

requirements of 49 CFR 1150.42(e) is received by the Board.

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 11, 2007.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 35019, must be filed with the Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001. Also, a copy of each pleading must be served on Janie Sheng, Kirkpatrick & Lockhart Preston Gates Ellis LLP, 1601 K Street, NW., Washington, DC 20006.

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

Decided: May 31, 2007.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. E7-10883 Filed 6-5-07; 8:45 am]

BILLING CODE 4915-01-P

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Docket No. AB-1011X]

#### Northern Lines Railway, LCC— Discontinuance of Service Exemption— in Stearns County, MN

Northern Lines Railway, LCC (NLR)<sup>1</sup> has filed a verified notice of exemption under 49 CFR 1152 Subpart F—*Exempt Abandonments and Discontinuances of Service* to discontinue service over a 0.77-mile line of railroad between milepost 16.21 and milepost 16.98, near Cold Spring, in Stearns County, MN.<sup>2</sup> The line traverses United States Postal Service Zip Code 56320.

NLR has certified that: (1) No local traffic has moved over the line for at least 2 years; (2) there is no overhead

<sup>1</sup> NLR was authorized to lease and operate the line in *Northern Lines Railway, LLC—Lease and Operation Exemption—The Burlington Northern and Santa Fe Railway Company*, STB Finance Docket No. 34627 (STB served Jan. 6, 2005).

<sup>2</sup> BNSF Railway Company (BNSF) was authorized to abandon the above-described line in *BNSF Railway Company—Abandonment Exemption—in Stearns County, MN*, STB Docket No. AB-6 (Sub-No. 455X) (STB served May 7, 2007). While BNSF was authorized to abandon its rail line located between milepost 16.21 and milepost 17.00, NLR's lease only extended to milepost 16.98, explaining the 0.02-mile difference in mileages sought by BNSF and NLR.

traffic on the line to be rerouted; (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 Surface Transportation 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 1105.12 (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 discontinuance of service 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 6, 2007, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues and formal expressions of intent to file an OFA for continued rail service under 49 CFR 1152.27(c)(2),<sup>3</sup> must be filed by June 18, 2007.<sup>4</sup> Petitions to reopen must be filed by June 26, 2007, with: Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001.

A copy of any petition filed with the Board should be sent to NLR's representative: Karl Morell, Ball Janik LLP, 1455 F Street, NW., Suite 225, Washington, DC 20005.

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

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

Decided: May 30, 2007.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. E7-10772 Filed 6-5-07; 8:45 am]

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<sup>3</sup> Each OFA must be accompanied by the filing fee, which currently is set at \$1,300. See 49 CFR 1002.2(f)(25).

<sup>4</sup> Because this is a discontinuance proceeding and not an abandonment, trail use/rail banking and public use conditions are not appropriate. Likewise, no environmental or historical documentation is required here under 49 CFR 1105.6(c) and 1105.8(b), respectively.

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 31, 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 6, 2007 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-2051.

*Type of Review:* Extension.

*Title:* Credit for Federal Telephone Excise Tax Paid.

*Form:* 8913.

*Description:* In May 2006, the IRS issued Notice 2006-50 stating "taxpayers may be entitled to request a credit or refund of the federal excise tax on nontaxable telephone service. The refund period is for nontaxable service billed after February 28, 2003 and before August 1, 2006. The credit or refund must be claimed on a 2006 income tax return. Form 8913 has been developed to allow taxpayers to compute the actual amount of refund for each month of the 14 refund periods. Taxpayers must also calculate the interest due on the refund. Factors have been provided for each refund period. The tax and interest is combined on Form 8913 and one amount is transferred to the appropriate income tax return. The burden hours were decreased due to SOI Research providing more realistic filing figures based on actual filings of the form.

*Respondents:* Businesses and other for-profit institutions.

*Estimated Total Burden Hours:* 67,608,000 hours.

*OMB Number:* 1545-1603.

*Type of Review:* Extension.

*Title:* REG-104691-97 (Final) Electronic Tip Report.

*Description:* The regulations provide rules authorizing employers to establish electronic systems for use by their tipped employees in reporting tips to their employer. The information will be used by employers to determine the amount of income tax and FICA tax to

withhold from the tipped employee's wages.

*Respondents:* Businesses and other for-profit institutions.

*Estimated Total Burden Hours:* 600,000 hours.

*OMB Number:* 1545-1081.

*Type of Review:* Extension.

*Title:* Request for Extension of Time to File Information Returns.

*Form:* 8809.

*Description:* Form 8809 is used to request an extension of time to file certain information returns. It is used by IRS to process requests expeditiously and to track from year to year those who repeatedly ask for an extension.

*Respondents:* Businesses or other for-profit institutions.

*Estimated Total Burden Hours:* 162,500 hours.

*OMB Number:* 1545-0754.

*Type of Review:* Extension.

*Title:* LR-255-81 (Final) Substantiation of Charitable Contributions.

*Description:* Congress intended that the IRS prescribe rules and requirements to assure substantiation and verification of charitable contributions. The regulations serve these purposes.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 2,158,000 hours.

*OMB Number:* 1545-0782.

*Type of Review:* Extension.

*Title:* LR-7 (TD 6629) Final, Limitation on Reduction in Income Tax Liability Incurred to the Virgin Islands.

*Description:* The Tax Reform Act of 1986 repealed the mandatory reporting and recordkeeping requirements of section 934(d) (1954 Code). The prior exception to the general rule of section 934 (1954 Code) to prevent the Government of the Virgin Islands from granting tax rebates with regard to taxes attributable to income derived from sources within the U.S. was contingent upon the taxpayer's compliance with the reporting requirements of section 934(d).

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 184 hours.

*OMB Number:* 1545-0786.

*Type of Review:* Extension.

*Title:* INTL-50-86 (Final) (TD 8110) Sanctions on Issuers and Holders of Registration-Required Obligations Not in Registered Form.

*Description:* The Internal Revenue Service needs the information in order to ensure that purchasers of bearer obligations are not U.S. persons (other

than those permitted to hold obligations under section 165(j)) and to ensure that U.S. persons holding bearer obligations properly report income and gain on such obligations. The people reporting will be institutions holding bearer obligations.

*Respondents:* Businesses and other for-profit institutions.

*Estimated Total Burden Hours:* 39,742 hours.

*OMB Number:* 1545-0773.

*Type of Review:* Extension.

*Title:* TD 8172 (Final) Qualification of Trustee or Like Fiduciary in Bankruptcy.

*Description:* IRC section 6036 requires executors or receivers to advise the district director of their appointment or authorization to act. This information is necessary so that IRS will know of the proceedings and who to contact for delinquent returns or taxes.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 12,500 hours.

*OMB Number:* 1545-1722.

*Type of Review:* Extension.

*Title:* Extraterritorial Income Exclusion.

*Form:* 8873.

*Description:* A taxpayer uses Form 8873 to claim the gross income exclusion provided for by section 114 of the Internal Revenue Code.

*Respondents:* Businesses or other for-profit institutions.

*Estimated Total Burden Hours:* 19,087,500 hours

*OMB Number:* 1545-1013.

*Type of Review:* Extension.

*Title:* Return of Excise Tax on Undistributed Income of Real Estate Investment Trusts.

*Form:* 8612.

*Description:* Form 8612 is used by real estate investment trusts to compute and pay the excise tax on undistributed income imposed under section 4981. IRS uses the information to verify that the correct amount of tax has been reported.

*Respondents:* Businesses or other for-profit institutions.

*Estimated Total Burden Hours:* 196 hours.

*OMB Number:* 1545-0213.

*Type of Review:* Extension.

*Title:* Annual Certification of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax.

*Form:* 5578.

*Description:* Form 5578 is used by private schools that do not file Schedule A (Form 990) to certify that they have a racially nondiscriminatory policy toward students as outlined in Rev. Proc

75-50. The Internal Revenue Service uses the information to help ensure that the school is maintaining a nondiscriminatory policy in keeping with its exempt status.

*Respondents:* Not-for-profit institutions.

*Estimated Total Burden Hours:* 3,730 hours.

*OMB Number:* 1545-1748.

*Type of Review:* Revision.

*Title:* REG-106917-99 (Final) Changes in Accounting Periods.

*Description:* Section 1.441-2(b)(1) requires certain taxpayers to file statements on their federal income tax returns to notify the Commissioner of the taxpayers' election to adopt a 52-53 week taxable year. Section 1.442-1(b)(4) provides that certain taxpayers must establish books and records that clearly reflect income for the short period involved when changing their taxable year to a fiscal taxable year. Section 1.442-1(d) requires a newly married husband or wife to file a statement with their short period return when changing to the other spouse's taxable year.

*Respondents:* Businesses and other for-profit institutions.

*Estimated Total Burden Hours:* 500 hours.

*OMB Number:* 1545-1878.

*Type of Review:* Extension.

*Title:* IRS e-file Signature Authorization for an Exempt Organization.

*Form:* 8879-EO.

*Description:* Form 8879-EO authorizes an officer of an exempt organization and electronic return originator (ERO) to use a personal identification number (PIN) to electronically sign an organization's electronic income tax return and, if applicable, Electronic Funds Withdrawal Consent.

*Respondents:* Not-for-profit institutions.

*Estimated Total Burden Hours:* 3,432 hours.

*OMB Number:* 1545-0201.

*Type of Review:* Extension.

*Title:* Request for Change in Plan/Trust Year.

*Form:* 5308.

*Description:* Form 5308 is used to request permission to change the plan or trust year for a pension benefit plan. The information submitted is used in determining whether IRS should grant permission for the change.

*Respondents:* Businesses or other for-profit institutions.

*Estimated Total Burden Hours:* 339 hours.

*OMB Number:* 1545-0874.

*Type of Review:* Extension.

**Title:** Carryforward Election of Unused Private Activity Bond Volume Cap.

**Description:** Section 146(f) of the Internal Revenue Code requires that issuing authorities of certain types of tax-exempt bonds must notify the IRS if they intend to carry forward the unused limitation for specific projects. The IRS uses the information to complete the required study of tax-exempt bonds (required by Congress).

**Respondents:** Businesses and other for-profit institutions.

**Estimated Total Burden Hours:** 132,200 hours.

**OMB Number:** 1545-1710.

**Type of Review:** Extension.

**Title:** Revenue Procedure 2001-9, Form 940 e-file Program.

**Form:** 4506-T.

**Description:** Revenue Procedure 2001-9 provides guidance and the requirements for participating in the form 940 e-file.

**Respondents:** Businesses and other for-profit institutions.

**Estimated Total Burden Hours:** 207,125 hours.

**OMB Number:** 1545-0954.

**Type of Review:** Extension.

**Title:** Return for Nuclear

Decommissioning Funds and Certain Related Persons.

**Description:** A nuclear utility files Form 1120-ND to report the income and taxes of a fund set up by the public utility to provide cash for the dismantling of the nuclear power plant. The IRS uses Form 1120-ND to determine if the fund income taxes are correctly computed and if a person related to the fund or the nuclear utility must pay taxes on self-dealing.

**Respondents:** Businesses and other for-profit institutions.

**Estimated Total Burden Hours:** 3,259 hours.

**OMB Number:** 1545-0685.

**Type of Review:** Extension.

**Title:** Export Exemption Certificate.

**Form:** 1363.

**Description:** This form is used by carriers of property by air to justify the tax-free transport of property. It is used by IRS as proof of tax exempt status of each shipment.

**Respondents:** Businesses or other for-profit institutions.

**Estimated Total Burden Hours:** 450,000 hours.

**OMB Number:** 1545-1070.

**Type of Review:** Extension.

**Title:** TD 8223, Temporary, Branch Tax; TD 8432, Final and Temporary, Branch Profits Tax; and TD 8657, Final and Temporary, Regulations on Effectively Connected Income and the Branch Profits Tax.

**Description:** The regulations explain how to comply with section 884, which imposes a tax on the earnings of a foreign corporation's branch that are removed from the branch and which subjects interest paid by the branch, and certain interest deducted by the foreign corporation to tax.

**Respondents:** Businesses or other for-profit institutions.

**Estimated Total Burden Hours:** 12,694 hours.

**OMB Number:** 1545-1338.

**Type of Review:** Extension.

**Title:** PS-103-90 (Final) Election Out of Subchapter K for Producers of Natural Gas.

**Description:** Under section 1.761-2(d)(5)(i), gas producers subject to gas balancing agreements on the regulation's effective date are to file Form 3115 and certain additional information to obtain the Commissioner's consent to a change in method of accounting to either of the two new permissible accounting methods in the regulations.

**Respondents:** Businesses or other for-profit institutions.

**Estimated Total Burden Hours:** 5 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. E7-10866 Filed 6-5-07; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Alcohol and Tobacco Tax and Trade Bureau

#### Proposed Information Collections; Comment Request

**AGENCY:** Alcohol and Tobacco Tax and Trade Bureau (TTB), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** As part of our continuing effort to reduce paperwork and respondent burden, and as required by the Paperwork Reduction Act of 1995, we invite comments on the proposed or continuing information collections listed below in this notice.

**DATES:** We must receive your written comments on or before August 6, 2007.

**ADDRESSES:** You may send comments to Mary A. Wood, Alcohol and Tobacco Tax and Trade Bureau, at any of these addresses:

- P.O. Box 14412, Washington, DC 20044-4412;
- 202-927-8525 (facsimile); or
- [formcomments@ttb.gov](mailto:formcomments@ttb.gov) (e-mail).

Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form or recordkeeping requirement number, and OMB number (if any) in your comment. If you submit your comment via facsimile, send no more than five 8.5 x 11 inch pages in order to ensure electronic access to our equipment.

**FOR FURTHER INFORMATION CONTACT:** To obtain additional information, copies of the information collection and its instructions, or copies of any comments received, contact Mary A. Wood, Alcohol and Tobacco Tax and Trade Bureau, P.O. Box 14412, Washington, DC 20044-4412; or telephone 202-927-8210.

#### SUPPLEMENTARY INFORMATION:

##### Request for Comments

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau, as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to comment on the proposed or continuing information collections listed below in this notice, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

Comments submitted in response to this notice will be included or summarized in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments are part of the public record and subject to disclosure. Please not do include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether this information collection is necessary for the proper performance of the agency's functions, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the information collection's burden; (c) ways to enhance the quality, utility, and clarity of the information collected; (d) ways to minimize the information collection's burden 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 the requested information.