

more than 9,000 vehicles.<sup>5</sup> We anticipate that with the help of revenues derived from U.S. sales, Cross Lander will be able to introduce a fully compliant vehicle by the time this exemption expires. The agency notes that, according to the petitioner, the 244X complies with all other applicable Federal motor vehicle safety standards.

We note that under 49 CFR 555.9(b) and (c), the petitioner will be required to indicate on the vehicle certification label, and on a separate label affixed to the windshield or the side window, that the 244X does not comply with FMVSS No. 208. In addition to the required labeling, the petitioner agreed to affix additional labeling to each vehicle. This supplemental labeling would read as follows:

*Notice*

THIS VEHICLE DOES NOT CONTAIN AN AIR BAG AND WAS EXEMPTED FROM FEDERAL MOTOR VEHICLE SAFETY STANDARD 208 REGARDING OCCUPANT PROTECTION WITH AIR BAGS. IT WAS EXEMPTED PURSUANT TO NHTSA EXEMPTION NO \* \* \*

**WARNING !!**

TO AVOID SERIOUS INJURIES IN ALL TYPES OF CRASHES, ALWAYS WEAR YOUR SAFETY BELTS

The supplemental labeling will take the place of air bag warning labels required by FMVSS 208, and will be affixed to the sun visor.<sup>6</sup>

Contrary to Public Citizen's comments, we believe that the petitioner has demonstrated financial hardship. As a part of its application, the petitioner submitted detailed financial information. While most of this information has been granted confidential treatment and is not being published in this notice, the agency examined all the information submitted to the agency and concluded that the petitioner has experienced financial hardship as evidenced by net losses in all of the past 3 years. We further note that an exemption from the air bag requirements is consistent with the agency's previous financial hardship exemptions granted to Lotus, Saleen, and Spyker.<sup>7</sup> Finally, we note that the information submitted by the petitioner indicates that sales of their vehicles are unlikely to exceed 9,000 vehicles for the duration of the exemption.

Public Citizen made a variety of arguments against granting this

exemption. However, we believe that our decision is consistent with Congressional intent to allow the Secretary to temporarily exempt small volume manufacturers from a given standard when compliance with that standard would cause substantial economic hardship.

In consideration of the foregoing, it is hereby found that compliance with the requirements of Paragraphs S4.2 and S14 of Federal Motor Vehicle Safety Standard (FMVSS) No. 208, *Occupant crash protection* would cause substantial economic hardship to a manufacturer that has tried in good faith to comply with the standard. It is further found that the granting of an exemption would be in the public interest.

In accordance with 49 U.S.C. 30113(b)(3)(B)(i), Cross Lander is granted NHTSA Temporary Exemption No. EX 05-3, from Paragraphs S4.2 and S14 of Federal Motor Vehicle Safety Standard (FMVSS) No. 208, *Occupant crash protection*. The exemption shall remain in effect until May 1, 2008.

**Authority:** 49 U.S.C. 30113; delegation of authority at 49 CFR 1.50 and 501.8.

Issued on: December 23, 2005.

**Gregory Walter,**

*Senior Associate Administrator for Policy and Operations.*

[FR Doc. E5-8152 Filed 12-30-05; 8:45 am]

**BILLING CODE 4910-59-P**

**DEPARTMENT OF TRANSPORTATION**

**Surface Transportation Board**

**[STB Docket No. AB-290 (Sub-No. 237X)]**

**Norfolk Southern Railway Company—  
Abandonment Exemption—in  
Baltimore County, MD**

On December 14, 2005, Norfolk Southern Railway Company (NSR) filed with the Surface Transportation Board a petition under 49 U.S.C. 10502 for exemption from the provisions of 49 U.S.C. 10903-05 to abandon its freight operating rights and rail freight service over 12.8 miles of a line of railroad between milepost UU-1.0 at Baltimore, MD, and milepost UU-12.8 at Cockeysville, MD.<sup>1</sup> The line traverses

<sup>1</sup> Pursuant to the Conrail Transaction Agreement approved by the Board in 3 S.T.B. 196 (1998), certain Consolidated Rail Corporation (Conrail) assets, including Conrail's interest in the line, were allocated to Pennsylvania Lines, LLC (PRR). PRR's assets, in turn, were leased to and operated by NSR under the terms of an allocated assets operating agreement between PRR and NSR. NSR acquired the right to operate over the line from Conrail through merger of NSR with Conrail's former subsidiary, PRR, on August 27, 2004. See *CSX Corporation and*

U.S. Postal Service Zip Codes 21030, 21065, and 21201 and includes the stations of Lutherville, Timonium, Texas, and Cockeysville. NSR states that it will continue to provide rail service to the station of Baltimore.

In addition to an exemption from 49 U.S.C. 10903, NSR seeks exemption from 49 U.S.C. 10904 [offer of financial assistance (OFA) procedures] and 49 U.S.C. 10905 [public use conditions]. In support, NSR states that the right-of-way is owned by the Maryland Department of Transportation (MDOT),<sup>2</sup> and MDOT, through MTA, will continue to use the line for the public purpose of providing light rail commuter passenger service. These requests will be addressed in the final decision.

The line does not contain Federally granted rights-of-way. Any documentation in NSR's possession will be made available promptly to those requesting it.

The interest of railroad employees will be protected by the conditions set forth in *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979).

By issuance of this notice, the Board is instituting an exemption proceeding pursuant to 49 U.S.C. 10502(b). A final decision will be issued by April 3, 2006.

Any OFA under 49 CFR 1152.27(b)(2) will be due no later than 10 days after service of a decision granting the petition for exemption, unless the Board grants the requested exemption from the OFA process. Each offer must be accompanied by a \$1,200 filing fee. See 49 CFR 1002.2(f)(25).

All interested persons should be aware that, following abandonment of rail service and salvage of the line, the line may be suitable for other public use, including interim trail use. Unless the Board grants the requested exemption from the public use provisions, any request for a public use condition under 49 CFR 1152.28 or for trail use/rail banking<sup>3</sup> under 49 CFR 1152.29 will be due no later than

*CSX Transportation, Inc., Norfolk Southern Corporation and Norfolk Southern Railway Company—Control and Operating Leases/Agreements—Conrail Inc. and Consolidated Rail Corporation*, STB Finance Docket No. 33388 (Sub-No. 94), Decision No. 2 (STB served Nov. 7, 2003).

<sup>2</sup> MDOT describes itself as the umbrella organization for the Maryland Transit Administration (MTA) and other Maryland governmental transportation agencies. MDOT and MTA are government agencies sponsoring or operating commuter mass transit service and have not held, do not hold, and do not intend to hold themselves out to provide rail freight service over the line.

<sup>3</sup> NSR indicates that, because of the continuing use of the line for light rail commuter passenger operations by MTA, NSR will not consent to a trail use negotiation condition.

<sup>5</sup> See NHTSA-2005-20288-11.

<sup>6</sup> See Docket No. NHTSA-2005-20288-3, pages 9 and 11.

<sup>7</sup> We also note that Spyker, like Cross Lander, was a start-up manufacturer without prior U.S. presence.

January 23, 2006. Each trail use request must be accompanied by a \$200 filing fee. See 49 CFR 1002.2(f)(27).

All filings in response to this notice must refer to STB Docket No. AB-290 (Sub-No. 237X), and must be sent to: (1) Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001, and (2) James R. Paschall, Senior General Attorney, Norfolk Southern Railway Company, Three Commercial Place, Norfolk, VA 23510-2191. Replies to NSR's petition are due on or before January 23, 2006.

Persons seeking further information concerning abandonment procedures may contact the Board's Office of Public Services at (202) 565-1592 or refer to the full abandonment or discontinuance regulations at 49 CFR part 1152.

Questions concerning environmental issues may be directed to the Board's Section of Environmental Analysis (SEA) at (202) 565-1539. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.]

An environmental assessment (EA) (or environmental impact statement (EIS), if necessary) prepared by SEA will be served upon all parties of record and upon any agencies or other persons who commented during its preparation. Other interested persons may contact SEA to obtain a copy of the EA (or EIS). EAs in these abandonment proceedings normally will be made available within 60 days of the filing of the petition. The deadline for submission of comments on the EA will generally be within 30 days of its service.

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

Decided: December 22, 2005.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. 05-24626 Filed 12-30-05; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

December 23, 2005.

The Department of 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 February 2, 2006 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1954.

*Type of Review:* Extension.

*Title:* Health Coverage Tax Credit Registration Update Form.

*Form:* IRS form 13704.

*Description:* Internal Revenue Code Section 35 and 7527 enacted by Public Law 107-210 require the Internal Revenue Service to provide payments of the HCTC to eligible individuals beginning August 1, 2003. The IRS will use the Registration Update form to ensure, that the processes and communications for delivering these payments help taxpayers determine if they are eligible for the credit and understand what they need to do to continue to receive it.

*Respondents:* Individuals or households, Federal Government, State, local or tribal government.

*Estimated Total Burden Hours:* 1,100 hours.

*OMB Number:* 1545-1955.

*Type of Review:* Extension

*Title:* Request to Revoke Partnership Level Tax Treatment Election

*Form:* IRS form 8894

*Description:* IRC section 6231(a)(1)(B)(ii) allows small partnerships to elect to be treated under the unified audit and litigation procedures. This election can only be revoked with the consent of the IRS. Form 8894 will provide a standardize format for small partnership to request this revocation and for the IRS to process it.

*Respondents:* Business or other for-profit, Individual or households.

*Estimated Total Burden Hours:* 186 hours.

*OMB Number:* 1545-1959.

*Type of Review:* Extension.

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

*Form:* IRS form 1098-C.

*Description:* Section 884 of the American Jobs Creation Act of 2004 (Pub. L. 108-357) added new paragraph 12 to section 170(f) for contributions of used motor vehicles, boats, and airplanes. Section 17(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. New form 1098-C may be used as the acknowledgement and it or an acceptable substitute, must be filed with the IRS.

*Respondents:* Not-for-profit institutions, State, local or tribal Government.

*Estimated Total Burden Hours:* 1,000 hours.

*OMB Number:* 1545-0916.

*Type of Review:* Extension.

*Title:* EE-96-85 (NPRM) and EE-63-84 (Temporary regulations) Effective dates and other issues arising under Employee Benefit provisions of the Tax Reform Act of 1984.

*Description:* These temporary regulations provide rules relating to effective dates and other issues arising under sections 91, 223, and 511-561 of the Tax Reform Act of 1984.

*Respondents:* Business or other for-profit, Individuals or households, not-for-profit institutions.

*Estimated Total Burden Hours:* 4,000 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.

**Michael A. Robinson,**

Treasury PRA Clearance Officer.

[FR Doc. E5-8197 Filed 12-30-05; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0098]

### Proposed Information Collection Activity; Proposed Collection; Comment Request

**AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The Veterans Benefits Administration (VBA), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed revision of a currently approved collection and allow 60 days for public