All comments received before the close of business on the closing date indicated above will be considered, and will be available for examination in the docket at the above addresses both before and after that date. To the extent possible, comments filed after the closing date will also be considered. Notice of final action on the petition will be published in the Federal Register pursuant to the authority indicated below.

**Authority:** 49 U.S.C. 30141(a)(1)(A) and (b)(1); 49 CFR 593.8; delegations of authority at 49 CFR 1.50 and 501.8.

Issued on: January 27, 2012.

Claude H. Harris,  
Director, Office of Vehicle Safety Compliance.  
[FR Doc. 2012–2308 Filed 2–1–12; 8:45 am]  
BILLING CODE 4910–59–P

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**DEPARTMENT OF TRANSPORTATION**

**Pipeline and Hazardous Materials Safety Administration**

[Docket No. PHMSA–2011–0283; Notice No. 12–2]

**Hazardous Materials: Special Permit and Approval Applicant Fitness Determinations; Public Meeting**

AGENCY: Pipeline and Hazardous Materials Safety Administration (PHMSA), DOT.

**ACTION:** Notice of public meeting.

**SUMMARY:** This notice is to advise interested persons that PHMSA will conduct a public meeting to discuss Special Permit and Approval applicant fitness determinations. The public meeting, to be held on February 29, 2012, in Washington, DC, is intended to provide interested persons with an opportunity to submit oral comments and participate in discussions concerning the criteria used when determining an applicant’s minimum level of fitness.

**DATES:** Public Meeting: Wednesday, February 29, 2012; starting at 1 p.m. and ending by 4 p.m.

**ADDRESSES:** The meeting will be held at the U.S. DOT Headquarters, West Building, 1200 New Jersey Avenue SE., Washington, DC 20590. The main visitor’s entrance is located in the West Building, on New Jersey Avenue and M Street. Upon entering the lobby, visitors must report to the security desk. Visitors should indicate that they will be attending the Special Permit and Approval Applicant Fitness Determinations Public Meeting and wait to be escorted to the meeting location.

**Notification:** Any person wishing to participate in the public meeting should send an email to approvals@dot.gov and include their name and contact information (Organization/Address/Telephone Number) no later than the close of business on February 22, 2012. Providing this information will facilitate the security screening process for entry into the building on the day of the meeting.

**Conference Call Capability/Live Meeting Information:** Conference call-in and “live meeting” capability will be provided for this meeting. Specific information on the call-in and live meeting access will be posted when available at: http://www.phmsa.dot.gov/hazmat.

**Documentation:** Copies of documents for the Special Permit and Approval Applicant Fitness Determinations Public Meeting and the meeting agenda will be posted by February 15, 2012, at: http://www.phmsa.dot.gov/hazmat.

**Comment Submission:** Stakeholders may submit comments prior to, or after the February 29, 2012 public meeting, by identification of the docket number (PHMSA–2011–0283) by any of the following methods:

- **Federal eRulemaking Portal:** Go to http://www.regulations.gov. Follow the online instructions for submitting comments.
- **Fax:** 1–(202) 493–2251.
- **Mail:** Docket Operations, U.S. Department of Transportation, West Building, Ground Floor, Room W12–140, Routing Symbol M–30, 1200 New Jersey Avenue SE., Washington, DC 20590.
- **Hand Delivery:** To Docket Operations, Room W12–140 on the ground floor of the West Building, 1200 New Jersey Avenue SE., Washington DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

**Instructions:** All submissions must include the agency name and docket number for this public meeting notice at the beginning of the comment. All comments received will be posted without change to http://www.regulations.gov, including any personal information.

**Docket:** For access to the dockets to read background documents or comments received, go to http://www.regulations.gov or DOT’s Docket Operations Office (see Comment Submission).

**FOR FURTHER INFORMATION CONTACT:** Mr. Arthur Pollack, Approvals and Permits Division, Office of Hazardous Materials Safety, Pipeline and Hazardous Materials Safety Administration, Department of Transportation, Washington, DC 20590; (202) 366–4512 and arthur.pollack@dot.gov.

**SUPPLEMENTARY INFORMATION:**

**I. Background**

The Pipeline and Hazardous Materials Safety Administration (PHMSA) has the primary responsibility for the issuance of DOT special permits and approvals under the 49 CFR parts 100–185. A Special Permit is a document that authorizes a person to perform a function that is not otherwise permitted under the Hazardous Materials Regulations (HMR). An Approval is a written consent, including a competent authority approval, to perform a function that requires prior consent under the HMR.

Applicants are required by the HMR to request an approval from PHMSA for the classification of explosives, fireworks, organic peroxides, and self-reactive materials. Approvals are also required when package design types vary from the design or test standards specified in the regulations and for persons performing certain activities requiring approval (e.g., visual cylinder re-qualifiers). An Approval can only be issued if there is a specific approval citation in the HMR.

In accordance with 49 CFR 107.113(f), PHMSA may grant a special permit on a finding that an applicant is fit to conduct the activity authorized by the special permit. In accordance with 49 CFR 107.709(d), PHMSA may grant an approval on a finding that an applicant is fit to conduct the activity authorized by the approval. PHMSA may determine an applicant’s fitness through the information in the application, prior compliance history of the applicant, and other information available to the Associate Administrator.

On August 19, 2010, PHMSA held a public meeting to provide for public participation in the discussion concerning the criteria used to determine an applicant’s minimum level of fitness. The meeting allowed interested parties to inform PHMSA of the concerns about its fitness evaluation process.

Since the meeting, PHMSA has been working collaboratively and diligently with its partners in other DOT operating administrations to obtain the necessary fitness data to conduct accurate and efficient fitness determinations. PHMSA has in addition been working closely with its regulatory (modal) partners to deliver quantitative data that can be used to further develop an automated fitness review process.
II. Purpose of Public Meeting

PHMSA is considering revising the fitness determination criteria to streamline the application process while maintaining the focus on safety. PHMSA is holding a public meeting to provide an opportunity for all interested parties to comment on the fitness review process.

Specifically, PHMSA seeks comments relative to the use of the U.S. DOT’s Hazmat Intelligence Portal (HIP) data, the potential use of alternative sources of fitness data, and other information that should be considered during the fitness review process.

Please note that stakeholders are encouraged to submit their comments to the Docket (PHMSA–2011–0283) prior to the February 29, 2012 meeting, and through a 30 day comment period ending on March 30, 2012. (Please see the Comment Submission section above.) Furthermore, in order to collect the verbal comments quickly and accurately, PHMSA will be employing a stenographer (court reporter) to transcribe the meeting dialogue into written notes. The notes (meeting minutes) will be placed in the Docket at a later date, when ready.

Issued in Washington, DC, on January 27, 2012.

Magdy El-Sibaie,

FOR FURTHER INFORMATION CONTACT: Direct all written comments to Yvette Lawrence, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

FURTHER INFORMATION CONTACT: Requests for additional information or copies of this regulation should be directed to R. Joseph Durbala, at (202) 622–3634, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:


Abstract: Section 1.56(g)–1(r) of the regulation sets forth rules pursuant to section 56(g) of the Internal Revenue Code that permit taxpayers to elect a simplified method of computing their inventory amounts in order to compute their alternative minimum tax.

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.

Estimated Number of Respondents: 1,000.

Estimated Time per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 1,000.

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: January 24, 2012.

Yvette Lawrence,
IRS Reports Clearance Officer.

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection: Comment Request for Form 4461, 4461–A, and 4461–B

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 Form 4461, Application for Approval of Master or Prototype Defined Contribution Plan; Form 4461–A, Application for Approval of Master or Prototype Defined Benefit Plan; Form 4461–B, Application for Approval of Master or Prototype Plan, Mass Submitter Adopting Sponsor.

DATES: Written comments should be received on or before April 2, 2012 to be assured of consideration.

ADDRESSES: Direct all written comments to Yvette Lawrence, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to R. Joseph Durbala at Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622–3634, or through the internet at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Form 4461, Application for Approval of Master or Prototype Defined Contribution Plan; Form 4461–A, Application for Approval of Master or Prototype Defined Benefit Plan; Form 4461–B, Application for Approval of Master or Prototype Plan, Mass Submitter Adopting Sponsor.

Abstract: Section 56(g)–1(r) of the regulation sets forth rules pursuant to section 56(g) of the Internal Revenue Code that permit taxpayers to elect a simplified method of computing their inventory amounts in order to compute their alternative minimum tax.

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.

Estimated Number of Respondents: 1,000.

Estimated Time per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 1,000.

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: January 24, 2012.

Yvette Lawrence,
IRS Reports Clearance Officer.