

Provided no formal expression of intent to file an offer of financial assistance (OFA) has been received, this exemption will be effective on October 25, 2008, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,<sup>2</sup> formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),<sup>3</sup> and trail use/rail banking requests under 49 CFR 1152.29 must be filed by October 6, 2008. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by October 15, 2008, with: Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001.

A copy of any petition filed with the Board should be sent to IANW's representative: John F. Larkin, President, Iowa Northwestern Railroad, 4814 Douglas Street, Omaha, NE 68132.

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

IANW has filed a combined environmental and historic report addressing the effects, if any, of the abandonment on the environment and historic resources. SEA will issue an environmental assessment (EA) by September 30, 2008. Interested persons may obtain a copy of the EA by writing to SEA (Room 1100, Surface Transportation Board, Washington, DC 20423-0001) or by calling SEA, at (202) 245-0305. [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), IANW 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 IANW's filing of a notice of

consummation by September 25, 2009, 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: September 19, 2008.

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

**Anne K. Quinlan,**

*Acting Secretary.*

[FR Doc. E8-22513 Filed 9-24-08; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

September 18, 2008.

The Department of the Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the date of publication of this notice. 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 October 27, 2008 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1779.

*Type of Review:* Extension.

*Title:* Notice 2002-27—IRA Required Minimum Distribution Reporting.

*Forms:* n/a.

*Description:* This notice provides guidance with respect to the reporting requirements, that is, data that custodians and trustees of IRAs must furnish IRA owners in those instances where there must be a minimum distribution from an individual retirement arrangement.

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

*Estimated Total Burden Hours:* 1,170,000 hours.

*OMB Number:* 1545-1772.

*Type of Review:* Extension.

*Title:* User Fee for Employee Plan Determination Letter Request.

*Form:* 8717.

*Description:* The Omnibus Reconciliation Act of 1990 requires

payment of a "user fee" with each application for a determination letter. Because of this requirement, the Form 8717 was created to provide filers the means to make payment and indicate the type of request.

*Respondents:* Businesses and other for-profit institutions, farms.

*Estimated Total Burden Hours:* 438,000 hours.

*OMB Number:* 1545-0177.

*Type of Review:* Extension.

*Title:* Casualties and Thefts.

*Form:* 4684.

*Description:* Form 4684 is used by taxpayers to compute their gain or loss from casualties or thefts, and to summarize such gains and losses. The data is used to verify that the correct gain or loss has been computed.

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

*Estimated Total Burden Hours:* 466,932 hours.

*OMB Number:* 1545-1385.

*Type of Review:* Extension.

*Title:* GL-238-88 (Final) Preparer Penalties—Manual Signature Requirement.

*Description:* The reporting requirements affect returns preparers of fiduciary returns. They will be required to submit a list of the names and identifying numbers of all fiduciary returns which are being filed with a facsimile signature of the returns preparer.

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

*Estimated Total Burden Hours:* 25,825 hours.

*OMB Number:* 1545-1930.

*Type of Review:* Extension.

*Title:* REG-159243-03 (Final)

Residence and Source Rules Involving U.S. Possessions and Other Conforming Changes.

*Description:* The regulations provide rules for determining whether an individual is a bona fide resident of a U.S. possession and whether income is derived from sources in a possession or effectively connected with the conduct of a trade or business in a possession.

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

*Estimated Total Burden Hours:* 300,000 hours.

*OMB Number:* 1545-1031.

*Type of Review:* Revision.

*Title:* Internet Computation Under the Look-Back Method for Completed Long-Term Contracts.

*Form:* 8697.

*Description:* Taxpayers required to account for all or part of any long-term contract entered into after February 28, 1986, under the percentage of

<sup>2</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>3</sup> Effective July 18, 2008, the filing fee for an OFA increased to \$1,500. See *Regulations Governing Fees for Services Performed in Connection with Licensing and Related Services—2008 update*, STB Ex Parte No. 542 (Sub-No. 15) (STB served June 18, 2008).

completion method must use Form 8697 to compute and report interest due or to be refunded under IRC section 460(b)(3). The IRS uses Form 8697 to determine if the interest has been figured correctly. Taxpayers may compute interest using the actual method (Part I) or the Simplified Marginal Impact Method (Part II).

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

*Estimated Total Burden Hours:* 40,557 hours.

*OMB Number:* 1545-0014.

*Type of Review:* Revision.

*Title:* Application for Registration For Certain Excise Tax Activities.

*Form:* 637.

*Description:* Form 637 is used to apply for excise tax registration. The registration applies to a person required to be registered under IRC section 4101 for purposes of the federal excise tax on taxable fuel imposed by IRC 4041 and 4081; and to certain manufacturers or sellers and purchasers that must register under IRC 4222 to be exempt from the excise tax on taxable articles. The data is used to determine if the applicant qualifies for exemption. Taxable fuel producers are required by IRC 4101 to register with the Service before incurring any tax liability.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 27,020 hours.

*OMB Number:* 1545-1795.

*Type of Review:* Extension.

*Title:* REG-165868-01 (Final) Ten or More Employer Plan Compliance Information.

*Description:* Allows the Internal Revenue Service and participating employers to verify that a ten-or-more employer welfare benefit plan complies with the requirements of section 419A(f)(6) of the Internal Revenue Code. Respondents are administrators of ten-or more employer plans.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 2,500 hours.

*OMB Number:* 1545-1648.

*Type of Review:* Extension.

*Title:* Low-Income Taxpayer Clinics—2005 Grant Application Package and Guidelines.

*Form:* 3319.

*Description:* Publication 3319 outlines requirements of the IRS Low-Income Taxpayer Clinics (LITC) program and provides instructions on how to apply for a LITC grant award.

*Respondents:* Not-for-profit institutions.

*Estimated Total Burden Hours:* 6,000 hours.

*OMB Number:* 1545-0235.

*Type of Review:* Extension.

*Title:* Monthly Tax Return for Wagers. *Form:* 730.

*Description:* Form 730 is used to identify taxable wagers and collect the tax monthly. The information is used to determine if persons accepting wagers are correctly reporting the amount of wagers and paying the required tax.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 384,291 hours.

*OMB Number:* 1545-0110.

*Type of Review:* Extension.

*Title:* Dividends and Distributions.

*Form:* 1099-DIV.

*Description:* The form is used by the Service to insure that dividends are properly reported as required by Code section 6042 and that liquidation distributions are correctly reported as required by Code section 6043, and to determine whether payees are correctly reporting their income.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 34,695,867 hours.

*OMB Number:* 1545-1940.

*Type of Review:* Extension.

*Title:* RP-2005-26 Revenue Procedure Regarding Extended Period of Limitations for Listed Transaction Situations.

*Description:* This revenue procedure provides procedures that taxpayers and material advisors may use to disclose a listed transaction that the taxpayer previously failed to disclose.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 430 hours.

*OMB Number:* 1545-1786.

*Type of Review:* Extension.

*Title:* Rev. Procs. 2002-39, 2006-45 (Previous 2002-37), and 2006-46 (Previous 2002-38) Changes in Periods of Accounting.

*Description:* The collection of information in these three (3) revenue procedures is necessary for the Commissioner to determine whether a taxpayer may properly obtain approval to adopt, change, or retain an annual accounting period.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 700 hours.

*OMB Number:* 1545-1939.

*Type of Review:* Extension.

*Title:* Notice 2005-32 Notification requirement for transfer of partnership interest in Electing Investment partnership (EIP).

*Description:* If a partnership interest in an EIP is transferred in a sale or exchange or upon the death of a partner, the transferor must notify the transferee and the EIP in writing.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 552,100 hours.

*OMB Number:* 1545-1784.

*Type of Review:* Extension.

*Title:* Rev. Proc. 2002-32 Waiver of 60-month Bar on Reconsolidation after Disaffiliation; Rev. Proc. 2006-21—Modifications to Rev. Proc. 2002-32.

*Description:* Pursuant to Sec. 1504(a)(3)(B) of the Internal Revenue Code, this procedure grants certain taxpayers a waiver of the general rule of Sec. 1504(a)(3)(A) barring a corporation from filing a consolidated return with a group of which it had ceased to be a member for 60 months following the year of disaffiliation.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 100 hours.

*OMB Number:* 1545-0049.

*Type of Review:* Extension.

*Title:* Form 990-BL, Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons, and Form 6069, Return of Excise Tax on Excess Contributions to Black Lung Disease

*Forms:* 6069, 990-BL and Schedule A.

*Description:* IRS uses Form 990-BL to monitor activities of black lung benefit trusts, and to collect excise taxes on these trusts and certain related persons if they engage in proscribed activities. The tax is figured on Schedule A and attached to Form 990-BL. Form 6069 is used by coal mine operators to figure the maximum deduction to a black lung benefit trust. If excess contributions are made, IRS uses the form to figure and collect the tax on excess contributions.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 563 hours.

*OMB Number:* 1545-1126.

*Type of Review:* Extension.

*Title:* INTL-121-90, INTL-292-90, and INTL-361-89, (Final) Treaty-Based Return Positions.

*Description:* Regulation section 301.6114-1 sets forth the reporting requirement under Sec. 6114. Persons or entities subject to this reporting requirement must make the required disclosure on a statement attached to their return, in the manner set forth, or be subject to a penalty. Regulation section 301.7701(b)-7(a)(4)(iv)(C) sets forth the reporting requirement for dual

resident S corporation shareholders who claim treaty benefits as nonresidents of the United States.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 6,015 hours.

*OMB Number:* 1545-0795.

*Type of Review:* Extension.

*Title:* Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual.

*Form:* 8233.

*Description:* Compensation paid to a nonresident alien (NRA) individual for independent personal services (self-employment) is generally subject to 30% withholding or graduated rates. However, compensation may be exempt from withholding because of a U.S. tax treaty or personal exemption amount. Form 8233 is used to request exemption from withholding.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 1,320,000 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.*

[FR Doc. E8-22484 Filed 9-24-08; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Office of Thrift Supervision

#### Annual Thrift Satisfaction Survey

**AGENCY:** Office of Thrift Supervision (OTS), Treasury.

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

**SUMMARY:** The proposed information collection request (ICR) described below has been submitted to the Office of Management and Budget (OMB) for review and approval, as required by the Paperwork Reduction Act of 1995. OTS is soliciting public comments on the proposal.

**DATES:** Submit written comments on or before October 27, 2008. A copy of this ICR, with applicable supporting documentation, can be obtained from RegInfo.gov at <http://www.reginfo.gov/public/do/PRAMain>.

**ADDRESSES:** Send comments, referring to the collection by title of the proposal or

by OMB approval number, to OMB and OTS at these addresses: Office of Information and Regulatory Affairs, Attention: Desk Officer for OTS, U.S. Office of Management and Budget, 725-17th Street, NW., Room 10235, Washington, DC 20503, or by fax to (202) 395-6974; and Information Collection Comments, Chief Counsel's Office, Office of Thrift Supervision, 1700 G Street, NW., Washington, DC 20552, by fax to (202) 906-6518, or by e-mail to [infocollection.comments@ots.treas.gov](mailto:infocollection.comments@ots.treas.gov). OTS will post comments and the related index on the OTS Internet Site at <http://www.ots.treas.gov>. In addition, interested persons may inspect comments at the Public Reading Room, 1700 G Street, NW., by appointment. To make an appointment, call (202) 906-5922, send an e-mail to [public.info@ots.treas.gov](mailto:public.info@ots.treas.gov), or send a facsimile transmission to (202) 906-7755.

**FOR FURTHER INFORMATION CONTACT:** For further information or to obtain a copy of the submission to OMB, please contact Ira L. Mills at, [ira.mills@ots.treas.gov](mailto:ira.mills@ots.treas.gov) (202) 906-6531, or facsimile number (202) 906-6518, Regulations and Litigation Division, Chief Counsel's Office, Office of Thrift Supervision, 1700 G Street, NW., Washington, DC 20552.

**SUPPLEMENTARY INFORMATION:** OTS may not conduct or sponsor an information collection, and respondents are not required to respond to an information collection, unless the information collection displays a currently valid OMB control number. As part of the approval process, we invite comments on the following information collection.

*Title of Proposal:* Annual Thrift Satisfaction Survey.

*OMB Number:* 1550-0087.

*Form Number:* N/A.

*Description:* The survey is needed to help OTS evaluate the effectiveness of the services it provides to thrifts.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit.

*Estimated Number of Respondents:* 200.

*Estimated Number of Responses:* 200.  
*Estimated Burden Hours per Response:* 15 minutes.

*Estimated Frequency of Response:* Annually.

*Estimated Total Burden:* 50 hours.  
*Clearance Officer:* Ira L. Mills, (202) 906-6531, Office of Thrift Supervision, 1700 G Street, NW., Washington, DC 20552.

Dated: September 19, 2008.

**Deborah Dakin,**

*Senior Deputy Chief Counsel, Regulations and Legislation Division.*

[FR Doc. E8-22484 Filed 9-24-08; 8:45 am]

**BILLING CODE 6720-01-P**

## DEPARTMENT OF THE TREASURY

### Office of Thrift Supervision

#### Electronic Operations

**AGENCY:** Office of Thrift Supervision (OTS), Treasury.

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

**SUMMARY:** The proposed information collection request (ICR) described below has been submitted to the Office of Management and Budget (OMB) for review and approval, as required by the Paperwork Reduction Act of 1995. OTS is soliciting public comments on the proposal.

**DATES:** Submit written comments on or before October 27, 2008. A copy of this ICR, with applicable supporting documentation, can be obtained from RegInfo.gov at <http://www.reginfo.gov/public/do/PRAMain>.

**ADDRESSES:** Send comments, referring to the collection by title of the proposal or by OMB approval number, to OMB and OTS at these addresses: Office of Information and Regulatory Affairs, Attention: Desk Officer for OTS, U.S. Office of Management and Budget, 725-17th Street, NW., Room 10235, Washington, DC 20503, or by fax to (202) 395-6974; and Information Collection Comments, Chief Counsel's Office, Office of Thrift Supervision, 1700 G Street, NW., Washington, DC 20552, by fax to (202) 906-6518, or by e-mail to [infocollection.comments@ots.treas.gov](mailto:infocollection.comments@ots.treas.gov). OTS will post comments and the related index on the OTS Internet site at <http://www.ots.treas.gov>. In addition, interested persons may inspect comments at the Public Reading Room, 1700 G Street, NW., by appointment. To make an appointment, call (202) 906-5922, send an e-mail to [public.info@ots.treas.gov](mailto:public.info@ots.treas.gov), or send a facsimile transmission to (202) 906-7755.

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