

Electro-Motive Diesels, Inc.

(Waiver Petition Docket Number FRA-2007-0031)

The Electric-Motive Diesels, Inc. (EMD) seeks a temporary waiver of compliance from certain provisions of 49 CFR Part 232, *Brake System Safety Standards for Freight and Other Non-Passenger Trains and Equipment*. Specifically, the requirements for equipping new locomotives with the ability to display in "real-time" in the cab of the controlling (lead) locomotive the total train dynamic brake retarding force available in the train, as prescribed in § 232.309(g)(2).

EMD is making this request due to a shortage of a critical component required for the system. This will affect up to 40 locomotives that EMD will be delivering to BNSF Railway during January and February, 2008, that will not have the ability to communicate dynamic brake status with other locomotives in the consist. EMD states that this non-compliant condition will be corrected within 184 days, at the locomotive's second quarterly inspection. EMD states that they will provide the specific locomotive road numbers to FRA after the locomotives are shipped and will follow-up with notification when they are brought into compliance. In support of the waiver request, EMD notes that all of these units are equipped to display the train deceleration rate presently allowed as an alternative for rebuilt locomotives as prescribed in § 232.109(h)(2).

Communications received within 15 days of the date of this notice will be considered by FRA before final action is taken. Comments received after that date will be considered as far as practicable. Since this portion of the regulations did not become effective until late 2007, and only applies to new locomotives placed in service after October 2007, FRA reserves the right to grant temporary relief prior to the expiration of the comment period so that EMD may meet existing contracts. FRA expects the railroads to operate these non-compliant locomotives under the same requirements as prescribed in § 232.109, *Dynamic Brake Requirements*, for locomotives not equipped with the ability to display this real-time dynamic brake information to the locomotive engineer.

Interested parties are invited to participate in these proceedings by submitting written views, data, or comments. FRA does not anticipate scheduling a public hearing in connection with these proceedings since the facts do not appear to warrant a hearing. If any interested party desires

an opportunity for oral comment, they should notify FRA, in writing, before the end of the comment period and specify the basis for their request.

All communications concerning these proceedings should identify the appropriate docket number (e.g., Waiver Petition Docket Number FRA-2007-0031) and may be submitted by any of the following methods:

Web site: <http://www.regulations.gov>.

Follow the online instructions for submitting comments.

Fax: 202-493-2251.

Mail: Docket Operations Facility, U.S. Department of Transportation, 1200 New Jersey Avenue, SE., W12-140, Washington, DC 20590.

Hand Delivery: 1200 New Jersey Avenue, SE., Room W12-140, Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

All written communications concerning these proceedings are available for examination during regular business hours (9 a.m.-5 p.m.) at the above facility. All documents in the public docket are also available for inspection and copying on the Internet at the docket facility's Web site at <http://www.regulations.gov>.

Anyone is able to search the electronic form of any written communications and comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). You may review DOT's complete Privacy Act Statement in the **Federal Register** published on April 11, 2000 (Volume 65, Number 70; Pages 19477-78).

Issued in Washington, DC, on January 9, 2008.

Grady C. Cothen, Jr.,

Deputy Associate Administrator for Safety Standards and Program Development.

[FR Doc. E8-685 Filed 1-15-08; 8:45 am]

BILLING CODE 4910-06-P

DEPARTMENT OF TRANSPORTATION**National Highway Traffic Safety Administration**

[U.S. DOT Docket Number NHTSA-2007-0034]

Reports, Forms, and Recordkeeping Requirements

AGENCY: National Highway Traffic Safety Administration (NHTSA), Department of Transportation.

ACTION: Correction notice.

SUMMARY: This document corrects the OMB Control Number of the notice published December 6, 2007 (72 FR 68955) for Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*, OMB Control Number 2127-0506).

DATES: Comments must be received on or before February 4, 2008.

FOR FURTHER INFORMATION CONTACT: Mr. Markus Price at the National Highway Traffic Safety Administration, Office of Crash Avoidance Standards, 1200 New Jersey Avenue, SE., West Building, Room W43-472, Washington, DC 20590. Mr. Price's telephone number is (202-366-0098). Please identify the relevant collection of information by referring to its OMB Control Number.

SUPPLEMENTARY INFORMATION: The National Highway Traffic Safety Administration is correcting the OMB Control Number 2127-0505 to reflect the correct OMB Control Number 2127-0506 in the December 6, 2007 notice. All previous information associated with the notice published December 6, 2007 remains the same.

Issued on: January 11, 2008.

Stephen R. Kratzke,

Associate Administrator for Rulemaking.

[FR Doc. E8-731 Filed 1-15-08; 8:45 am]

BILLING CODE 4910-59-P

DEPARTMENT OF THE TREASURY**Submission for OMB Review; Comment Request**

January 9, 2008.

The Department of the Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the date of publication of this notice. 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 February 15, 2008 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1925.

Type of Review: Revision.

Title: REG-125628-01 (Final) Revision of Income Tax Regulations under Sections 358, 367, 884, and 6038B dealing with statutory mergers or

consolidations under section 368(a)(1)(A).

Description: The regulations provide rules regarding the merger or consolidation of domestic or foreign corporations.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 50 hours.

OMB Number: 1545-0200.

Type of Review: Extension.

Title: Application for Determination for Adopters of Master or Prototype or Volume Submitter Plans.

Form: 5307.

Description: This form is filed by employers or plan administrators who have adopted a prototype plan approved by the IRS National Office or a regional prototype plan approved by the IRS District Director to obtain a ruling that the plan adopted is qualified under IRC sections 401(a) and 501(a). It may not be used to request a letter for a multiple employer plan.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 5,115,000 hours.

OMB Number: 1545-0229.

Type of Review: Extension.

Title: Short Form Application for Determination for Minor Amendment of Employee Benefit Plan.

Form: 6406.

Description: This form is used by certain employee plans who want a determination letter or an amendment to the plan. The information gathered will be used to decide whether the plan is qualified under section 401(a).

Respondents: Businesses and other for-profits.

Estimated Total Burden Hours: 538,250 hours.

OMB Number: 1545-1476.

Type of Review: Extension.

Title: INTL-3-95 (Final) Source of Income From Sales of Inventory and Natural Resources Produced in One Jurisdiction and Sold in Another Jurisdiction.

Description: The information requested is necessary for the Service to audit taxpayers' returns to ensure taxpayers have properly determined the source of income from sales of inventory produced in one country and sold in another.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 1,125 hours.

OMB Number: 1545-0633.

Type of Review: Extension.

Title: Notices 437, 437-A, 438 and 466, Notice of Intention to Disclose.

Description: Notice is required by 26 U.S.C. 6110(f). A reply is necessary if the recipient disagrees with the Service's proposed deletions. The Service uses the reply to consider the propriety of making additional deletions to the public inspection version of written determinations or related background file documents.

Respondents: Individuals or households.

Estimated Total Burden Hours: 2,625 hours.

OMB Number: 1545-1384.

Type of Review: Extension.

Title: Taxpayer Statement Regarding Refund.

Form: 3911.

Description: If taxpayer inquires about their non-receipt of refund (or lost or stolen refund) and the refund has been issued, the information and taxpayer signature are needed to begin tracing action.

Respondents: Individuals or households.

Estimated Total Burden Hours: 46,160 hours.

OMB Number: 1545-1821.

Type of Review: Extension.

Title: REG-148867-03 (Final)

Description: Disclosure of Returns and Return Information in Connection with Written Contracts or Agreements for the Acquisition of Property and Services for Tax Administration.

Description: The regulations clarify that redisclosures of returns and return information by contractors to agents or subcontractors are permissible, and that the penalty provisions, written notification requirements, and safeguard requirements are applicable to these agents and subcontractors. Section 301.6103(n)-1(d) of the proposed regulations require that contractors, agents, and subcontractors who receive returns or return information under the proposed regulations must provide written notice to their officers and employees of the purposes for which returns or return information may be used and of the potential civil and criminal penalties for unauthorized inspections or disclosures, including informing them of the imposition of punitive damages in the case of a willful inspection or disclosure or an inspection or disclosure which is the result of gross negligence. Section 301.6103(n)-1(e)(3) of the proposed regulations require that before the execution of a contract or agreement for the acquisition of property or services under which returns or return information will be disclosed, the contract or agreement must be made available to the IRS.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 250 hours.

OMB Number: 1545-1642.

Type of Review: Extension.

Title: REG-104072-97 (Final)

Description: Recharacterizing Financing Arrangements Involving Fast-Pay Stock.

Description: Section 1.7701(i)-3 recharacterizes fast-pay arrangements. Certain participants in such arrangements must file a statement that includes the name of the corporation that issued the fast-pay stock, and (to the extent the filing taxpayer knows or has reason to know) the terms of the fast-pay stock, the date on which it was issued, and the names and taxpayer identification numbers of any shareholders of any class of stock that is not traded on an established securities market.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 50 hours.

OMB Number: 1545-2081.

Type of Review: Extension.

Title: Form 8879-EX, IRS e-file Signature Authorization for Forms 720, 2290, and 8849.

Form: 8879-EX.

Description: The Form 8879-EX, IRS e-file Signature Authorization for Forms 720, 2990, and 8849, will be used in the Modernized e-File program. Form 8879-EX authorizes an taxpayer and an electronic return originator (ERO) to use a personal identification number (PIN) to electronically sign an electronic excise tax return and, if applicable, authorize an electronic funds withdrawal.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 46,800 hours.

OMB Number: 1545-1349.

Type of Review: Extension.

Title: Cognitive and Psychological Research.

Description: This research improves the quality of the data collection by examining the psychological and cognitive aspects of methods and procedures such as: interviewing processes, forms redesign, survey and tax collection technology and operating procedures (internal and external in nature).

Respondents: Individuals or households.

Estimated Total Burden Hours: 37,500 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. E8-620 Filed 1-15-08; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

January 10, 2008.

The Department of the Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the date of publication of this notice. 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 February 15, 2008 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-2082.

Type of Review: Extension.

Title: Excise Tax Declaration for an IRS e-file Return.

Form: 8453-EX.

Description: The Form 8453-EX, Excise Tax Declaration for an IRS e-file Return, will be used in the Modernized e-File program. This form is necessary to enable the electronic filing of Forms 720, 2290, and 8849. The authority to e-file Form 2290 is Internal Revenue Code section 4481(e), as added by section 867(c) of Public Law 108-357.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 42,600 hours.

OMB Number: 1545-1637.

Type of Review: Extension.

Title: REG-106177-98 (Final) Adequate Disclosure of Gifts.

Description: The information requested in regulation section 301.6501(c)-1(f) (2) that must be provided on a gift tax return is necessary to give the IRS a complete and accurate description of the transfer in order to begin the running of the statute

of limitations on the gift. Prior to the expiration of the statute of limitations, a gift tax may be assessed and the value may be adjusted in order to determine the value of prior taxable gifts for estate and gift tax purposes.

Respondents: Individuals or households.

Estimated Total Burden Hours: 1 hour.

OMB Number: 1545-1916.

Type of Review: Extension.

Title: REG-159824-04 (NPRM)

Regulations Governing Practice Before the Internal Revenue Service.

Description: These regulations set forth minimum standards for State or local bond options.

Respondents: Individuals or households.

Estimated Total Burden Hours: 30,000 hours.

OMB Number: 1545-1471.

Type of Review: Extension.

Title: REG-209626-93 (Final) Notice, Consent, and Election Requirements under sections 411(a)(11) and 417.

Description: These regulations concern the ability to make a distribution from a qualified plan within 30 days of giving the participant a written explanation of the distribution options provided the plan administrator informs the participant of the right to have at least 30 days to consider the options.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 8,333 hours.

OMB Number: 1545-1462.

Type of Review: Extension.

Title: PS-268-82 (Final) Definitions Under Subchapter S of the Internal Revenue Code

Description: The regulations provide definitions and special rules under Code section 1377 which affect S corporations and their shareholders.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 1,000 hours.

OMB Number: 1545-1628.

Type of Review: Extension.

Title: REG-118620-97 (Final) Communications Excise Tax; Prepaid Telephone Cards.

Form: 3911.

Description: Carriers must keep certain information documenting their sales of prepaid telephone cards to other carriers to avoid responsibility for collecting tax. The regulations provide rules for the application of the communication excise tax to prepaid telephone cards.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 34 hours.

OMB Number: 1545-1612.

Type of Review: Extension.

Title: REG-209830-96 (Final) Estate and Gift Tax Marital Deduction.

Description: The information requested in regulation section 20.2056(b)-7(d)(3)(ii) is necessary to provide a method for estates of decedents whose estate tax returns were due on or before February 18, 1997, to obtain an extension of time to make the qualified terminable interest property (QTIP) election under section 2056(b)(7)(B)(v).

Respondents: Individuals or households.

Estimated Total Burden Hours: 1 hour.

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. E8-656 Filed 1-15-08; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Open Meeting of the Advisory Committee on the Auditing Profession

AGENCY: Office of the Undersecretary for Domestic Finance, Treasury.

ACTION: Notice of meeting.

SUMMARY: The Department of the Treasury's Advisory Committee on the Auditing Profession will convene a meeting on Monday, February 4, 2008, in the Town and Gown Room of the University of Southern California, 665 Exposition Boulevard, Los Angeles, California, beginning at 1:30 p.m. Pacific Time. The meeting will be open to the public.

DATES: The meeting will be held on Monday, February 4, 2008 at 1:30 p.m. Pacific Time.

ADDRESSES: The Advisory Committee will convene a meeting in the Town and Gown Room of the University of Southern California, 665 Exposition Boulevard, Los Angeles, California. The public is invited to submit written statements with the Advisory Committee by any of the following methods: