

24. AEGC shall develop a bridge maintenance plan in compliance with FRA regulations (Routes A and B).

25. Culvert construction in streams with significant water flow that could not be barricaded shall have a by-pass channel cut adjacent to the site to accommodate "normal" flow conditions (Routes A and B).

26. Culvert construction in streams not having significant flow and that could be barricaded shall have a pump(s) set up to pass the water through the placement/construction site (Routes A and B).

27. Erosion control measures at culvert construction sites shall remain in place until the permanent culvert construction process is completed (Routes A and B).

28. AEGC shall ensure drainage and evaluate potential erosion concerns that may arise downstream of structures installed across the drainageways (Routes A and B).

29. AEGC shall use Best Management Practices for long-term maintenance of culverts and bridges along the proposed rail line (Routes A and B).

30. AEGC shall construct the proposed rail line in such a way as to maintain current drainage patterns to the extent practicable (Routes A and B).

31. Where appropriate, AEGC shall work with farmers on any drainage issues which might arise (Routes A and B).

32. AEGC shall prohibit project-related construction vehicles from driving in or crossing streams at other than established crossing points (Routes A and B).

33. AEGC shall coordinate with the U.S. Army Corps of Engineers, Illinois Department of Natural Resources and Illinois Environmental Protection Agency regarding the appropriate wetland mitigation (Routes A and B).

34. AEGC shall construct all project-related drainage crossing structures to pass a 100-year flood and AEGC shall coordinate with the Illinois Department of Natural Resources to ensure the new floodplain crossings are appropriately designed to minimize impacts (Routes A and B).

35. For wells located within the proposed right-of-way but outside the grading limits, AEGC shall cap or otherwise close those wells in accordance with state regulations (Routes A and B).

36. AEGC shall require that appropriate vegetation control measures are followed and that herbicides applied during right-of-way vegetation control procedures are approved by USEPA for such purposes (Routes A and B).

37. AEGC shall require that the company conducting vegetation control procedures is licensed to do so (Routes A and B).

38. In order to prevent the potential disbursement of sprayed substances to adjacent drainageways and wetlands, AEGC shall require that herbicide spraying not be undertaken on days with high winds and that on marginally windy days, an additive may be used to minimize any potential impact (Routes A and B).

#### *Biological Resources*

39. The proposed Route A crossings of Lake Fork, Shoal Creek, and Bearcat Creek shall be bridged, thereby reducing potential

impacts to the river otter habitat (Route A only).

40. The culvert crossing at Grove Branch on Route B shall be sized to minimize any impacts to the river otter habitat (Route B only).

41. The proposed culverts at Stream 19 and other intermittent streams shall be sized to minimize any natural resource impacts (Routes A and B).

#### *Air Quality*

42. AEGC shall follow Federal, state, and local regulations regarding the control of fugitive dust emissions. This may include spraying water, applying a magnesium chloride treatment, placing tarp covers on vehicles, and installing wind barriers, if necessary (Routes A and B).

43. AEGC shall work with its contractors to make sure that construction and maintenance equipment is properly maintained and that mufflers and other required pollution-control devices are in working condition in order to limit construction-related air emissions (Routes A and B).

44. AEGC shall require its construction contractor to obtain the necessary burning permits to dispose of vegetation and other debris cleared from the proposed rail right-of-way (Routes A and B).

#### *Noise and Vibration*

45. AEGC shall work with its construction contractor to minimize, to the extent practicable, construction-related noise disturbances near any residential areas (Routes A and B).

46. AEGC shall require its construction contractor to maintain project-related construction and maintenance vehicles in good working order with properly functioning mufflers to control noise (Routes A and B).

47. AEGC shall use continuously welded rail and rail lubricants, as practicable, on the newly constructed line in order to reduce wheel/rail wayside noise (Routes A and B).

48. AEGC shall require, as practicable, its contractor(s) to comply with FRA regulations that establish decibel limits for train operations and locomotive noise standards (Routes A and B).

#### **Additional Mitigation**

49. AEGC shall comply with any reasonable stream/wetland mitigation that may be required as part of its project-related permit applications to the U.S. Army Corps of Engineers, Illinois Department of Natural Resources, and Illinois Environmental Protection Agency under the Clean Water Act (Routes A and B).

50. As site-specific erosion and sediment control and other Best Management Practices plans are developed, AEGC shall provide copies of these plans to NRCS (Routes A and B).

51. As requested by USFWS, in order to avoid impacting the Indiana bat, AEGC shall ensure that any project-related tree clearing activities in Bond County not occur during the period of April 1 to September 30. If tree-clearing during this time period cannot be avoided, AEGC shall consult with USFWS prior to tree clearing regarding the necessity

of conducting mist net surveys to determine if Indiana bats are present. AEGC shall report the outcome of these consultations with the USFWS to SEA (Route B only).

52. AEGC shall coordinate with the Illinois Environmental Protection Agency to obtain any permits required from that agency (Routes A and B).

[FR Doc. E6-2655 Filed 2-23-06; 8:45 am]

BILLING CODE 4915-01-P

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 5452

**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 5452, Corporate Report of Nondividend Distributions.

**DATES:** Written comments should be received on or before April 25, 2006 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6512, 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 Larnice Mack at Internal Revenue Service, room 6512, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-3179, or through the Internet at ([Larnice.Mack@irs.gov](mailto:Larnice.Mack@irs.gov)).

#### **SUPPLEMENTARY INFORMATION:**

*Title:* Corporate Report of Nondividend Distributions.

*OMB Number:* 1545-0205.

*Form Number:* 5452.

*Abstract:* Form 5452 is used by corporations to report their nontaxable distributions as required by Internal Revenue Code section 604(d)(2). The information is used by IRS to verify that the distributions are nontaxable as claimed.

*Current Actions:* There are no changes being made to Form 5452 at this time.

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

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

*Estimated Number of Responses:* 1,700.

*Estimated Time per Response:* 31 hours, 51 minutes.

*Estimated Total Annual Burden Hours:* 54,145.

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 14, 2006.

**Glenn Kirkland,**

*IRS Reports Clearance Office.*

[FR Doc. E6-2598 Filed 2-23-06; 8:45 am]

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## 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 25, 2006 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland Internal Revenue Service, room 6512, 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 Larnice Mack at Internal Revenue Service, room 6512, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-3179, or through the Internet at (*Larnice.Mack@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.

*OMB Number:* 1545-0169.

*Form Number:* Forms 4461, 4461-A, and 4461-B.

*Abstract:* The IRS uses these forms to determine from the information submitted whether the applicant plan qualifies under section 401(a) of the Internal Revenue Code for plan approval. The application is also used to determine if the related trust qualifies for tax exempt status under Code section 501(a).

*Current Actions:* There are no changes being made to these forms at this time.

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

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

*Estimated Number of Responses:* 5,250.

*Estimated Number of Respondent:* 20 hours, 49 minutes.

*Estimated Total Annual Burden Hours:* 109,298.

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 14, 2006.

**Glenn Kirkland,**

*IRS Reports Clearance Office.*

[FR Doc. E6-2599 Filed 2-23-06; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### [Revenue Procedure 2001-22]

#### 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