

AKMD asserts that, if the stock sale goes forward, it would defeat the right of first refusal provision in section 10907(h) in circumstances such as in this case, and it asks the Board to determine that the proposed sale of CVR's stock cannot proceed until the Norman Branch is first offered to it for repurchase.

Respondents oppose AKMD's petition, asserting that CVR is neither selling nor abandoning the line, so that section 10907(h) is not applicable. Respondents argue that, had Congress intended to include stock acquisitions in section 10907(h), it would have done so. According to Respondents, following the stock sale, the rail line will continue to be an asset of CVR and, should CVR ever elect to sell or abandon any portion of the line, AKMD could then invoke its first-refusal rights under section 10907(h).

Respondents contend that the Feeder Line Development Program has worked as intended on the Norman Branch. They state that CVR provided service on the line from September 2000 until the summer of 2005, when the line was embargoed due to the need to make certain repairs. They indicate that CVR resumed service after obtaining funding from the State of Arkansas for those repairs. Respondents explain that CVR's shareholders have determined that preservation of rail service would best be served by having the shippers sell their stock in CVR to an experienced investor who is willing to operate the line. They have begun discussions with Pioneer, an experienced shortline operator, to invest in the line and fund rehabilitation. They claim that CVR is attempting to further the purposes of the Feeder Line Development Program by finding a new shareholder to enhance the future viability of service to shippers on the line.

Respondents request expedited action on this matter. IP, the major shipper on the line, questions whether the proposed transfer of control of the Norman Branch to Pioneer would result in the restoration of service levels that existed when AKMD operated the line and agrees that AKMD has raised a significant legal issue that the Board needs to resolve on the merits.<sup>3</sup>

abandon all or any portion of a purchased railroad line, such purchasing carrier shall offer the right of first refusal with respect to such line or portion thereof to the carrier which sold such line under this section. Such offer shall be made at a price equal to the sum of the price paid by such purchasing carrier to such selling carrier for such line or portion thereof and the fair market value (less deterioration) of any improvements made, as adjusted to reflect inflation."

<sup>3</sup>By pleading filed May 9, 2006, CVR has sought to file a reply to IP's submission, addressing IP's claims of service deficiencies, or, alternatively, a

The issue presented in AKMD's petition relating to the right of first refusal in section 10907(h) constitutes a matter of first impression at this agency and involves interpretation of the statute. A declaratory order proceeding is instituted to invite broad public comment. Any person seeking to participate in support of, or in opposition to, AKMD's position is invited to submit written comments to the Board regarding when, if ever, a stock sale triggers section 10907(h).

Board decisions, notices, and filings in this and other Board proceedings are available on our Web site at <http://www.stb.dot.gov>.

Decided: May 12, 2006.

By the Board, David M. Konschnik,  
Director, Office of Proceedings.

**Vernon A. Williams,**

*Secretary.*

[FR Doc. E6-7565 Filed 5-18-06; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 990-W

**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 990-W, Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations.

**DATES:** Written comments should be received on or before July 18, 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,

motion to strike. To ensure a complete record, CVR's reply will be accepted into the record.

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:** Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations.

**OMB Number:** 1545-0976.

**Form Number:** 990-W.

**Abstract:** Form 990-W is used by tax-exempt trusts and tax-exempt corporations to figure estimated tax liability on unrelated business income and on investment income for private foundations and the amount of each installment payment. Form 990-W is a worksheet only. It is not required to be filed.

**Current Actions:** There are no changes being made to the form at this time.

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

**Affected Public:** Not-for-profit institutions and business or other for-profit organizations.

**Estimated Number of Respondents:** 28,971.

**Estimated Number of Response:** 13 hours, 22 minutes.

**Estimated Total Annual Burden Hours:** 387,392.

*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: May 9, 2006.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. E6-7620 Filed 5-18-06; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG-251985-96]

#### 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 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 an existing notice of proposed rulemaking and temporary regulation, REG-251985-96 (TD 8786), Source of Income From Sales of Inventory Partly From Sources Within a Possession of the United States; Also, Source of Income Derived From Certain Purchases From a Corporation Electing Section 936 (§ 1.863-3).

**DATES:** Written comments should be received on or before July 18, 2006 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations 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:* Source of Income From Sales of Inventory Partly From Sources Within a Possession of the United States; Also, Source of Income Derived From Certain Purchases From a Corporation Electing Section 936.

*OMB Number:* 1545-1556.

*Regulation Project Number:* REG-251985-96.

*Abstract:* Section 1.863-3(f)(6) of this regulation requires taxpayers to attach a statement to their tax return furnishing certain information regarding the methodology used to determine the source of their income from cross-border sales of inventory, and the amount of income allocated or apportioned to U.S. or foreign sources in these sales. The information is used by the IRS to establish whether the taxpayer determined the source of its income in accordance with Code section 863.

*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 Time Per Respondents:* 200.

*Estimated Time Per Respondent:* 2 hours., 30 minutes.

*Estimated Total Annual Burden Hours:* 500.

*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: May 11, 2006.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. E6-7621 Filed 5-18-06; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8844

**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 8844, Empowerment Zone Employment Credit.

**DATES:** Written comments should be received on or before July 18, 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:* Empowerment Zone Employment Credit.

*OMB Number:* 1545-1444.

*Form Number:* Form 8844.

*Abstract:* Employers who hire employees who live and work in one of the eleven designated empowerment zones can receive a tax credit for the first \$15,000 of wages paid to each employee. The credit is applicable from the date of designation through the year 2004.

*Current Actions:* There are no changes being made to the form at this time.

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

*Affected Public:* Business or other for-profit organizations, individuals or