

measure (ASM) at West El Camino Avenue (DOT #833688D). This request for approval of an ASM is dismissed without prejudice, as 49 CFR 222.39(b) provides the process by which ASMs are approved.

A copy of the petition, as well as any written communications concerning the petition, is available for review online at [www.regulations.gov](http://www.regulations.gov) and in person at the U.S. Department of Transportation's (DOT) Docket Operations Facility, 1200 New Jersey Avenue SE., W12-140, Washington, DC 20590. The Docket Operations Facility is open from 9 a.m. to 5 p.m., Monday through Friday, except Federal Holidays.

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 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.

Communications received by June 11, 2012 will be considered by FRA before final action is taken. Comments received after that date will be considered as far as practicable.

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), or online at <http://www.dot.gov/privacy.html>.

Issued in Washington, DC, on April 23, 2012.

**Ron Hynes,**

*Acting Deputy Associate Administrator for Regulatory and Legislative Operations.*

[FR Doc. 2012-10204 Filed 4-26-12; 8:45 am]

**BILLING CODE 4910-06-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[Docket No. AB 585 (Sub-No. 5X)]

#### Dallas, Garland & Northeastern Railroad Company—Discontinuance of Trackage Rights Exemption—in Dallas County, TX

Dallas, Garland & Northeastern Railroad Company (DGNO) has filed a verified notice of exemption under 49 CFR, pt. 1152 subpart F—*Exempt Abandonments and Discontinuances of Service* to discontinue trackage rights over an approximately 6.04-mile line of railroad known as the Elam Branch between approximately milepost 308.80, near Elam, and approximately milepost 314.84, near Briggs, in Dallas County, Tex. (the Line).<sup>1</sup> The Line traverses United States Postal Service Zip Codes 75210, 75227, and 75217.

DGNO has certified that: (1) No local traffic has moved over the Line for at least 2 years; (2) any overhead traffic on the Line can be 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 Surface Transportation Board (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

<sup>1</sup>The Line is owned by Dallas Area Rapid Transit (DART). DGNO acquired by assignment from Union Pacific Railroad Company exclusive trackage rights over the Line. See *Dallas, Garland & Northeastern Railroad, Inc.—Trackage Rights Exemption—Dallas Area Rapid Transit*, FD 34248 (STB served Sept. 12, 2002). In 2003, Regional Rail Right of Way Company (RRROW), a Class III rail carrier and Texas corporation created by DART, acquired an exclusive, perpetual freight rail operating easement and all attendant freight rail common carrier obligations over the Line. See *Regional Rail Right of Way Co.—Acquisition & Operation Exemption—Lines of Dallas Area Rapid Transit*, FD 34347 (STB served June 3, 2003). DGNO continued to serve the Line under its trackage rights agreement with DART and UP. Upon discontinuance of service by DGNO over the Line, RRROW will continue to be a common carrier authorized to operate on the Line.

discontinuance of service shall be protected under *Oregon Short Line Railroad—Abandonment Portion Goshen Branch Between Firth & Ammon, in Bingham & Bonneville Counties, Idaho*, 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 May 29, 2012, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues and formal expressions of intent to file an OFA to subsidize continued rail service under 49 CFR 1152.27(c)(2)<sup>2</sup> must be filed by May 7, 2012.<sup>3</sup> Petitions to reopen must be filed by May 17, 2012, 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 DGNO's representative: Melanie B. Yasbin, Law Offices of Louis E. Gitomer, 600 Baltimore Avenue, Suite 301, Towson, MD 21204.

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 "[www.stb.dot.gov](http://www.stb.dot.gov)."

Decided: April 23, 2012.

By the Board, Rachel D. Campbell, Director, Office of Proceedings.

**Raina S. White,**  
*Clearance Clerk.*

[FR Doc. 2012-10149 Filed 4-26-12; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[Docket No. FD 35614]

#### Adams—Warnock Railway, Inc.—Lease and Operation Exemption—Norfolk Southern Railway Company

Adams—Warnock Railway, Inc. (AWRY), a noncarrier, has filed a verified notice of exemption under

<sup>2</sup>Because this is a discontinuance and not an abandonment, only OFAs to subsidize continued rail service are permitted. Each OFA must be accompanied by the filing fee, which currently is set at \$1,500. See 49 CFR 1002.2(f)(25).

<sup>3</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 historic documentation is required here under 49 CFR 1105.6(c) and 49 CFR 1105.8(b), respectively.

49 CFR 1150.31 to lease from Norfolk Southern Railway Company (NSR), and to operate, a line of railroad referred to as the Brampton Lead, beginning just beyond the northernmost turnout switch at NSR milepost FL 5.5 and extending approximately 5,684 feet in a (generally) northeasterly direction to the end of the track adjacent to the Savannah River in Garden City, Ga.

According to AWRY, there are no official mileposts on the line. AWRY notes that all turnouts on the line east of the NSR milepost FL 5.5 junction and all side and storage tracks that are connected to the line will be included in the lease agreement that is expected to be completed prior to the effective date of the exemption. AWRY points out that it will interchange traffic with NSR at Garden City. AWRY states that the agreement or agreements that will be executed by the parties will not contain any interchange commitments.

The parties intend to consummate the proposed transaction on or after May 11, 2012, the effective date of the exemption (30 days after the exemption was filed).

AWRY certifies that its projected annual revenues as a result of this transaction will not result in its becoming a Class I or Class II rail carrier. AWRY further certifies that its projected annual revenues as a result of this transaction will not exceed \$5 million.

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 effectiveness of the exemption. Stay petitions must be filed no later than May 4, 2012 (at least 7 days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD 35614, must be filed with the Surface Transportation Board, 395 E Street SW., Washington, DC 20423-0001. In addition, one copy of each pleading must be served on Robert A. Wimbish, Baker & Miller PLLC, 2401 Pennsylvania Ave. NW., Suite 300, Washington, DC 20037.

Board decisions and notices are available on our Web site at "[www.stb.dot.gov](http://www.stb.dot.gov)."

Decided: April 23, 2012.

By the Board, Rachel D. Campbell,  
Director, Office of Proceedings.

**Derrick A. Gardner,**  
Clearance Clerk.

[FR Doc. 2012-10216 Filed 4-26-12; 8:45 am]

BILLING CODE 4915-01-P

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 24, 2012.

The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before May 29, 2012 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestion for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.GOV](mailto:OIRA_Submission@OMB.EOP.GOV) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or on-line at [www.PRAComment.gov](http://www.PRAComment.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submission(s) may be obtained by calling (202) 927-5331, email at [PRA@treasury.gov](mailto:PRA@treasury.gov), or the entire information collection request maybe found at [www.reginfo.gov](http://www.reginfo.gov).

### Internal Revenue Service (IRS)

*OMB Number:* 1545-1146.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* TD 8444—Applicable Conventions Under the Accelerated Cost Recovery System PS-54-89.

*Abstract:* The regulations describe the time and manner of making the notation required to be made on Form 4562 under certain circumstances when the taxpayer transfer property in certain non-recognition transactions. The information is necessary to monitor compliance with the section 168 rules.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 70.

*OMB Number:* 1545-1959.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Contributions of Motor Vehicles, Boats, and Airplanes.

*Form:* 1098-C.

*Abstract:* Section 884 of the American Jobs Creation Act of 1004 (Pub. L. 108-357) added paragraph 12 to section

170(f) for contributions of used motor vehicles, boats, and airplanes. Section 170(f)(12) requires that a donee organization provide an acknowledgement to the donor of this type of property and is required to file the same information to the Internal Revenue Service. Form 1098-C may be used as the acknowledgement and it, or an acceptable substitute, must be filed with the IRS.

*Affected Public:* Private Sector: Not-for-profits institutions.

*Estimated Total Burden Hours:* 6,500.

*OMB Number:* 1545-1966.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* TD 9263—Income Attributable to Domestic Production Activities.

*Abstract:* This document contains final regulations concerning the deduction for income attributable to domestic production activities under section 199 of the Internal Revenue Code. Section 199 was enacted as part of the American Jobs Creation Act of 2004 (Act). The regulations will affect taxpayers engaged in certain domestic production activities.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 9,000.

*OMB Number:* 1545-1992.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* TD 9324—Designated Roth Contributions Under Section 402A.

*Abstract:* The regulations set forth the rules for taxation of distributions from Designated Roth Accounts which are a part of a 401(k) plan or 403(b) plan.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 828,000.

*OMB Number:* 1545-2120.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Revenue Procedure 2008-60: Election Involving the Repeal of the Bonding Requirement under § 42(j)(6).

*Abstract:* This revenue procedure affects taxpayers who are maintaining a surety bond or a Treasury Direct Account (TDA) to satisfy the low-income housing tax credit recapture exception in § 42(j)(6) of the Internal Revenue Code, as in effect on or before July 30, 2008. This revenue procedure provides the procedures for taxpayers to follow when making the election under section 3004(i)(2)(B)(ii) of the Housing Assistance Tax Act of 2008 (Pub. L. 110-289) to no longer maintain a surety bond or a TDA to avoid recapture.