as a result of the devastation caused by Tropical Storm Irene in Vermont beginning on August 27, 2011. The Agency will determine the appropriate period of temporary housing for each project, not to extend beyond September 30, 2012 (temporary housing period).

*Affected Public:* Individuals or Households.

*Estimated Total Burden Hours:* 150.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2012–7423 Filed 3–27–12; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Fiscal Service

**Surety Companies Acceptable on Federal Bonds; Change in Business Address and Redomestication; First National Insurance Company of America (NAIC #24724); General Insurance Company of America (NAIC #24732); SAFECO Insurance Company of America (NAIC #24740)**

**AGENCY:** Financial Management Service, Fiscal Service, Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** This is Supplement No. 15 to the Treasury Department Circular 570, 2011 Revision, published July 1, 2011, at 76 FR 38892.

**FOR FURTHER INFORMATION CONTACT:** Surety Bond Branch at (202) 874–6850.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given by the Treasury that the above-named companies formally changed their “BUSINESS ADDRESS” to “62 Maple Avenue, Keene, NH 03431” effective immediately. In addition, the above named companies have redomesticated from the state of Washington to the state of New Hampshire effective January 13, 2012. Federal bond-approving officers should annotate their reference copies of the Treasury Circular 570 (“Circular”), 2011 Revision, to reflect these changes.

The Circular may be viewed and downloaded through the Internet at <http://www.fms.treas.gov/c570>.

Questions concerning this Notice may be directed to the U.S. Department of the Treasury, Financial Management Service, Financial Accounting and Services Division, Surety Bond Branch, 3700 East-West Highway, Room 6F01, Hyattsville, MD 20782.

Dated: March 18, 2012.

**Laura Carrico,**

*Director, Financial Accounting and Services Division, Financial Management Service.*

[FR Doc. 2012–7305 Filed 3–27–12; 8:45 am]

**BILLING CODE 4810–35–M**

## DEPARTMENT OF THE TREASURY

### Fiscal Service

**Surety Companies Acceptable on Federal Bonds—Termination and Merger; Pioneer General Insurance Company**

**AGENCY:** Financial Management Service, Fiscal Service, Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** This is Supplement No. 16 to the Treasury Department Circular 570, 2011 Revision, published July 1, 2011, at 76 FR 38892.

**FOR FURTHER INFORMATION CONTACT:** Surety Bond Branch at (202) 874–6850.

**SUPPLEMENTARY INFORMATION:** Notice is hereby given that the Certificate of Authority issued by the Treasury to the above-named company under 31 U.S.C. 9305 to qualify as acceptable surety on Federal bonds has been terminated. The above-named company merged with and into American Contractors Indemnity Company (NAIC #10216) effective December 31, 2011. The surviving corporation of the merger activity is American Contractors Indemnity Company (NAIC #10216), a California domiciled corporation. Federal bond-approving officials should annotate their reference copies of the Treasury Department Circular 570 (“Circular”), 2011 Revision, to reflect this change.

In the event bond-approving officers have questions relating to bonds issued by the above-named company, they should contact American Contractors Indemnity Company at (310) 649–0990.

The Circular may be viewed and downloaded through the Internet at [www.fms.treas.gov/c570](http://www.fms.treas.gov/c570).

Questions concerning this notice may be directed to the U.S. Department of the Treasury, Financial Management Service, Financial Accounting and Services Division, Surety Bond Branch, 3700 East-West Highway, Room 6F01, Hyattsville, MD 20782.

Dated: March 9, 2012.

**Laura Carrico,**

*Director, Financial Accounting and Services Division, Financial Management Service.*

[FR Doc. 2012–7304 Filed 3–27–12; 8:45 am]

**BILLING CODE 4810–35–M**

## INSTITUTE OF PEACE

### Announcement of the Fall 2012 Annual Grant Competition for Immediate Release

**AGENCY:** United States Institute of Peace.

**ACTION:** Notice.

**SUMMARY:** The Agency announces its Annual Grant Competition, which offers support for research, education and training, and the dissemination of information on international peace and conflict resolution. The Annual Grant Competition is open to any project that falls within the Institute's broad mandate of international conflict resolution.

*Deadline:* October 1, 2012.