

Pacific Railroad Company (UP) that connects to UP's rail yard in Palestine, Tex.<sup>3</sup>

This transaction is related to a concurrently filed verified notice of exemption in *Iowa Pacific Holdings, LLC and Permian Basin Railways—Continuance in Control Exemption—Rusk, Palestine & Pacific Railroad, LLC*, Docket No. FD 35668, in which IPH and Permian Basin Railways seek to continue in control of RP&P, upon RP&P's becoming a Class III rail carrier.

The transaction may be consummated on or after September 29, 2012 (30 days after the notice of exemption was filed).

RP&P certifies that its projected annual revenues as a result of this transaction will not result in RP&P's becoming a Class I or Class II rail carrier and will not exceed \$5 million.

If the verified notice contains false or misleading information, the exemption is void *ab initio*. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the effectiveness of the exemption. Petitions for stay must be filed no later than September 21, 2012 (at least seven days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD 35669, must be filed with the Surface Transportation Board, 395 E Street SW., Washington, DC 20423-0001. In addition, one copy of each pleading must be served on John D. Heffner, Strasburger & Price, LLP, 1700 K Street NW., Suite 640, Washington, DC 20006.

Board decisions and notices are available on our Web site at [www.stb.dot.gov](http://www.stb.dot.gov).

Decided: September 12, 2012.

By the Board, Rachel D. Campbell, Director, Office of Proceedings.

**Derrick A. Gardner,**  
Clearance Clerk.

[FR Doc. 2012-22842 Filed 9-14-12; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

September 12, 2012

The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance

with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before October 17, 2012 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestion for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at

[OIRA\\_Submission@OMB.EOP.GOV](mailto:OIRA_Submission@OMB.EOP.GOV) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submission(s) may be obtained by calling (202) 927-5331, email at [PRA@treasury.gov](mailto:PRA@treasury.gov), or the entire information collection request maybe found at [www.reginfo.gov](http://www.reginfo.gov).

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0190.

*Type of Review:* Extension without change of a currently approved collection.

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

*Form:* 4876-A.

*Abstract:* 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.

*Affected Public:* Private Sector: Business or other for-profits.

*Estimated Total Burden Hours:* 6,360.

*OMB Number:* 1545-0973.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Geographic Availability Statement.

*Form:* 8569.

*Abstract:* The data collected from this form is used by the executive panels responsible for screening internal and external applicants for the SES Candidate Development Program, and other executive position.

*Affected Public:* Individuals or Households.

*Estimated Total Burden Hours:* 84.

*OMB Number:* 1545-1251.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* TD 8437 (PS-5-91) Limitations on Percentage Depletion in the Case of Oil and Gas Wells (Final).

*Abstract:* 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.

*Affected Public:* Private Sector: Business or other for-profits.

*Estimated Total Burden Hours:* 49,950.

*OMB Number:* 1545-1344.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* TD 8560 (CO-30-92)

Consolidated Returns—Stock Basis and Excess Loss Accounts, Earnings and Profits, Absorption of Deductions and Losses, Joining and Leaving Consolidated Groups, Worthless (Final).

*Abstract:* 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.

*Affected Public:* Private Sector: Business or other for-profits.

*Estimated Total Burden Hours:* 18,600.

*OMB Number:* 1545-1499.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Revenue Procedure 2006-10, Acceptance Agents.

*Abstract:* Revenue Procedure 2006-10 describes application procedures for becoming an acceptance agent and the requisite agreement that an agent must execute with IRS.

*Affected Public:* Private Sector: Business or other for-profits.

*Estimated Total Burden Hours:* 24,960.

*OMB Number:* 1545-1541.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Revenue Procedure 97-27, Changes in Methods of Accounting.

*Abstract:* The information requested in sections 6, 8, and 13 of Revenue Procedure 97-27 is required in order for the Commissioner to determine whether the taxpayer is properly requesting to change its method of accounting and the terms and condition of that change.

*Affected Public:* Private Sector: Business or other for-profits.

*Estimated Total Burden Hours:* 9,083.

*OMB Number:* 1545-1828.

*Type of Review:* Extension without change of a currently approved collection.

<sup>3</sup> On August 31, 2012, UP submitted a letter to the Board confirming that it is willing to enter into an interchange agreement with RP&P and that such an agreement has been drafted but not yet executed.

*Title:* REG-131478-02 (TD 9048; 9254) Guidance under Section 1502; Suspension of Losses on Certain Stock Disposition.

*Abstract:* The information in § 1.1502-35(c) is necessary to ensure that a consolidated group does not obtain more than one tax benefit from both the utilization of a loss from the disposition of stock and the utilization of a loss or deduction with respect to another asset that reflects the same economic loss; to allow the taxpayer to make an election under § 1.1502-35(c)(5) that would benefit the taxpayer, the election in § 1.1502-35(f) provides taxpayers the choice in the case of a worthless subsidiary to utilize a worthless stock deduction or absorb the subsidiary's losses; and § 1.1502-35(g)(3) applies to ensure that taxpayers do not circumvent the loss suspension rule of § 1.1502-35(c) by deconsolidating a subsidiary and then re-importing to the group losses of such subsidiary.

*Affected Public:* Private Sector; Business or other for-profits.

*Estimated Total Burden Hours:* 15,000.

*OMB Number:* 1545-1990.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Application of Section 338 to Insurance Companies.

*Abstract:* These regulations will allow companies to retroactively apply the regulations to transactions completed prior to the effective date and to stop an election to use a historic loss payment pattern.

*Affected Public:* Private Sector; Business or other for-profits.

*Estimated Total Burden Hours:* 12.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2012-22832 Filed 9-14-12; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notice 2006-25

**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 Notice 2006-25, Qualifying Gasification Project Program.

**DATES:** Written comments should be received on or before November 16, 2012 to be assured of consideration.

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

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations should be directed to Allan Hopkins at Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202)622-6665, or through the Internet at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Qualifying Gasification Project Program.

*Notice Number:* 1545-2002.

*Abstract:* This Notice establishes the qualifying gasification project program under § 48B of the Internal Revenue Code. The notice provides the time and manner for a taxpayer to apply for an allocation of qualifying gasification project credits.

*Current Actions:* There are no changes being made to the notice at this time.

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

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

*Estimated Number of Respondents:* 20.

*Estimated Time per Respondent:* 51 minutes.

*Estimated Total Annual Reporting Burden Hours:* 1,700.

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 11, 2012.

**Allan Hopkins,**

*Tax Analyst.*

[FR Doc. 2012-22865 Filed 9-14-12; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Schedule H (Form 1040)

**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 Schedule H (Form 1040), Household Employment Taxes.

**DATES:** Written comments should be received on or before November 16, 2012 to be assured of consideration.

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

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Allan Hopkins, (202) 622-6665, at Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).