

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 (e.g., Waiver Petition Docket Number FRA-2006-24812) and must be submitted in triplicate to the Docket Clerk, DOT Central Docket Management Facility, Room Pl-401, Washington, DC 20590-0001.

**Note:** Any request for a public hearing must be made within 15 days of the date of this notice. Written communications received within 30 days of the date of this notice will be considered by FRA before final action is taken. Comments received after that date will be considered as far as practicable. All written communications concerning these proceedings are available for examination during regular business hours (9 a.m.–5 p.m.) at DOT Central Docket Management Facility, Room Pl-401 (Plaza Level), 400 Seventh Street, SW., Washington. All documents in the public docket are also available for inspection and copying on the Internet at the docket facility's Web site at <http://dms.dot.gov>.

Anyone is able to search the electronic form of all 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 19377–78). The statement may also be found at <http://dms.dot.gov>.

Issued in Washington, DC on May 24, 2006.

**Grady C. Cothen, Jr.,**

*Deputy Associate Administrator, for Safety Standards and Program Development.*

[FR Doc. E6-8315 Filed 5-30-06; 8:45 am]

**BILLING CODE 4910-06-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 34875]

#### V&S Railway, LLC—Acquisition and Operation Exemption—The Hutchinson and Northern Railway Company

V&S Railway, LLC (VSR), a Class III rail carrier, has filed a verified notice of exemption under 49 CFR 1150.41 to acquire from The Hutchinson and Northern Railway Company (HN), also a Class III rail carrier,<sup>1</sup> and to operate approximately 5.14 miles of rail line from milepost 0.0 to milepost 5.14 in Hutchinson, Reno County, KS.

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

The transaction was scheduled to be consummated on May 11, 2006.

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. 34875, 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 Fritz R. Kahn, Fritz R. Kahn P.C., 1920 N Street, NW., 8th floor, Washington, DC 20036-1601.

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

Decided: May 23, 2006.

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

**Vernon A. Williams,**

*Secretary.*

[FR Doc. E6-8259 Filed 5-30-06; 8:45 am]

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## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Docket No. AB-33 (Sub-No. 222X)]

#### Union Pacific Railroad Company—Abandonment Exemption—in Ouachita County, AR

Union Pacific Railroad Company (UP) has filed a verified notice of exemption

<sup>1</sup>Pacific Western Railroad, a noncarrier holding company, owns all of the issued and outstanding shares of capital stock of HN.

under 49 CFR part 1152 subpart F—*Exempt Abandonments* to abandon a 3.6-mile line of railroad on the El Dorado Subdivision, extending from milepost 457.0 near Gilcrest to milepost 460.6 near El Dorado Junction, in Quachita County, AR. The line traverses United States Postal Service Zip Codes 71701 and 71711.

UP has certified that: (1) No local traffic has moved over the line for at least 2 years; (2) there is no overhead traffic on the line; (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 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 1105.7 (environmental reports), 49 CFR 1105.8 (historic reports), 49 CFR 1105.11 (transmittal letter), 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 abandonment shall be protected under *Oregon Short Line R. Co.—Abandonment—Goshen*, 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 June 30, 2006, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,<sup>1</sup> formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),<sup>2</sup> and trail use/rail banking requests under 49 CFR 1152.29 must be filed by June 12, 2006. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by June 20, 2006, with the Surface Transportation Board,

<sup>1</sup>The Board will grant a stay if an informed decision on environmental issues (whether raised by a party or by the Board's Section of Environmental Analysis (SEA) in its independent investigation) cannot be made before the exemption's effective date. See *Exemption of Out-of-Service Rail Lines*, 5 I.C.C. 2d 377 (1989). Any request for a stay should be filed as soon as possible so that the Board may take appropriate action before the exemption's effective date.

<sup>2</sup>Each OFA must be accompanied by the filing fee, which was increased to \$1,300 effective on April 19, 2006. See *Regulations Governing Fees for Services Performed in Connection with Licensing and Related Services—2006 Update*, STB Ex Parte No. 542 (Sub-No. 13) (STB served Mar. 20, 2006).

1925 K Street, NW., Washington, DC 20423-0001.

A copy of any petition filed with the Board should be sent to UP's representative: Mack H. Shumate, Jr., Senior General Attorney, 101 North Wacker Drive, Room 1920, Chicago, IL 60606.

If the verified notice contains false or misleading information, the exemption is void *ab initio*.

UP has filed a combined environmental report and historic report which addresses the effects, if any, of the abandonment on the environment and historic resources. SEA will issue an environmental assessment (EA) by June 5, 2006. Interested persons may obtain a copy of the EA by writing to SEA (Room 500, Surface Transportation Board, Washington, DC 20423-0001) or by calling SEA, at (202) 565-1539. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.] Comments on environmental and historic preservation matters must be filed within 15 days after the EA becomes available to the public.

Environmental, historic preservation, public use, or trail use/rail banking conditions will be imposed, where appropriate, in a subsequent decision.

Pursuant to the provisions of 49 CFR 1152.29(e)(2), UP shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned the line. If consummation has not been effected by UP's filing of a notice of consummation by May 31, 2007, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

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

Decided: May 23, 2006.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. E6-8258 Filed 5-30-06; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 16, 2006.

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:** *Dates:* Written comments should be received on or before June 30, 2006 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0233.

*Type of Review:* Extension.

*Title:* Application for Automatic Extension of Time to File Corporation Income Tax Return.

*Form:* IRS 7004.

*Description:* Form 7004 is used by corporations and certain non-profit institutions to request an automatic 6-month extension of time to file their income tax returns. The information is needed by IRS to determine whether Form 704 was timely filed so as not to impose a late filing penalty in error and also to insure that the proper amount of tax was computed and deposited.

*Respondents:* Business or other for-profit; Not-for-profit institution.

*Estimated Total Burden Hours:* 18,508,162 hours.

*OMB Number:* 1545-0865.

*Type of Review:* Extension.

*Title:* Application for Registration of a Tax Shelter.

*Form:* Form 8264.

*Description:* Organizers of certain tax shelters are required to register them with the IRS using Form 8264. Other persons may have to register the tax shelter if the organizer doesn't. We use the information to give the tax shelter a registration number. Sellers of interests in the tax shelter furnish the number to investors who report the number on their tax returns.

*Respondents:* Individuals or households; Business or other for-profit.

*Estimated Total Burden Hours:* 14,382 hours.

*OMB Number:* 1545-1800.

*Type of Review:* Extension.

*Title:* Reportable Transaction Disclosure Statement.

*Form:* Form 8886.

*Description:* Regulation section 1.6011-4 requires certain taxpayers to disclose reportable transactions in which they directly or indirectly participated.

*Respondents:* Individuals or household; Business or other for-profit.

*Estimated Total Burden Hours:* 6,180 hours.

*OMB Number:* 1545-1099.

*Type of Review:* Extension.

*Title:* Information Return for Real Estate Mortgage Investment Conduits (REMICs) and Issuers of Collateralized Debt Obligations.

*Form:* Form 8811.

*Description:* Form 8811 is used to collect the name, address, and phone number of a representative of a REMIC who can provide brokers with the correct income amounts that the broker's clients must report on their income tax returns. The form allows the IRS to provide the REMIC industry the information necessary to issue correct information returns to investors.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 4,380 hours.

*OMB Number:* 1545-1251.

*Type of Review:* Extension.

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

*Description:* 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.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 49,950 hours.

*OMB Number:* 1545-1997.

*Type of Review:* Extension.

*Title:* Relief from Certain Low-Income Housing Requirements Due to Hurricane Rita.

*Form:* Notice 2006-11.

*Description:* The Internal Revenue Service is suspending certain income limitations requirements under section 42 of the Internal Revenue Code for certain low-income housing credit properties as a result of the devastation caused by Hurricane Rita. This relief is being granted pursuant to the Service's authority under section 42(n) and section 1.42-13 of the Income tax Regulations.

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

*Estimated Total Burden Hours:* 1,250 hours.

*Clearance Officer:* Glenn P. Kirkland, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224. (202) 622-3428.

*OMB Reviewer:* Alexander T. Hunt, Office of Management and Budget, Room 10235, New Executive Office