

The transaction was expected to be consummated on or after April 28, 2005.

If the 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.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34695, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, one copy of each pleading must be served on Linda J. Morgan, 1201 Pennsylvania Avenue, NW., Washington, DC 20004.

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

Decided: May 10, 2005.

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

**Vernon A. Williams,**

*Secretary.*

[FR Doc. 05-9738 Filed 5-17-05; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 34686]

#### Indiana & Ohio Railway Company— Merger Exemption—Indiana & Ohio Central Railroad, Inc.

Indiana & Ohio Railway Company (IORY), a Class III rail carrier that operates over approximately 498.23 miles of rail line in Michigan, Ohio, and Indiana, and Indiana & Ohio Central Railroad, Inc. (IOCR), a Class III rail carrier that operates over approximately 261.6 miles of rail line in Ohio, both of which are subsidiaries of RailAmerica, Inc., have filed a verified notice of exemption with respect to a proposed corporate restructuring, through which IOCR will merge into IORY, with IORY as the surviving entity. After the merger, IORY will remain a Class III rail carrier.

The transaction, which was scheduled to be consummated on or shortly after May 1, 2005, is intended to generate greater efficiencies through such actions as a reduction of IORY/IOCR's overhead expenses and their car accounting costs.

This is a transaction within a corporate family of the type specifically exempted from prior review and approval under 49 CFR 1180.2(d)(3). IORY and IOCR state that the transaction will not result in adverse changes in service levels, significant operational changes, or a change in the

competitive balance with carriers outside the corporate family.

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 sections 11324 and 11325 that involve only Class III rail carriers. Accordingly, the Board may not impose labor protective conditions here, because both of the carriers involved in this transaction are Class III rail 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 transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34686, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Louis E. Gitomer, Of Counsel, Ball Janik LLP, 1455 F Street, NW., Suite 225, Washington, DC 20005.

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

Decided: May 9, 2005.

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

**Vernon A. Williams,**

*Secretary.*

[FR Doc. 05-9739 Filed 5-17-05; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 11, 2005.

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 June 17, 2005 to be assured of consideration.

### Financial Management Service (FMS)

*OMB Number:* 1510-0052.

*Form Numbers:* FMS 458 and FMS 459.

*Type of Review:* Extension.

*Title:* Financial Institution Agreement and Application Forms for Designation as a Treasury Tax and Loan Depository.

*Description:* Financial institutions are required to complete an agreement and application to participate in the Federal Tax Deposit/Treasury and Loan Program. The approved application designates the depository as an authorized recipient of taxpayers' deposits for Federal taxes.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 450.

*Estimated Burden Hours per Respondent:* 30 minutes.

*Frequency of Response:* Other (once for duration of the authorization).

*Estimated Total Reporting Burden:* 225 hours.

*Clearance Officer:* Jiovannah L. Diggs, Financial Management Service, Administrative Programs Division, Records and Information Management Program, 3700 East West Highway, Room 144, Hyattsville, MD 20782, (202) 874-7662.

*OMB Reviewer:* Alexander T. Hunt, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503, (202) 395-7316.

**Lois K. Holland,**

*Treasury PRA Clearance Officer.*

[FR Doc. 05-9889 Filed 5-17-05; 8:45 am]

**BILLING CODE 4810-35-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 11, 2005.

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 June 17, 2005, to be assured of consideration.

**Alcohol and Tobacco Tax and Trade Bureau (TTB)**

*OMB Number:* 1513-0018.

*Form Number:* TTB F 5100.24.

*Type of Review:* Extension.

*Title:* Application for Basic Permit under the Federal Alcohol Administration Act.

*Description:* TTB 5100.24 will be completed by persons intending to engage in a business involving beverage alcohol operation at distilled spirits plants, bonded wineries, or wholesaling/importing business. The information allows TTB to identify the applicant and the location of the business and to determine whether the applicant qualifies for a permit.

*Respondents:* Business of other for-profit.

*Estimated Number of Respondents:* 1,600.

*Estimated Burden Hours per Respondent:* 1 hour, 45 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 2,800 hours.

*OMB Number:* 1513-0019.

*Form Number:* TTB F 5100.18.

*Type of Review:* Extension.

*Title:* Application for Amended Basic Permit under the Federal Alcohol Administration Act.

*Description:* TTB 5100.18 is completed by permittees who change their operations that require a new permit to be issued or a notice to be issued or a notice to be received by TTB. The information allows TTB to identify the permittee, the changes to the permit or business and to determine whether the applicant qualifies.

*Respondents:* Business of other for-profit.

*Estimated Number of Respondents:* 1,200

*Estimated Burden Hours per Respondent:* 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 600 hours.

*OMB Number:* 1513-0021.

*Form Number:* TTB F 5154.1.

*Type of Review:* Extension.

*Title:* Formula and Process for Nonbeverage Product.

*Description:* Businesses using taxpaid distilled spirits to manufacture nonbeverage products may receive drawback (*i.e.*, a refund or remittance) or tax, if they can show that the spirits were used in the manufacture of products unfit for beverage use. This showing is based on the formula for the product, which is submitted on TTB Form 5154.1.

*Respondents:* Business of other for-profit.

*Estimated Number of Respondents:* 611.

*Estimated Burden Hours per Recordkeeper:* 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 2,500 hours.

*OMB Number:* 1513-0023.

*Form Numbers:* TTB F 5000.29 and TTB F 5000.30.

*Type of Review:* Extension.

*Title:* TTB F 5000.29: Environmental Information. TTB F 5000.30: Supplemental Information on Water Quality Consideration under 33 U.S.C. 1342(a).

*Description:* "Environmental impact statements, Water Pollution Environmental evaluation" TTB F 5000.29 and TTB F 5000.30 implement regulations of the Clean Water Act and the National Environmental Policy Act (NEPA). NEPA authorizes TTB through TTB F 5000.29 to require a license or permit application to state the location of existing or proposed activities concerned with land, air pollution, water and activities related to TTB.

*Respondents:* Business of other for-profit.

*Estimated Number of Respondents:* 8,000.

*Estimated Burden Hours per Respondent:* 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Recordkeeping Burden:* 4,000 hours.

*OMB Number:* 1513-0065.

*Recordkeeping Requirement ID Number:* TTB REC 5170/2.

*Type of Review:* Extension.

*Title:* Wholesale Dealers Records of Receipt of Alcoholic Beverages, Disposition of Distilled Spirits and Monthly Summary Report.

*Description:* An accounting tool, this record is used to show the person from whom a wholesale dealer purchased alcoholic beverages, and the person to whom the dealer sold alcoholic beverages. When required, the monthly report will provide a report of sales activities and on-hand inventory quantities.

*Respondents:* Business of other for-profit, State, Local or Tribal Government.

*Estimated Number of Recordkeepers:* 50.

*Estimated Burden Hours per Recordkeeper:* 2 hours.

*Frequency of Response:* On occasion.

*Estimated Total Recordkeeping Burden:* 1,200 hours.

*OMB Number:* 1513-0073.

*Recordkeeping Requirement ID Number:* TTB REC 5530/2.

*Type of Review:* Extension.

*Title:* Manufacturers of Nonbeverage Products—Records to Support Claims for Drawback.

*Description:* Records required to be maintained by manufacturers of nonbeverage products are used to verify claims for drawback of taxes and hence, protect the revenue. Maintains accountability; allows tracing or spirits by audit.

*Respondents:* Business of other for-profit.

*Estimated Number of Recordkeepers:* 611.

*Estimated Burden Hours per Recordkeeper:* 21 hours.

*Frequency of Response:* On occasion.

*Estimated Total Recordkeeping Burden:* 12,831 hours.

*OMB Number:* 1513-0075.

*Recordkeeping Requirement ID Number:* TTB REC 5330/2.

*Type of Review:* Extension.

*Title:* Proprietors or Claimants Exporting Liquors.

*Description:* Distilled spirits, wine and beer may be exported from bonded premises without payment of excise taxes, or, they may be exported if their taxes have been paid and the exporters may claim drawback of the taxes paid. The record is needed to allow the amounts exported to be verified and to maintain accountability over products. The records protect the revenue.

*Respondents:* Business of other for-profit.

*Estimated Number of Recordkeepers:* 120.

*Estimated Burden Hours per Recordkeeper:* 60 hours.

*Frequency of Response:* On occasion.

*Estimated Total Recordkeeping Burden:* 7,200 hours.

*OMB Number:* 1513-0099.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Administrative Remedies—Closing Agreements.

*Description:* This is a written agreement between TTB and regulated taxpayers used to finalize and resolve certain tax related issues. Once an agreement is approved, it will not be reopened unless fraud or misrepresentation of material facts is proven.

*Respondents:* Business of other for-profit.

*Estimated Number of Respondents:* 1.

*Estimated Burden Hours per Respondent:* 1.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 1 hour.

*OMB Number:* 1513-0101.

*Recordkeeping Requirement ID Number:* TTB REC 5210/13.

*Type of Review:* Extension.

*Title:* Marks and Notices on Packages of Tobacco Products.

*Description:* TTB requires that tobacco products be identified by statements of information on packages, cases and containers of tobacco products. TTB uses this information to validate the receipt of excise tax revenue, the determination of tax liability and the verification of claims.

*Respondents:* Business of other for-profit.

*Estimated Number of Recordkeepers:* 120.

*Estimated Burden Hours per Recordkeeper:* 1 hour.

*Frequency of Response:* On occasion.

*Estimated Total Recordkeeping*

*Burden:* 1 hour.

*OMB Number:* 1513-0102.

*Recordkeeping Requirement ID Number:* TTB REC 5210/2.

*Type of Review:* Extension.

*Title:* Drawback of Tax on Tobacco Products and Cigarette Papers and Tubes-Export Shipment.

*Description:* Exporters may file claim for drawback of tax on tobacco products and cigarette papers and tubes which have been taxpaid and are to be exported. Appropriate records are needed to ensure drawback of tax is properly documented and justified.

*Respondents:* Business of other for-profit.

*Estimated Number of Recordkeepers:* 1.

*Estimated Burden Hours per Recordkeeper:* 5 hours.

*Frequency of Response:* On occasion.

*Estimated Total Recordkeeping*

*Burden:* 5 hours.

*Clearance Officer:* William H. Foster, Alcohol and Tobacco Tax and Trade Bureau, Room 200 East, 1310 G. Street, NW., Washington, DC 20005. (202) 927-8210.

*OMB Reviewer:* Alexander T. Hunt, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503. (202) 395-7316.

**Lois K. Holland,**

*Treasury PRA Clearance Officer.*

[FR Doc. 05-9890 Filed 5-17-05; 8:45 am]

**BILLING CODE 4810-31-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure 101177-05

**AGENCY:** Internal Revenue Service (IRS), Treasury.

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

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13(44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Revenue Procedure 2005-XX, Revenue Procedure Regarding Extended Period of Limitation for Listed Transaction Situations.

**DATES:** Written comments should be received on or before July 18, 2005 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations should be directed to Larnice Mack at Internal Revenue Service, room 6512, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622-3179, or through the Internet at [Larnice.Mack@irs.gov](mailto:Larnice.Mack@irs.gov).

#### **SUPPLEMENTARY INFORMATION:**

*Title:* Revenue Procedure Regarding Extended Period of Limitations for Listed Transaction Situations.

*OMB Number:* 1545-1940.

*Revenue Procedure Number:* Revenue Procedure 2005-XX.

*Abstract:* This revenue procedure provides procedures that taxpayers and material advisors may use to disclose a listed transaction that the taxpayer previously failed to disclose.

*Current Actions:* There are no changes being made to the revenue procedure at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals or households and Business or other for-profit institutions.

*Estimated Number of Respondents:* 859

*Estimated Time Per Respondent:* 5 hours.

*Estimated Total Annual Burden Hours:* 430.

The following paragraph applies to all the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information

displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request For Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record.

*Comments are invited on:* (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information 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 information.

Approved: May 10, 2005.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. E5-2482 Filed 5-17-05; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### INTERNAL REVENUE SERVICE

[REG-108524-00]

#### Proposed Collection; Comment Request for Regulation Project

**AGENCY:** Internal Revenue Service (IRS), Treasury.

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

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning existing final regulation, REG-108524-00, Section 1446 Regulations.