

*STB Form Number:* None.

*Type of Review:* Approval of existing collection.

*Respondents:* Any regulated railroad that terminated at least 4,500 carloads on its line in any of the three preceding years or that terminated at least 5% of the total revenue carloads that terminated in a particular state.

*Number of Respondents:* 64.

*Estimated Time per Response:* 75 minutes.

*Frequency:* 59 respondents report quarterly; 5 respondents report monthly.

*Total Burden Hours (annually including all respondents):* 370 hours.

*Total "Non-hour Burden" Cost:* No "non-hour cost" burdens associated with this collection have been identified.

*Needs and Uses:* The Surface Transportation Board is, by statute, responsible for the economic regulation of common carrier rail transportation in the United States. Under 49 CFR part 1244, a railroad is required to file carload-Waybill-Sample information (Waybill Sample) for all line-haul revenue waybills terminating on its lines if, in any of the three preceding years, it terminated 4500 or more carloads, or it terminated at least 5% of the total revenue carloads that terminate in a particular state. The information in the Waybill Sample is used by the Board, other Federal and state agencies, and industry stakeholders to monitor traffic flows and rate trends in the industry, and to develop testimony in Board proceedings. The Board has authority to collect this information under 49 U.S.C. 11144, 11145, and 11901(e).

**DATES:** Comments on this information collection should be submitted by December 3, 2007.

**ADDRESSES:** Comments should be faxed to the Office of Management and Budget, Office of Information and Regulatory Affairs, Attention: Surface Transportation Board Desk Officer, at (202) 395-6974. When submitting comments, please refer to "Paperwork Reduction Comments: Waybill Sample."

*For Further Information or To Obtain a Copy of Pertinent Regulations, Contact:* Mac Frampton at (202) 245-0317 or at [hugh.frampton@stb.dot.gov](mailto:hugh.frampton@stb.dot.gov). [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.] These regulations are codified at 49 CFR parts 1244.1-1244.9 and are also available on the Web through <http://www.gpoaccess.gov/cfr/index.html>.

**SUPPLEMENTARY INFORMATION:** Under the PRA, a Federal agency conducting or

sponsoring a collection of information must display a currently valid OMB control number. A collection of information, which is defined in 44 U.S.C. 3502(3) and 5 CFR 1320.3(c), includes agency requirements that persons submit reports, keep records, or provide information to the agency, third parties, or the public. Under section 3507(b) of the PRA, Federal agencies are required to provide, concurrent with their submitting a collection to OMB for approval, a 30-day notice and comment period through publication in the **Federal Register** concerning each proposed collection of information.

Dated: October 4, 2007.

**Vernon A. Williams,**

*Secretary.*

[FR Doc. E7-19612 Filed 10-3-07; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Docket No. AB-33 (Sub-No. 209)]

#### Union Pacific Railroad Company— Discontinuance—in Utah County, UT

On September 14, 2007, Union Pacific Railroad Company (UP) filed with the Surface Transportation Board (Board) an application for permission to discontinue service over a line of railroad known as the Elberta Line (Line). The Line consists of four end-to-end line segments consisting of the Tintic Industrial Lead from milepost 5.52 to milepost 26.00, the West Tintic Industrial Lead from milepost 26.00 to milepost 27.23, the Goshen Valley Branch from milepost 0.0 to milepost 3.80 (equation milepost 2.89 = milepost 2.98), and the Iron King Branch from milepost 0.0 to milepost 2.15, extending for a total distance of 27.57 miles in Utah County, Utah. The Line traverses U.S. Postal Service Zip Codes 84626, 84633, and 84651, and includes a station at Elberta.

The Line does contain federally granted rights-of-way.<sup>1</sup> Any documentation in UP's possession will be made available promptly to those requesting it. The applicant's entire case for discontinuance (case-in-chief) was filed with the application.

The Line has appeared on UP's system diagram map in category 1 since July 7, 2003.

The interest of railroad employees will be protected by the conditions set

<sup>1</sup>The Line contains several segments of federally granted rights-of-way that are reversionary and that collectively account for approximately 50% of the property affected by the proposed discontinuance.

forth in *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979).

Any interested person may file with the Board written comments concerning the proposed discontinuance or protests (including the protestant's entire opposition case) by October 29, 2007. Because this is a discontinuance proceeding, and not an abandonment, trail use/rail banking and public use requests are not appropriate. Also, only offers of financial assistance (OFA) under 49 U.S.C. 10904 to subsidize (not purchase) the line will be entertained.

Persons opposing the discontinuance who wish to participate actively and fully in the process should file a protest. Persons who oppose the discontinuance but who do not wish to participate fully in the process by submitting verified statements of witnesses containing detailed evidence should file comments. Persons seeking information concerning the filing of protests should refer to 49 CFR 1152.25.

In addition, a commenting party, or protestant may provide: (i) An OFA to subsidize rail service under 49 U.S.C. 10904 (due 120 days after the application is filed or 10 days after the application is granted by the Board, whichever occurs sooner); and (ii) recommended provisions for protection of the interests of employees.

The line sought to be discontinued will be available for subsidy for continued rail use, if the Board decides to permit the discontinuance, in accordance with applicable laws and regulations (49 U.S.C. 10904 and 49 CFR 1152.27). Each OFA must be accompanied by a \$1,300 filing fee. See 49 CFR 1002.2(f)(25). No subsidy arrangement approved under 49 U.S.C. 10904 shall remain in effect for more than 1 year unless otherwise mutually agreed by the parties (49 U.S.C. 10904(f)(4)(B)). Applicant will promptly provide upon request to each interested party an estimate of the subsidy required to keep the line in operation. The carrier's representative to whom inquiries may be made concerning subsidy terms is set forth below.

Any filing in response to this notice must refer to STB Docket No. AB-33 (Sub-No. 209) and must be submitted either via the Board's e-filing format or in the traditional paper format. Any person using e-filing should attach a document and otherwise comply with the instructions found on the Board's Web site at <http://www.stb.dot.gov> at the "E-FILING" link. Any person submitting a filing in the traditional paper format should send an original and 10 paper copies of the filing (and also an electronic version) with a certificate of

service to: Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001. In addition, one copy of each filing in this proceeding must be sent (and may be sent by e-mail only if service by e-mail is acceptable to the recipient) to: Mack H. Shumate, Jr., Senior General Attorney, 101 North Wacker Drive, Room 1920, Chicago, IL 60606. Except as otherwise set forth in part 1152, every document filed with the Board must be served on all parties to the discontinuance proceeding. 49 CFR 1104.12(a).

Persons seeking further information concerning discontinuance procedures may contact the Board's Office of Public Services at (202) 245-0230 or refer to the full abandonment and 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) 245-0305. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.]

SEA has determined that this action is exempt from environmental reporting requirements under 49 CFR 1105.6(c) and from historic reporting requirements under 49 CFR 1105.8. Consequently, SEA concludes that this action does not require the preparation of an environmental assessment.

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

Decided: September 27, 2007.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. E7-19504 Filed 10-3-07; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG-209830-96]

#### Proposed Collection; Comment Request for Regulation Project

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information

collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, REG-209830-96 (TD 8779), Estate and Gift Tax Marital Deduction.

**DATES:** Written comments should be received on or before December 3, 2007 to be assured of consideration.

**ADDRESSES:** Direct all written comments to R. Joseph Durbala, Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be directed to Robert Black, at (202) 622-3179, or at Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet, at [Larnice.Mack@irs.gov](mailto:Larnice.Mack@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Estate and Gift Tax Marital Deduction.

**OMB Number:** 1545-1612.

**Regulation Project Number:** REG-209830-96.

**Abstract:** The information requested in regulation section 20.2056(b)-7(d)(3)(ii) is necessary to provide a method for estates of decedents whose estate tax returns were due on or before February 18, 1997, to obtain an extension of time to make the qualified terminable interest property (QTIP) election under section 2056(b)(7)(B)(v).

**Current Actions:** There is no change to this existing regulation.

**Type of Review:** Extension of OMB approval.

**Affected Public:** Individual or households.

The estimated reporting burden in this regulation is reflected in the burden of Form 843, Claim for Refund and Request for Abatement, and Forms 706 and 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

**Request for Comments:** Comments submitted in response to this notice will

be summarized and/or included in the request for OMB approval. All comments will become a matter of public record.

**Comments are invited on:** (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: September 26, 2007.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

[FR Doc. E7-19565 Filed 10-3-07; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure 127367-07

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Revenue Procedure 127367-07, 9100 Relief Under Sections 897 and 1445.

**DATES:** Written comments should be received on or before December 3, 2007 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for copies of the revenue procedure should be directed to Allan Hopkins, at (202) 622-6665, or at