14303(b). Applicants state that the proposed transactions will have no impact on the adequacy of transportation services available to the public, that the proposed transactions will not have an adverse effect on total fixed charges, and that the interest of employees of the carriers to be acquired will not be adversely impacted. Additional information, including a copy of the application, may be obtained from applicants' representatives.

On the basis of the application, we find that the proposed acquisitions of control are consistent with the public interest and should be authorized. If any opposing comments are timely filed, this finding will be deemed vacated, and unless a final decision can be made on the record as developed, a procedural schedule will be adopted to reconsider the application. See 49 CFR 1182.6(c). If no opposing comments are filed by the expiration of the comment period, this notice will take effect automatically and will be the final Board action.

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

This decision will not significantly affect either the quality of the human environment or the conservation of energy resources.

It is ordered:

- 1. The proposed finance transactions are approved and authorized, subject to the filing of opposing comments.
- 2. If timely opposing comments are filed, the findings made in this notice will be deemed as having been vacated.
- 3. This notice will be effective April 13, 2006, unless timely opposing comments are filed.
- 4. A copy of this notice will be served on: (1) The U.S. Department of Transportation, Federal Motor Carrier Safety Administration, 400 7th Street, SW., Room 8214, Washington, DC 20590; (2) the U.S. Department of Justice, Antitrust Division, 10th Street & Pennsylvania Avenue, NW., Washington, DC 20530; and (3) the U.S. Department of Transportation, Office of the General Counsel, 400 7th Street, SW., Washington, DC 20590.

Decided: February 21, 2006.

By the Board, Chairman Buttrey and Vice Chairman Mulvey.

Vernon A. Williams,

Secretary.

[FR Doc. E6-2697 Filed 2-24-06; 8:45 am]

BILLING CODE 4915-01-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; **Comment Request**

February 21, 2006.

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 March 29, 2006 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1353. Type of Review: Extension. Title: F1-189-84 (Final) Debt Instruments with Original Discount; Imputed interest on Deferred Payment Sales or Exchanges or Property.

Description: These regulations provide definitions, reporting requirements, elections, and general rules relating to the tax treatment of debt instruments with original issue discount and the imputation, of, and accounting for, interest on certain sales or exchanges of property.

Respondents: Individuals or households; Business or other for-profit; Farms: and State, Local or Tribal Government.

Estimated Total Burden Hours: 185,500 hours.

OMB Number: 1545-1428. Type of Review: Extension.

Title: Elections Under section 338 for Corporations Making Qualified Stock Purchases.

Form: IRS form 8023.

Description: Form 8023 is used by corporations that acquire the stock of another corporation to elect to treat the purchase of stock as a purchase of the other corporation's assets. The IRS uses Form 8023 to determine if the purchasing corporation reports the sale of its assets on its income tax return and to determine if the purchasing corporation has properly made the election.

Respondents: Business or other forprofit.

Estimated Total Burden Hours: 2,559 hours.

OMB Number: 1545-1466.

Type of Review: Extension. *Title:* Third-Party Disclosure Requirements in IRS Regulations.

Description: This submission contains third-party disclosure regulations subject to the Paperwork Reduction Act of 1995.

Respondents: Individuals or households; Business or other for-profit; Not-for-profit institutions.

Estimated Total Burden Hours: 68.885.183 hours.

OMB Number: 1545-1965. Type of Review: Extension. *Title:* REG-133446-03 (Temp) Guidance on Passive Foreign Company (PFIC) Purging Elections.

Description: The IRS needs the information to substantiate the taxpayer's computation of the taxpayer's share of the PFIC's post-1986 earning and profits.

Respondents: Individuals or households; Business or other for-profit. Estimated Total Burden Hours: 250 hours.

OMB Number: 1545-1967. Type of Review: Extension. *Title:* Announcement 2005–80, Global Settlement Initiative.

Description: This announcement provides a settlement initiative under which taxpayers and the Service may resolve certain abusive tax transactions.

Respondents: Individuals or households; Business or other for-profit; Not-for-profit institutions.

Estimated Total Burden Hours: 2,500 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. E6-2716 Filed 2-24-06; 8:45 am] BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Area 2 Taxpayer Advocacy Panel (Including the States of Delaware, North Carolina, South Carolina, New Jersey, Maryland, Pennsylvania, Virginia, West Virginia and the District of Columbia)

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.