

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: April 20, 2007.

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

**Vernon A. Williams,**

Secretary.

[FR Doc. E7-8011 Filed 4-25-07; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 20, 2007.

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 May 29, 2007 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-2039.

*Type of Review:* Extension.

*Title:* Claim for Refund of Federal Telephone Excise Tax.

*Form:* 1040EZ-T.

*Description:* Form 1040EZ-T was developed as a result of Notice 2006-50. The purpose of the form is to allow individuals that are not required to file an individual income tax return to claim a refund of the federal telephone excise taxes paid. The taxes must have been paid after February 28, 2003 and before August 1, 2006. This form can only be file once.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 2,430,000 hours.

*OMB Number:* 1545-1875.

*Type of Review:* Extension.

*Title:* Revenue Procedure 2004-12, Health Insurance Costs of Eligible Individuals

*Description:* Revenue Procedure 2004-12 informs states how to elect a health program to be qualified health insurance for purposes of the health coverage tax credit (HCTC) under section 35 of the Internal Revenue Code. The collection of information is voluntary. However, if a state does not make an election, eligible residents of the state may be impeded in their efforts to claim the HCTC.

*Respondents:* State, local, and tribal governments.

*Estimated Total Burden Hours:* 26 hours.

*OMB Number:* 1545-1859.

*Type of Review:* Extension.

*Title:* Notice 2004-11, Research Credit Record Retention Agreements.

*Description:* This notice announces a pilot program in which the Internal Revenue Service and large and mid-size business taxpayers may enter into research credit record keeping agreements (RCRAs). If the taxpayer complies with the terms of the RCRA, the Service will deem the taxpayer to satisfy the record keeping requirements of section 6001 for purposes of the credit for increasing research activities under section 41 of the Internal Revenue Code.

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

*Estimated Total Burden Hours:* 1,170 hours.

*OMB Number:* 1545-1574.

*Type of Review:* Extension.

*Title:* Tuition Payments Statement.

*Form:* 1098-T.

*Description:* Section 6050S of the Internal Revenue Code requires eligible education institutions to report certain information regarding tuition payments to the IRS and to students. Form 1098-T has been developed to meet this requirement.

*Respondents:* Business and other for-profit institutions, and not-for-profit institutions.

*Estimated Total Burden Hours:* 4,848,090 hours.

*OMB Number:* 1545-1300.

*Type of Review:* Extension.

*Title:* FI-46-89 (Final) Treatment of Acquisition of Certain Financial Institutions: Certain Tax Consequences of Federal Financial Assistance to Financial Institutions.

*Description:* Recipients of Federal financial assistance (FFA) must maintain an account of FFA that is deferred from inclusion in gross income and subsequently recaptured. This

information is used to determine the recipient's tax liability. Also, tax not subject to collection must be reported and information must be provided if certain elections are made.

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

*Estimated Total Burden Hours:* 2,200 hours.

*OMB Number:* 1545-2045.

*Type of Review:* Extension.

*Title:* (Announcement 2006-95)

Settlement Initiative for Employees of Foreign Embassies, Foreign Consular Offices and International Organizations in the United States.

*Description:* The IRS has determined a substantial number of U.S. citizens and lawful permanent residents working in the international community have failed to fulfill their U.S. tax obligations. The IRS needs the information in order to apply the terms of the settlement and determine the amount of taxes, applicable statutory interest and penalties. The respondents are individuals employed by foreign embassies, foreign consular offices or international organizations in the United States.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 11,000 hours.

*OMB Number:* 1545-1721.

*Type of Review:* Extension.

*Title:* Taxable REIT Subsidiary Election.

*Form:* 8875.

*Description:* Corporations and Real Estate Investment Trusts (REIT) use Form 8875 to jointly elect to have the corporation treated as a taxable REIT subsidiary as provided in section 856(l).

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

*Estimated Total Burden Hours:* 7,660 hours.

*OMB Number:* 1545-1735.

*Type of Review:* Extension.

*Title:* Revenue Procedure 2001-20, Voluntary Compliance on Alien Withholding Program.

*Description:* The revenue procedure will improve voluntary compliance of colleges and universities in connection with their obligations to report, withhold and pay taxes due on compensation paid to foreign students and scholars (nonresident aliens). The revenue procedure provides an optional opportunity for colleges and universities which have not fully complied with their tax obligations concerning nonresident aliens to self-audit and come into compliance with applicable reporting and payment requirements.

*Respondents:* Not-for-profit institutions.

*Estimated Total Burden Hours:* 346,500 hours.

*OMB Number:* 1545-0763.

*Type of Review:* Extension.

*Title:* LR-200-76 (Final) Qualified Conservation Contributions.

*Description:* The information is necessary to comply with various substantive requirements of section 170(h), which describes situations in which a taxpayer is entitled to an income tax deduction for a charitable contribution for conservation purposes of a partial interest in real property.

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

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

*OMB Number:* 1545-1038.

*Type of Review:* Extension.

*Title:* Annual Certification of a Residential Rental Project.

*Form:* 8703.

*Description:* Operators of qualified residential projects will use this form to certify annually that their projects meet the requirements of IRC section 142(d). Operators are required to file this certification under section 142(d)(7).

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

*Estimated Total Burden Hours:* 39,180 hours.

*OMB Number:* 1545-2044.

*Type of Review:* Extension.

*Title:* RP-104401-05 (Rev Proc 2006-XX), Procedures for Requesting Competent Authority Assistance Under Tax Treaties.

*Description:* Taxpayers who believe that the actions of the United States, a treaty country, or both, result or will result in taxation that is contrary to the provisions of an applicable tax treaty are required to submit the requested information in order to receive assistance from the IRS official acting as the U.S. competent authority. The information is used to assist the taxpayer in reaching a mutual agreement with the IRS and the appropriate foreign competent authority.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 9,000 hours.

*OMB Number:* 1545-1862.

*Type of Review:* Extension.

*Title:* Information Regarding Request for Refund of Social Security Tax Erroneously Withheld on Wages Received by a Nonresident Alien on an F, J, or M Type Visa.

*Form:* 8316.

*Description:* Form 8316 is requested from nonresident alien taxpayers claiming a refund of Social Security tax

erroneously withheld on wages received.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 5,500 hours.

*OMB Number:* 1545-2047.

*Type of Review:* Extension.

*Title:* Rev Proc 2007-21 (RP-155431-05) Revenue Procedure Regarding 6707/6707A Rescission Request Procedures.

*Description:* This revenue procedure provides guidance to persons who are assessed a penalty under section 6707A or 6707 of the Internal Revenue Code, and who may request rescission of those penalties from the Commissioner.

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

*Estimated Total Burden Hours:* 430 hours.

*OMB Number:* 1545-2050.

*Type of Review:* Extension.

*Title:* Notice 2006-109—Interim Guidance Regarding Supporting Organizations and Donor Advised Funds.

*Description:* This notice provides interim guidance regarding application of new or revised requirements under sections 1231 and 1241-1244 of the Pension Protection Act of 2006. It also provides interim relief from application of new excise taxes on private foundation grants to supporting organizations and on sponsoring organizations of donor advised funds.

*Respondents:* Not-for-profit institutions.

*Estimated Total Burden Hours:* 612,294 hours.

*OMB Number:* 1545-1589.

*Type of Review:* Extension.

*Title:* Revenue Procedure 98-19, Exceptions to the notice and reporting requirements of section 6033(e)(1) and the tax imposed by section 6033(e)(2).

*Description:* Revenue Procedure 98-19 provides guidance to organizations exempt from taxation under section 501(a) of the Internal Revenue Code of 1986 on certain exceptions to the reporting and notice requirements of section 6033(e)(1) and the tax imposed by section 6033(e)(2).

*Respondents:* Not-for-profit institutions.

*Estimated Total Burden Hours:* 150,000 hours.

*OMB Number:* 1545-1564.

*Type of Review:* Extension.

*Title:* REG-103330-97 (Final) IRS Adoption Taxpayer Identification Numbers.

*Description:* The regulation authorized the IRS to assign a new form of taxpayer identification number, the IRS Adoption Taxpayer Identification

Number (ATIN), to children who are being adopted. The regulation is issued under section 6109 and is effective for tax returns due on or after April 15, 1998.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 1 hour.

*OMB Number:* 1545-1579.

*Type of Review:* Extension.

*Title:* Notice 98-1,

Nondiscrimination, and REG-108639-99 (Final), Retirement Plans; Cash or Deferred Arrangements Under Section 401(k) and Matching Contributions or Employee Contributions.

*Description:* The notice and regulation provide guidance for discrimination testing under section 401(k) and (m) of the Internal Revenue Code as amended by section 1433 (c) and (d) of the Small Business Job Protection Act of 1996. The guidance is directed to employers maintaining retirement plans subject to these Code sections.

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

*Estimated Total Burden Hours:* 49,000 hours.

*OMB Number:* 1545-1579.

*Type of Review:* Extension.

*Title:* Gas Guzzler Tax.

*Form:* 6197.

*Description:* Form 6197 is used to compute the gas guzzler tax on automobiles whose fuel economy does not meet certain standards for fuel economy. The tax is reported quarterly on Form 720. Form 6197 is filed each quarter with Form 720 for manufacturers. Individuals can make a one-time filing if they import a gas guzzler auto for personal use. The IRS uses the information to verify computation of the tax and compliance with the law.

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

*Estimated Total Burden Hours:* 2,892 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.*

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