

Thornton-Winona line between milepost 0.0 at Winona and milepost 31.7 at Thornton, (c) the Winona-Endicott line between milepost 52.3 at Winona and milepost 57.9 at Endicott, (d) the Endicott-Colfax line between milepost 57.9 at Endicott and milepost 77.7 at Colfax, and (e) the Colfax-Moscow line (i) between milepost 0.0 at Colfax and milepost 18.7 at Pullman, and (ii) between milepost 75.9 at Pullman and milepost 84.05 at the Washington-Idaho State line.

WSDOT states that it is in the process of formalizing a Purchase and Sale Agreement with PCC, pursuant to which PCC will: (1) Convey to WSDOT certain track and track structures and the rights-of-way underlying the involved Lines; (2) continue to operate the CW and P&L Branches through May 31, 2007; and (3) continue to operate the PV-Hooper Branch under its existing 15-year lease with WSDOT.² WSDOT will lease the P&L and CW Branches to third party operators under contracts awarded by public bid.³ WSDOT will not operate the lines, but will retain the residual common carrier obligation should the operators prove unable to perform. WSDOT is acquiring the Lines in order to preserve freight rail service for the public in Eastern Washington.

WSDOT certifies that the projected revenues as a result of this transaction will not exceed those that would qualify it as a Class III railroad and will not exceed \$5 million.

The earliest this transaction may be consummated is June 20, 2007, the effective date of the exemption (30 days after the exemption was filed).⁴

² WSDOT recites that PCC will also retain an "exclusive freight rail easement" to provide service under the lease. However, because WSDOT recites that it will acquire the common carrier obligation for the PV-Hooper Branch, PCC's interests after this transaction cannot constitute an easement interest and apparently will be in the form of a leasehold only. While the notice filed by WSDOT is somewhat ambiguous, the fact that it asserts it will obtain a common carrier obligation and the fact that it has invoked Board authority to acquire ownership of the Lines indicates that it is acquiring the right to operate over the Lines, and intends to execute leases with other carriers, including PCC, to satisfy WSDOT's common carrier obligation.

³ Related notices of exemption have been filed in: (1) STB Finance Docket No. 35028, *Washington & Idaho Railway, Inc.—Lease and Operation Exemption—Washington State Department of Transportation*, wherein Washington & Idaho Railway, Inc., seeks to operate over the P&L Branch; and (2) STB Finance Docket No. 35029, *Eastern Washington Gateway Railroad Company—Lease and Operation Exemption—Washington State Department of Transportation*, wherein Eastern Washington Gateway Railroad Company seeks to operate over the CW Branch.

⁴ On May 21, 2007, WSDOT filed a petition requesting that the Board partially revoke the class exemption as necessary to allow the exemption in this proceeding to become effective on June 1, 2007,

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 transaction. Petitions for stay must be filed no later than June 13, 2007, unless the Board grants WSDOT's petition to make the exemption effective sooner, in which case the due date for stays will be established in the Board's decision acting on WSDOT's petition.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 35024, 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 Mark S. Lyon, 7141 Cleanwater Drive, SW, Tumwater, WA 98501-6503.

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

Decided: May 24, 2007.

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

Vernon A. Williams,
Secretary.

[FR Doc. E7-10574 Filed 5-31-07; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Docket No. AB-156 (Sub-No. 26X)]

Delaware and Hudson Railway Company, Inc., d/b/a Canadian Pacific Railway Company—Abandonment Exemption—in Albany County, NY

Delaware and Hudson Railway Company, Inc., d/b/a Canadian Pacific Railway Company (D&H) has filed a notice of exemption¹ under 49 CFR 1152 Subpart F—Exempt Abandonments to abandon 1.98 +/- miles of rail line between mileposts A 6.95 +/- (in Colonie) and A 7.13 +/- and mileposts T 0.0 +/- and T 1.81 +/- (in Green Island), in Albany County, NY.² The line traverses

rather than on June 20. That request will be addressed in a separate Board decision.

¹ D&H filed a supplement to its notice of exemption on May 17, 2007.

² Pursuant to 49 CFR 1152.50(d)(2), the railroad must file a verified notice with the Surface Transportation Board (Board) at least 50 days before the abandonment or discontinuance is to be consummated. D&H initially indicated in its notice of exemption a proposed consummation date of June 29, 2007, but because the verified notice was filed on May 14, 2007, consummation may not take place prior to July 3, 2007. D&H has been informed

United States Postal Service Zip Codes 12183 and 12189.

D&H has certified that: (1) No local traffic has moved over the line for at least 2 years; (2) any overhead traffic can be and has been rerouted over other lines; (3) no formal complaint filed by a user of rail service on the line (or by a state or local government entity acting on behalf of such user) regarding cessation of service over the line either is pending with the Board or with any U.S. District Court or has been decided in favor of complainant within the 2-year period; and (4) the requirements at 49 CFR 1105.7 (environmental reports), 49 CFR 1105.8 (historic reports), 49 CFR 1105.11 (transmittal letter), 49 CFR 1105.12 (newspaper publication), and 49 CFR 1152.50(d)(1) (notice to governmental agencies) have been met.

As a condition to this exemption, any employee adversely affected by the abandonment shall be protected under *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979). To address whether this condition adequately protects affected employees, a petition for partial revocation under 49 U.S.C. 10502(d) must be filed.

Provided no formal expression of intent to file an offer of financial assistance (OFA) has been received, this exemption will be effective on July 3, 2007, unless stayed pending reconsideration.³ Petitions to stay that do not involve environmental issues,⁴ formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),⁵ and trail use/rail banking requests under 49 CFR 1152.29 must be filed by June 11, 2007. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by June 21, 2007, with the Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001.

A copy of any petition filed with the Board should be sent to D&H's representative: W. Karl Hansen,

by a Board staff member that consummation may not take place until July 3, 2007.

³ On May 17, 2007, R. Freedom & Son, Inc., filed a notice of intent to file an OFA to purchase the line. The Board will address the request and any other requests that may be timely filed in a separate decision.

⁴ The Board will grant a stay if an informed decision on environmental issues (whether raised by a party or by the Board's Section of Environmental Analysis (SEA) in its independent investigation) cannot be made before the exemption's effective date. See *Exemption of Out-of-Service Rail Lines*, 5 I.C.C.2d 377 (1989). Any request for a stay should be filed as soon as possible so that the Board may take appropriate action before the exemption's effective date.

⁵ Each OFA must be accompanied by the filing fee, which currently is set at \$1,300. See 49 CFR 1002.2(f)(25).

Leonard, Street and Deinard Professional Association, 150 South Fifth Street, Suite 2300, Minneapolis, MN 55402.

If the verified notice contains false or misleading information, the exemption is void *ab initio*.

D&H has filed a combined environmental report and historic report which addresses the effects, if any, of the abandonment on the environment and historic resources. SEA will issue an environmental assessment (EA) by June 8, 2007. Interested persons may obtain a copy of the EA by writing to SEA (Room 1100, Surface Transportation Board, Washington, DC 20423-0001) or by calling SEA, at (202) 245-0305. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.] Comments on environmental and historic preservation matters must be filed within 15 days after the EA becomes available to the public.

Environmental, historic preservation, public use, or trail use/rail banking conditions will be imposed, where appropriate, in a subsequent decision.

Pursuant to the provisions of 49 CFR 1152.29(e)(2), D&H shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned the line. If consummation has not been effected by D&H's filing of a notice of consummation by June 1, 2008, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

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

Decided: May 23, 2007.

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

Vernon A. Williams,
Secretary.

[FR Doc. E7-10298 Filed 5-31-07; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

May 25, 2007.

The Department of the Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this

information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

DATES: Written comments should be received on or before July 2, 2007 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0170.

Type of Review: Extension.

Title: Corporation Application for Quick Refund of Overpayment of Estimated Tax.

Form: 4466.

Description: Form 4466 is used by a corporation to file for an adjustment (quick refund) of overpayment of estimated income tax for the tax year. This information is used to process the claim, so the refund can be issued.

Respondents: Businesses and other for-profit institutions.

Estimated Total Burden Hours: 76,433 hours.

OMB Number: 1545-0823.

Type of Review: Extension.

Title: Indian Tribal Governments Treated As States For Certain Purposes.

Description: The regulations provide that if the governing body of a tribe, or its subdivision, is not designated as an Indian tribal government or subdivision thereof for purpose of sections 7701(a)(40) and 7871, it may apply for a ruling from the IRS.

Respondents: State, local, or tribal governments.

Estimated Total Burden Hours: 25 hours.

OMB Number: 1545-1270.

Type of Review: Extension.

Title: PS-66-93 (Final) Gasohol; Compressed Natural Gas; PS-120-90 (Final) Gasoline Excise Tax.

Form: 8038, 8038-G, and 8038-GC.

Description: PS-66-93 Buyers of compressed natural gas for a non taxable use must give a certificate. Persons who pay a "first tax" on gasoline must file a report. PS-120-90 Gasoline refiners, traders, terminal operators, chemical companies and gasohol blenders must notify each other of their registration status and/or intended use of product before transactions may be made tax-free.

Respondents: Businesses and other for-profit institutions.

Estimated Total Burden Hours: 366 hours.

OMB Number: 1545-1354.

Type of Review: Extension.

Title: Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).

Form: 8833.

Description: Form 8833 is used by taxpayers that are required by section 6114 to disclose a treaty-based return position to disclose that position. The form may also be used to make the treaty-based position disclosure required by regulations section 301.7701(b)-7(b) for "dual resident" taxpayers.

Respondents: Businesses and other for-profit institutions.

Estimated Total Burden Hours: 25,640 hours.

OMB Number: 1545-1068.

Type of Review: Extension.

Title: INTL-362-88 (Final) Definition of a Controlled Foreign Corporation, Foreign Base Company Income, and Foreign Personal Holding Company Income of a Controlled Foreign Corporation

Description: The election and recordkeeping requirements are necessary to exclude certain high-taxed or active business income from subpart F income or to include certain income in the appropriate category of subpart F income. The recordkeeping and election procedures allow the U.S. shareholders and the IRS to know the amount of the controlled foreign corporation's subpart F income.

Respondents: Businesses or other for-profit institutions

Estimated Total Burden Hours: 50,417 hours.

Clearance Officer: Glenn P. Kirkland, (202) 622-3428. Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt, (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

Robert Dahl,

Treasury PRA Clearance Officer.

[FR Doc. E7-10592 Filed 5-31-07; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Tax Counseling for the Elderly (TCE) Program Availability of Application Packages

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: This document provides notice of the availability of Application Packages for the 2007 Tax Counseling for the Elderly (TCE) Program.