

11325 that involve only Class III rail carriers. Accordingly, the Board may not impose labor protective conditions here because all of the carriers involved are Class III carriers.

If the verified notice 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. Stay petitions must be filed no later than March 11, 2011 (at least 7 days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD 35464, 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 Karl Morell, Ball Janik LLP, 1455 F Street, NW., Suite 225, Washington, DC 20005.

Board decisions and notices are available on our Web site at <http://www.stb.dot.gov>.

Decided: February 28, 2011.

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

**Jeffrey Herzig,**  
Clearance Clerk.

[FR Doc. 2011-4871 Filed 3-3-11; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[Docket No. FD 35465]

#### **Autauga Northern Railroad, L.L.C.— Lease and Operation Exemption— Norfolk Southern Railway Company**

Autauga Northern Railroad, L.L.C. (ANRR), a noncarrier, has filed a verified notice of exemption under 49 CFR 1150.31 to acquire by lease from Norfolk Southern Railway Company (NSR), and operate approximately 43.62 miles of rail lines, located between: (1) Milepost MA 130.00, at Maplesville, Ala., and milepost MA 171.05, at Autauga Creek, Ala.; and (2) milepost MD 0.00 and milepost MD 2.57, at Autauga Creek. In addition, ANRR will obtain by assignment incidental trackage rights over a 10.08-mile rail line owned by CSX Transportation, Inc., extending between milepost 171.02, at Autauga Creek, and milepost 181.1, at Montgomery, Ala.

This transaction is related to a concurrently filed notice of exemption in Docket No. FD 35464, *Watco Holdings, Inc.—Continuance in Control*

*Exemption—Autauga Northern Railroad, L.L.C.*, in which Watco Holdings, Inc., a noncarrier, seeks Board approval to continue in control of ANRR upon Board approval of this transaction.

The transaction may not be consummated until March 19, 2011, the effective date of the exemption (30 days after the exemption was filed).

ANRR certifies that, as a result of this transaction, its projected revenues will not result in ANRR becoming a Class II or Class I rail carrier and will not exceed \$5 million.

If the verified notice 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 to stay must be filed by no later than March 11, 2011 (at least 7 days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD 35465, must be filed with the Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001. In addition, a copy must be served on Karl Morell, Ball Janik LLP, 1455 F Street, NW., Suite 225, Washington, DC 20005.

Board decisions and notices are available on our Web site at <http://www.stb.dot.gov>.

Decided: February 28, 2011.

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

**Andrea Pope-Matheson,**  
Clearance Clerk.

[FR Doc. 2011-4848 Filed 3-3-11; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection; Comment Request for Form 8609 and 8609-A**

**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

8609 and 8609-A, Low-Income Housing Credit Allocation and Certification

**DATES:** Written comments should be received on or before May 3, 2011 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.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Ralph M. Terry, at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-8144, or through the Internet at [Ralph.M.Terry@IRS.gov](mailto:Ralph.M.Terry@IRS.gov).

#### **SUPPLEMENTARY INFORMATION:**

*Title:* Low-Income Housing Credit Allocation and Certification.

*OMB Number:* 1545-0988.

*Form Number:* Form 8609 and 8609-A.

*Abstract:* Owners of residential low-income rental buildings are allowed a low-income housing credit for each qualified building over a 10-year credit period. Form 8609 can be used to obtain a housing credit allocation from the housing credit agency. A separate Form 8609 must be issued for each building in a multiple building project. Form 8609 is also used to certify certain information. Form 8609-A is filed by a building owner to report compliance with the low-income housing provisions and calculate the low-income housing credit. Form 8609-A must be filed by the building owner for each year of the 15-year compliance period. File one Form 8609-A for the allocation(s) for the acquisition of an existing building and a separate Form 8609-A for the allocation(s) for rehabilitation expenditures.

*Current Actions:* 8609 Instructions were updated in December of 2010 and due to updated filing figures in computing the burden has changed.

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

*Affected Public:* Business or other for-profit organizations and farms.

*Estimated Number of Respondents:* 359,046.

*Estimated Time per Respondent:* 31 hrs. 01 min.

*Estimated Total Annual Burden Hours:* 4,090,332.

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: February 25, 2011.

**Yvette Lawrence,**

*IRS Reports Clearance Officer.*

[FR Doc. 2011-4847 Filed 3-3-11; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### United States Mint

#### Authority To Conduct Research and Development on All Circulating Coins

**AGENCY:** United States Mint, Treasury.

**ACTION:** Notice with request for comment.

**SUMMARY:** Congress recently enacted the Coin Modernization, Oversight, and Continuity Act of 2010 (Pub. L. 111-302) to provide the Secretary of the Treasury research and development authority for alternative metallic coinage materials. Specifically, the Secretary of the Treasury is authorized to—(1) conduct any appropriate testing of appropriate metallic coinage materials within or outside of the Department of the Treasury; and (2) solicit input from or otherwise work in conjunction with Federal and nonfederal entities, including independent research facilities or current or potential suppliers of the metallic material used in volume production of circulating coins. In

accordance with Public Law 111-302, Section 2(b), in conducting research or soliciting input, the Secretary of the Treasury shall consider the following:

(A) Factors relevant to the potential impact of any revisions to the composition of the material used in coin production on the current coinage material suppliers;

(B) Factors relevant to the ease of use and ability to co-circulate of new coinage materials, including the effect on vending machines and commercial coin processing equipment and making certain, to the greatest extent practicable, that any new coins work without interruption in existing coin acceptance equipment without modification; and

(C) Such other factors that the Secretary of the Treasury, in consultation with merchants who would be affected by any change in the composition of circulating coins, vending machine and other coin acceptor manufacturers, vending machine owners and operators, transit officials, municipal parking officials, depository institutions, coin and currency handlers, armored-car operators, car wash operators, and American-owned manufacturers of commercial coin processing equipment, considers to be appropriate and in the public interest.

Additionally, the Secretary of the Treasury is required to report biennially to the House Financial Services Committee and the Senate Committee on Banking, Housing, and Urban Affairs on the production costs for each circulating coin, cost trends for such production, and possible new metallic materials or technologies for the production of circulating coins.

The Secretary of the Treasury has delegated to the Director of the United States Mint the authority to conduct research and development for alternative metallic coinage materials, to consider the factors specified in Public Law 111-302, Section 2(b), and to prepare a biennial report to the Congress on the current status of coin production costs and analysis of alternative metallic coinage materials.

Accordingly, the United States Mint requests public comment on the factors specified in Public Law 111-302, Section 2(b).

**DATES:** Comments must be submitted on or before April 4, 2011.

**ADDRESSES:** You may submit written comments by any of the following methods:

- *E-mail:*  
[coinmaterials@usmint.treas.gov](mailto:coinmaterials@usmint.treas.gov)
- *Fax:* (202) 756-6500

- *Mail:* New Coin Materials Comments, Mail Stop: Manufacturing 6 North, United States Mint, 801 Ninth Street, NW., Washington, DC 20220.

- *Hand Delivery/Courier:* Same as mail address.

**FOR FURTHER INFORMATION CONTACT:** Jean Gentry, Deputy Chief Counsel, United States Mint at (202) 354-7359 (not a toll-free call).

#### SUPPLEMENTARY INFORMATION:

##### I. Background

Because of prevailing commodity market prices of certain base metals, the material costs for all circulating coin denominations have risen dramatically for the past several years. Most recently, the value of the metal content of one-cent and 5-cent coins has exceeded their face value, compelling the United States Mint to implement regulations to protect them from arbitrage—speculators buying large quantities of these coins to profit from their metal value. This situation prompted Congress to pass legislation to give the Secretary of the Treasury research and development authority to conduct studies for alternative metallic coinage materials. The new law requires the Secretary of the Treasury to consider certain factors in the conduct of research, development, and the solicitation of input or work in conjunction with Federal and nonfederal entities, and in reporting to the Congress with recommendations.

The Secretary of the Treasury has delegated to the Director of the United States Mint the authority to consider these factors and to prepare a report to the Congress recommending possible new metallic materials or technologies for the production of circulating coins. Accordingly, the United States Mint seeks information from the public on the factors specified in Public Law 111-302, Section 2(b), including factors that submitters believe the Secretary of the Treasury should consider to be appropriate and in the public interest.

##### II. Request for Comment

The United States Mint requests public comment from all interested persons regarding the metallic composition of all circulating coins based on the factors specified in Public Law 111-302, Section 2(b). These factors may include, but are not limited to, the effect of new coinage metallic materials on the current suppliers of coinage materials; the acceptability of new coinage metallic materials, including physical, chemical, metallurgical and technical characteristics; metallic material,