

file an OFA under 49 CFR 1152.27(c)(2),<sup>3</sup> and trail use/rail banking requests under 49 CFR 1152.29 must be filed by December 1, 2008. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by December 10, 2008, 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 CSXT's representative: Kathryn R. Barney, CSX Transportation, Inc., 500 Water Street, J-150, Jacksonville, FL 32202.

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

CSXT has filed environmental and historic reports that address the effects, if any, of the abandonment on the environment and historic resources. SEA will issue an environmental assessment (EA) by November 25, 2008. 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), CSXT 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 CSXT's filing of a notice of consummation by November 20, 2009, 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 [www.stb.dot.gov](http://www.stb.dot.gov).

Decided: November 13, 2008.

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.

<sup>3</sup> Effective July 18, 2008, the filing fee for an OFA increased to \$1,500. See *Regulations Governing Fees for Services Performed in Connection with Licensing and Related Services—2008 Update*, STB Ex Parte No. 542 (Sub-No. 15) (STB served June 18, 2008).

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

**Kulunie L. Cannon,**  
*Clearance Clerk.*

[FR Doc. E8-27418 Filed 11-19-08; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

November 14, 2008.

The Department of 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, and 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before December 22, 2008 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-2103.

*Type of Review:* Extension.

*Title:* REG-146895-05—Election to Expense Certain Refineries (NPRM); TD 9412 (Temp. Regs.).

*Description:* The regulations provide guidance with respect to section 179C, which provides a taxpayer can elect to treat 50% of the cost of "qualified refiner property" as a deductible expense not chargeable to capital account. The taxpayer may not claim a deduction under section 179C for any taxable year unless the taxpayer files a report with the Secretary containing information with respect to the operation of the taxpayer's refinery. The report must specify (i) the name and address of the refinery; (ii) which production capacity requirement under section 179C(e) the taxpayer's qualified refinery qualifies under; (iii) whether the production capacity requirements of section 179C(e)(1) or 179C(e)(2) have been met. The regulations also provide that if the taxpayer is a cooperative described in section 1381, and one or more persons directly holding an ownership interest in the taxpayer are organizations described in section 1381, the taxpayer/cooperative can elect to allocate all or a portion of the deduction allowable under section 179C to those

persons. If the taxpayer cooperative makes such an election, it must provide written notice of the amount of the allocation to any owner receiving an allocation by written notice on Form 1099-PAT "Taxable Distributions Received from Cooperatives." The collection of information in the proposed and temporary regulations involves a written notice.

*Respondents:* Private Sector.

*Estimated Total Burden Hours:* 120 hours.

*OMB Number:* 1545-1002.

*Type of Review:* Extension.

*Form:* 8621.

*Title:* Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund.

*Description:* Form 8621 is Filed by a U.S. shareholder who owns stock in a foreign investment company. The form is used to report income, make an election to extend the time for payment of tax, and to pay an additional tax and interest amount. The IRS uses Form 8621 to determine if these shareholders have correctly reported amounts of income, made the election correctly, and have correctly computed the additional tax and interest amount.

*Respondents:* Private Sector.

*Estimated Total Burden Hours:* 42,003 hours.

*OMB Number:* 1545-1421.

*Type of Review:* Extension.

*Title:* IA-62-93 (Final) Certain Elections Under the Omnibus Budget Reconciliation Act of 1993.

*Description:* These regulations establish various elections enacted by the Omnibus Budget Reconciliation Act of 1993 (Act). The regulations provide guidance that enable taxpayers to take advantage of various benefits provided by the Act and the Internal Revenue Code.

*Respondents:* Private Sector.

*Estimated Total Burden Hours:* 202,500 hours.

*OMB Number:* 1545-1500.

*Type of Review:* Extension.

*Form:* 8850.

*Title:* Pre-Screening Notice and Certification Request for the Work Opportunity and Welfare-to-Work Credits.

*Description:* A job applicant completes and signs, under penalties of perjury, the top portion of the form to indicate that he or she is a member of a targeted group. If the employer has a belief that the applicant is a member of a targeted group, the employer signs the other portion of the form under penalties of perjury and submits it to the SESA as part of a written request for certification.

*Respondents:* Private Sector.  
*Estimated Total Burden Hours:* 1,596,000 hours.

*OMB Number:* 1545-0143.  
*Type of Review:* Extension.  
*Form:* 2290-SP, 2290, 2290-FR.  
*Title:* Heavy Highway Vehicle Use Tax Return.

*Description:* Form 2290 is used to compute and report the tax imposed by section 4481 on the highway use of certain motor vehicles. The information is used to determine whether the taxpayer has paid the correct amount of tax.

*Respondents:* Private Sector.  
*Estimated Total Burden Hours:* 27,548,640 hours.

*OMB Number:* 1545-1686.  
*Type of Review:* Extension.  
*Form:* 13976.  
*Title:* REG-103043-05 (Final) Material Advisor of Reportable Transaction Must Keep List of Advisees, etc. (previously REG-103736-00, Requirement to Maintain List of Investors in Potentially Abusive Tax Shelters.

*Description:* The regulations provide guidance on the requirement under section 6112 to maintain a list of investors in potentially abusive tax shelters. As per regulations section 301.6112-1(b)(1), the form provides material advisors a format for preparing and maintaining the itemized statement component of the list with respect to a reportable transaction. This form contains space for all of the elements required by regulations section 301.6112-1(b)(3)(i). Material advisors may use this form as a template for creating a similar form on a software program used by the material advisor. If a material advisor is required to maintain a list under a prior version of the regulations, this form may be modified or a similar form containing all the information required under the prior version of the regulations may be created and used.

*Respondents:* Private Sector.  
*Estimated Total Burden Hours:* 50,000 hours.

*OMB Number:* 1545-1519.  
*Type of Review:* Extension.  
*Form:* 1099-LTC.  
*Title:* Long-Term Care and Accelerated Death Benefits.

*Description:* Under the terms of IRC sections 7702B and 101g, qualified long-term care and accelerated death benefits paid to chronically ill individuals are treated as amounts received for expenses incurred for medical care. Amounts received on a per diem basis in excess of \$175 per day are taxable. Section 6050Q requires all such amounts to be reported.

*Respondents:* Private Sector.  
*Estimated Total Burden Hours:* 18,181 hours.

*OMB Number:* 1545-1662.  
*Type of Review:* Extension.  
*Title:* REG-121063-97 (TD 8972—Final) Averaging of Farm Income.

*Description:* Code section 1301 allows an individual engaged in a farming business to elect to reduce his or her regular tax liability by treating all or a portion of the current year's farming income as if it had been earned in equal proportions over the prior three years. The regulation provides that the election for averaging farm income is made by filing Schedule J of Form 1040, which is also used to record and total the amount of tax for each year of the four year calculation.

*Respondents:* Private Sector.  
*Estimated Total Burden Hours:* 1 hour.

*OMB Number:* 1545-2105.  
*Type of Review:* Extension.  
*Title:* Notice 2008-56, Relief from Certain Low-Income Housing Credit Requirements Due to Severe Storms and Flooding in Indiana.

*Description:* The Internal Revenue Service is suspending certain requirements under section 42 of the Internal Revenue Code for low-income housing credit projects in the United States to provide emergency housing relief needed as a result of the devastation caused by severe storms and flooding in Indiana beginning on June 6, 2008.

*Respondents:* Individuals and households.  
*Estimated Total Burden Hours:* 125 hours.

*OMB Number:* 1545-1237.  
*Type of Review:* Extension.  
*Title:* REG-209831-96 (TD 8823 (Final)) Consolidated Returns—Limitation on the Use of Certain Losses and Deductions.

*Description:* Section 1502 provides for the promulgation of regulations with respect to corporations that file consolidated income tax returns. These regulations amend the current regulations regarding the use of certain losses and deductions by such corporations.

*Respondents:* Private Sector.  
*Estimated Total Burden Hours:* 2,000 hours.

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

*OMB Reviewer:* Nicholas A. Fraser, (202) 395-5887, Office of Management and Budget, Room 10235, New

Executive Office Building, Washington, DC 20503.

**Celina Elphage,**  
*Treasury PRA Clearance Officer.*  
[FR Doc. E8-27625 Filed 11-19-08; 8:45 am]  
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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

November 13, 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 publication date 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 December 22, 2008 to be assured of consideration.

### Community Development Financial Institutions Fund

*OMB Number:* 1559-0005.  
*Type of Review:* Reinstatement with Change.  
*Title:* Bank Enterprise Award Program Application.  
*Form:* CDFI-0002.

*Description:* The BEA Program provides incentives to insured depository institutions to increase their support of CDFIs and their activities in economically distressed communities.

*Respondents:* Businesses and other for-profit institutions.  
*Estimated Total Burden Hours:* 900 hours.

*Clearance Officer:* Ashanti McCallum (202) 622-9018, Community Development Financial Institutions Fund, Department of the Treasury, 601 13th Street, NW., Suite 200 South, Washington, DC 20005.

*OMB Reviewer:* Nicolas Fraser (202) 395-5887, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Robert Dahl,**  
*Treasury PRA Clearance Officer.*  
[FR Doc. E8-27627 Filed 11-19-08; 8:45 am]  
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