

Transportation, Federal Motor Carrier Safety Administration, 1200 New Jersey Avenue, SE., Washington, DC 20590; (2) the U.S. Department of Justice, Antitrust Division, 950 Pennsylvania Avenue, NW., Washington, DC 20530; and (3) the U.S. Department of Transportation, Office of the General Counsel, 1200 New Jersey Avenue, SE., Washington, DC 20590.

Decided: November 20, 2008.

By the Board, Anne K. Quinlan, Acting Secretary.

**Kulunie L. Cannon,**  
Clearance Clerk.

[FR Doc. E8-28089 Filed 11-25-08; 8:45 am]

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## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Ex Parte 646 (Sub-No. 2)]

#### Simplified Standards for Rail Rate Cases—Taxes in Revenue Shortfall Allocation Method

**AGENCY:** Surface Transportation Board.

**ACTION:** Notice of final decision.

**SUMMARY:** The Board corrected an error created in *Simplified Standards For Rail Rate Cases*, STB Ex Parte No. 646 (Sub-No. 1) (STB served Sept. 5, 2007), by adjusting the revenue shortfall (or overage) to pre-tax dollars to conform with other elements of the Revenue Shortfall Allocation Method.

**FOR FURTHER INFORMATION CONTACT:** Timothy Strafford, (202) 245-0356. Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.

**SUPPLEMENTARY INFORMATION:** By a decision served on November 21, 2008, the Board found that there was a material error in the Revenue Shortfall Allocation Method (RSAM) formula described in *Simplified Standards For Rail Rate Cases*, STB Ex Parte No. 646 (Sub-No. 1) (STB served Sept. 5, 2007), in its failure to account for federal and state taxes. To correct this error, the Board revised the formula by adopting the use of the statutory federal tax rate, combined with a railroad-specific state tax rate, to best approximate the marginal taxes the carrier would pay on incremental revenue.

Additional information is contained in the Board's decision. A copy of the Board's decision is available for inspection or copying at the Board's Public Docket Room, Room 131, 395 E Street, SW., Washington, DC 20423-

0001, and is posted on the Board's Web site, at <http://www.stb.dot.gov>.

Decided: November 20, 2008.

By the Board, Chairman Nottingham, Vice Chairman Mulvey, and Commissioner Butrey.

**Kulunie L. Cannon,**  
Clearance Clerk.

[FR Doc. E8-28112 Filed 11-25-08; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

November 20, 2008.

The Department of 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, and 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before December 26, 2008 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1004.

*Type of Review:* Revision.

*Title:* U.S. Income Tax Return for Real Estate Investment Trusts.

*Description:* Form 1120-REIT is filed by a corporation, trust, or association electing to be taxed as a REIT in order to report its income, and deductions, and to compute its tax liability. IRS uses Form 1120-REIT to determine whether the REIT has correctly reported its income, deductions, and tax liability.

*Respondents:* Private sector.

*Estimated Total Burden Hours:* 142,203 hours.

*OMB Number:* 1545-1517.

*Type of Review:* Extension.

*Title:* Distributions From an Archer MSA or Medicare+Choice MSA.

*Form:* 1099-SA.

*Description:* This form is used to report distributions from a medical savings account as set forth in section 220(h).

*Respondents:* Private sector.

*Estimated Total Burden Hours:* 3,618 hours.

*OMB Number:* 1545-0126.

*Type of Review:* Extension.

*Title:* U.S. Income Tax Return of a Foreign Corporation.

*Form:* 1120-F.

*Description:* Form 1120-F is used by foreign corporations that have investments, or a business, or a branch in the U.S. The IRS uses Form 1120-F to determine if the foreign corporation has correctly reported its income, deductions, and tax, and to determine if it has paid the correct amount of tax.

*Respondents:* Private sector.

*Estimated Total Burden Hours:* 7,622,314 hours.

*OMB Number:* 1545-0941.

*Type of Review:* Extension.

*Title:* Report of a Sale or Exchange of Certain Partnership Interests.

*Form:* 8308.

*Description:* Form 8308 is an information return that gives the IRS the names of the parties involved in a section 751(a) exchange of a partnership interest. It is also used by the partnership as a statement to the transferor or transferee. It alerts the transferor that a portion of the gain on the sale of partnership interest may be ordinary income.

*Respondents:* Private sector.

*Estimated Total Burden Hours:* 1,460,000 hours.

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

*OMB Reviewer:* Nicholas A. Fraser (202) 395-5887, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Robert Dahl,**

Treasury PRA Clearance Officer.

[FR Doc. E8-28081 Filed 11-25-08; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

November 20, 2008.

The Department of Treasury will submit following public information collection request 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 contacting the Treasury 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 11020, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.