

Please note that even after the comment closing date, we will continue to file relevant information in the Docket as it becomes available. Further, some people may submit late comments. Accordingly, we recommend that you periodically check the Docket for new material.

How can I read the comments submitted by other people?

You may read the materials placed in the docket for this document (e.g., the comments submitted in response to this document by other interested persons) at any time by going to <http://www.regulations.gov>. Follow the online instructions for accessing the dockets. You may also read the materials at the Docket Management Facility by going to the street address given above under **ADDRESSES**. The Docket Management Facility is open between 9 a.m. and 5 p.m. Eastern Time, Monday through Friday, except Federal holidays.

Authority: 49 U.S.C. 30111, 30168; delegation of authority at 49 CFR 1.50 and 501.8.

James F. Simons,

Director, Office of Regulatory Analysis and Evaluation.

[FR Doc. 2012-22779 Filed 9-14-12; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[Docket No. FD 35668]

Iowa Pacific Holdings, LLC and Permian Basin Railways—Continuance in Control Exemption—Rusk, Palestine & Pacific Railroad, LLC

Iowa Pacific Holdings, LLC (IPH) and its wholly owned subsidiary, Permian Basin Railways (PBR), have filed a verified notice of exemption pursuant to 49 CFR 1180.2(d)(2) to continue in control of Rusk, Palestine & Pacific Railroad, LLC (RP&P),¹ formerly American Heritage Railways of Texas, LLC (American), upon RP&P's becoming a Class III rail carrier. IPH and PBR filed a corrected copy of that notice on September 7, 2012.

In a concurrently filed verified notice of exemption, RP&P seeks Board approval to operate as a common carrier approximately 27 miles of railroad (the Line) between Rusk and Palestine, Tex.²

The Line has no mileposts. It is currently owned by the Texas Parks and Wildlife Authority and it is leased to the Texas State Railroad Authority, which has entered into an operating agreement with American/RP&P. American had been operating a noncommon carrier intrastate excursion passenger railroad over the Line using the name Texas State Railroad. RP&P plans to continue that service using the name Texas State Railroad and plans to restore common carrier freight service over the Line using the name "Rusk, Palestine & Pacific Railroad". *Rusk, Palestine & Pacific R.R.—Operation Exemption—Tex. State R.R. Auth.*, Docket No. FD 35669.

The transaction may be consummated on or after September 29, 2012 (the effective date of the exemption).

IPH and PBR subsidiary railroads include: (1) Chicago Terminal Railroad, located in and around Chicago, Ill.; (2) Mount Hood Railroad, located in Oregon; (3) San Luis & Rio Grande Railroad, located in Colorado; (4) Saratoga & North Creek Railway, located in New York; (5) Texas-New Mexico Railroad, located in New Mexico and Texas; and (6) West Texas & Lubbock Railway, located in Texas. IPH and PBR recently have obtained Board authority to continue in control of a new noncarrier subsidiary in California, the Santa Cruz and Monterey Bay Railway Company, upon its becoming a Class III rail carrier. *Iowa Pac. Holdings, LLC and Permian Basin Rys.—Continuance in Control Exemption—Santa Cruz and Monterey Bay Ry.*, FD 35632 (STB served Aug. 17, 2012).

IPH and PBR represent that: (1) The Line does not connect with any other railroads in the corporate family; (2) the transaction is not part of a series of anticipated transactions that would connect the Line with any other railroads in the corporate family; and (3) the transaction does not involve a Class I rail carrier. Therefore, the transaction is exempt from the prior approval requirements of 49 U.S.C. 11323. *See* 49 CFR 1180.2(d)(2).

Under 49 U.S.C. 10502(g), the Board may not use its exemption authority to relieve a rail carrier of its statutory obligation to protect the interests of its employees. Section 11326(c), however, does not provide for labor protection for transactions under 11324 and 11325 that involve only Class III rail carriers. Accordingly, the Board may not impose labor protective conditions here, because all of the carriers involved are Class III carriers.

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 September 21, 2012 (at least seven days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD 35668, 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 John D. Heffner, Strasburger & Price, LLP, 1700 K Street NW., Suite 640, Washington, DC 20006.

Board decisions and notices are available on our Web site at www.stb.dot.gov.

Decided: September 12, 2012.

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

Clearance Clerk,

Derrick A. Gardner.

[FR Doc. 2012-22841 Filed 9-14-12; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[Docket No. FD 35669]

Rusk, Palestine & Pacific Railroad, LLC—Operation Exemption—Texas State Railroad Authority

Rusk, Palestine & Pacific Railroad, LLC (RP&P), formerly American Heritage Railways of Texas, LLC (American), a noncarrier subsidiary of Iowa Pacific Holdings, LLC (IPH), has filed a verified notice of exemption under 49 CFR 1150.31 to operate approximately 27 miles of railroad¹ (the Line) between Rusk and Palestine, Tex., currently owned by the Texas Parks and Wildlife Authority. The Line is leased to the Texas State Railroad Authority, which has entered into an operating agreement with American/RP&P. American had been operating a noncommon carrier intrastate excursion passenger railroad over the Line using the name Texas State Railroad. RP&P plans to continue that service using the name Texas State Railroad and plans to restore common carrier freight service over the Line using the name RP&P.² RP&P also seeks incidental trackage rights for the purpose of interchange over approximately 1.3 miles of track owned and operated by the Union

¹ RP&P states there are no mileposts on the line.

² RP&P states that there are no agreements applicable to the line imposing any interchange commitments.

¹ RP&P is a wholly owned subsidiary of IPH.

² RP&P also seeks incidental trackage rights for the purpose of interchange over approximately 1.3 miles of track owned and operated by the Union Pacific Railroad Company (UP) that connects to UP's rail yard in Palestine, Tex.

Pacific Railroad Company (UP) that connects to UP's rail yard in Palestine, Tex.³

This transaction is related to a concurrently filed verified notice of exemption in *Iowa Pacific Holdings, LLC and Permian Basin Railways—Continuance in Control Exemption—Rusk, Palestine & Pacific Railroad, LLC*, Docket No. FD 35668, in which IPH and Permian Basin Railways seek to continue in control of RP&P, upon RP&P's becoming a Class III rail carrier.

The transaction may be consummated on or after September 29, 2012 (30 days after the notice of exemption was filed).

RP&P certifies that its projected annual revenues as a result of this transaction will not result in RP&P's becoming a Class I or Class II rail carrier and 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. Petitions for stay must be filed no later than September 21, 2012 (at least seven days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD 35669, 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 John D. Heffner, Strasburger & Price, LLP, 1700 K Street NW., Suite 640, Washington, DC 20006.

Board decisions and notices are available on our Web site at www.stb.dot.gov.

Decided: September 12, 2012.

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

Derrick A. Gardner,
Clearance Clerk.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

September 12, 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 October 17, 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 and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at PRA@treasury.gov.

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

Internal Revenue Service (IRS)

OMB Number: 1545-0190.

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

Title: Election to be treated as an Interest Charge DISC.

Form: 4876-A.

Abstract: A domestic corporation and its shareholders must elect to be an interest charge domestic international sales corporation (IC- DISC). Form 4876-A is used to make the election. IRS uses the information to determine if the corporation qualifies to be an IC- DISC.

Affected Public: Private Sector: Business or other for-profits.

Estimated Total Burden Hours: 6,360.

OMB Number: 1545-0973.

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

Title: Geographic Availability Statement.

Form: 8569.

Abstract: The data collected from this form is used by the executive panels responsible for screening internal and external applicants for the SES Candidate Development Program, and other executive position.

Affected Public: Individuals or Households.

Estimated Total Burden Hours: 84.

OMB Number: 1545-1251.

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

Title: TD 8437 (PS-5-91) Limitations on Percentage Depletion in the Case of Oil and Gas Wells (Final).

Abstract: Section 1.613A-3(e)(6)(i) of the regulations requires each partner to separately keep records of the partner's share of the adjusted basis of partnership oil and gas property.

Affected Public: Private Sector:

Business or other for-profits.

Estimated Total Burden Hours: 49,950.

OMB Number: 1545-1344.

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

Title: TD 8560 (CO-30-92)

Consolidated Returns—Stock Basis and Excess Loss Accounts, Earnings and Profits, Absorption of Deductions and Losses, Joining and Leaving Consolidated Groups, Worthless (Final).

Abstract: The reporting requirements affect consolidated taxpayers who will be making elections (if made) to treat certain loss carryovers as expiring and an election (if made) allocating items between returns. The information will facilitate enforcement of consolidated return regulations.

Affected Public: Private Sector: Business or other for-profits.

Estimated Total Burden Hours: 18,600.

OMB Number: 1545-1499.

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

Title: Revenue Procedure 2006-10, Acceptance Agents.

Abstract: Revenue Procedure 2006-10 describes application procedures for becoming an acceptance agent and the requisite agreement that an agent must execute with IRS.

Affected Public: Private Sector: Business or other for-profits.

Estimated Total Burden Hours: 24,960.

OMB Number: 1545-1541.

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

Title: Revenue Procedure 97-27, Changes in Methods of Accounting.

Abstract: The information requested in sections 6, 8, and 13 of Revenue Procedure 97-27 is required in order for the Commissioner to determine whether the taxpayer is properly requesting to change its method of accounting and the terms and condition of that change.

Affected Public: Private Sector: Business or other for-profits.

Estimated Total Burden Hours: 9,083.

OMB Number: 1545-1828.

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

³ On August 31, 2012, UP submitted a letter to the Board confirming that it is willing to enter into an interchange agreement with RP&P and that such an agreement has been drafted but not yet executed.