

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]

BILLING CODE 4915-01-P

## 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

Building, Washington, DC 20503. (202) 395-7316.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

[FR Doc. E6-8361 Filed 5-30-06; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review;  
Comment Request**

May 19, 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:* Written comments should be received on or before June 30, 2006 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0022.

*Type of Review:* Extension.

*Title:* Life Insurance Statement.

*Form:* IRS 712.

*Description:* Form 712 is used to establish the value of all life insurance policies for estate and gift tax purposes. The tax is based on the value of these policies. The form is completed by life insurance companies.

*Respondents:* Business or other for-profit institutions.

*Estimated Total Burden Hours:* 1,120,200 hours.

*OMB Number:* 1545-0190.

*Type of Review:* Extension.

*Title:* Election to be Treated as an Interest Charge DISC.

*Form:* Form 4876-A.

*Description:* 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.

*Respondents:* Business or other for-profit institutions.

*Estimated Total Burden Hours:* 6,360 hours.

*OMB Number:* 1545-1841.

*Type of Review:* Extension.

*Title:* REG-157302-02 (FINAL), TD 9142 Deemed IRAs in Qualified Retirement Plans.

*Form:* REG-157302-02 (FINAL), TD 9142.

*Description:* Section 408(q), added to the Internal Revenue Code by section 602 of the Economic Growth and Tax Relief Reconciliation Act of 2001, provides that separate accounts and annuities may be added to qualified employer plans and deemed to be individual retirement accounts and individual retirement annuities if certain requirements are met. Section 1.408(q)-1(f)(2) provides that these deemed IRAs must be held in a trust or annuity contract separate from the trust or annuity contract of the qualified employer plan. This collection of information is required to ensure that the separate requirements of qualified employer plans and IRAs are met.

*Respondents:* Business or other for-profit and not-for-profit institutions, state, local, and tribal governments.

*Estimated Total Burden Hours:* 40,000 hours.

*OMB Number:* 1545-1344.

*Type of Review:* Extension.

*Title:* CO-30-92 (FINAL)

Consolidated Returns—Stock Basis and Excess Loss Accounts, Earnings and Profits, Absorption of Deductions and Losses, Joining and Leaving Consolidated Groups, Worthless Stock Loss, Non-applicability of Section 357(c).

*Description:* 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.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 18,600 hours.

*OMB Number:* 1545-1545.

*Type of Review:* Extension.

*Title:* REG-107644-97 (FINAL)

Permitted Elimination of Pre-Retirement Optional Forms of Benefit (TD 8769).

*Description:* The regulation permits an amendment to a qualified plan that eliminates certain forms of benefit.

*Respondents:* Business or other for-profit and non-profit institutions.

*Estimated Total Burden Hours:* 48,000 hours.

*OMB Number:* 1545-1984.

*Type of Review:* Extension.

*Title:* Domestic Production and Activities Deduction.

*Form:* Form 8903.

*Description:* Taxpayers use Form 8903 and related instructions to calculate the domestic production activities deduction.

*Respondents:* Business and other for-profit, individuals or households, and farms.

*Estimated Total Burden Hours:* 359,934,974 hours.

*OMB Number:* 1545-1988.

*Type of Review:* Extension.

*Title:* Credit for New Qualified Motor Vehicles (Advanced Lean Burn Technology Motor Vehicles and Qualified Hybrid Motor Vehicles).

*Form:* NOT-161190-50 (Notice 2006-9).

*Description:* This notice sets forth a process that allows taxpayers who purchase passenger automobiles or light trucks to rely on the domestic manufacturer's certification that both a particular make, model, and year of a vehicle qualifies as an advanced lean burn technology motor vehicle under Section 30B(a)(2) and (c) of the Internal Revenue Code or a qualified hybrid motor vehicle under Section 30B(a)(3) and (d), and the amount of the credit allowable with respect to the vehicle.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 280 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.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

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**BILLING CODE 4830-01-P**