

been installed with similar devices. However, by supplemental letter dated May 16, 2007, Hyundai submitted further data to support its belief that its device will be at least as effective as comparable devices installed on other vehicle lines previously granted exemptions by the agency.

Hyundai further stated that it believes that the GM Pass-Key and Ford Securilock devices contain components that are functionally and operationally similar to its device. Hyundai also stated that the theft data from the National Crime Information Center (NCIC) show a clear reduction in vehicle thefts after the introduction of the GM and Ford devices. Therefore, Hyundai believes that its device will be at least as effective as those GM and Ford devices that have been installed on lines previously granted exemptions by the agency. Hyundai provided theft rate data for the Chevrolet Camaro and Pontiac Firebird vehicle lines showing a substantial reduction in theft rates comparing the lines between pre- and post-introduction of the Pass-Key device. Hyundai also provided "percent reduction" data for theft rates between pre- and post-production years for the Ford Taurus and Mustang, and Oldsmobile Toronado and Buick Riviera vehicle lines normalized to the three-year average of the Camaro and Firebird pre-introduction data. Hyundai stated that the data shows a dramatic reduction of theft rates due to the introduction of devices substantially similar to the Hyundai immobilizer device. Specifically, the Taurus, Mustang, Riviera and Toronado vehicle lines showed a 63, 70, 80 and 58 percent theft rate reductions respectively, between pre- and post-introduction of immobilizer devices as standard equipment on these vehicle lines.

In addressing the specific content requirements of 543.6, Hyundai provided information on the reliability and durability of its proposed device. To ensure reliability and durability of the device, Hyundai conducted tests based on its own specified standards. Hyundai also provided a detailed list of the tests conducted and believes that the device is reliable and durable since the device complied with its specified requirements for each test.

Based on the evidence submitted by Hyundai, the agency believes that the antitheft device for the Azera vehicle line is likely to be as effective in reducing and deterring motor vehicle theft as compliance with the parts-marking requirements of the Theft Prevention Standard (49 CFR Part 541). Based on the information Hyundai provided about its device, the agency

concludes that the device will provide the five types of performance listed in § 543.6(a)(3): promoting activation; attracting attention to the efforts of unauthorized persons to enter or operate a vehicle by means other than a key; preventing defeat or circumvention of the device by unauthorized persons; preventing operation of the vehicle by unauthorized entrants; and ensuring the reliability and durability of the device.

As required by 49 U.S.C. 33106 and 49 CFR Part 543.6(a)(4) and (5), the agency finds that Hyundai has provided adequate reasons for its belief that the antitheft device, will reduce and deter theft.

For the foregoing reasons, the agency hereby grants in full Hyundai's petition for exemption for the Azera vehicle line from the parts-marking requirements of 49 CFR Part 541. The agency notes that 49 CFR Part 541, Appendix A-1, identifies those lines that are exempted from the Theft Prevention Standard for a given model year. 49 CFR Part 543.7(f) contains publication requirements incident to the disposition of all Part 543 petitions. Advanced listing, including the release of future product nameplates, the beginning model year for which the petition is granted and a general description of the antitheft device is necessary in order to notify law enforcement agencies of new vehicle lines exempted from the parts-marking requirements of the Theft Prevention Standard.

If Hyundai decides not to use the exemption for this line, it must formally notify the agency. If such a decision is made, the line must be fully marked according to the requirements under 49 CFR Parts 541.5 and 541.6 (marking of major component parts and replacement parts).

NHTSA notes that if Hyundai wishes in the future to modify the device on which this exemption is based, the company may have to submit a petition to modify the exemption. Part 543.7(d) states that a Part 543 exemption applies only to vehicles that belong to a line exempted under this part and equipped with the anti-theft device on which the line's exemption is based. Further, Part 543.9(c)(2) provides for the submission of petitions "to modify an exemption to permit the use of an antitheft device similar to but differing from the one specified in that exemption."

The agency wishes to minimize the administrative burden that Part 543.9(c)(2) could place on exempted vehicle manufacturers and itself. The agency did not intend in drafting Part 543 to require the submission of a modification petition for every change to the components or design of an

antitheft device. The significance of many such changes could be *de minimis*. Therefore, NHTSA suggests that if the manufacturer contemplates making any changes, the effects of which might be characterized as *de minimis*, it should consult the agency before preparing and submitting a petition to modify.

**Authority:** 49 U.S.C. 33106; delegation of authority at 49 CFR 1.50.

Issued on: July 12, 2007.

**Stephen R. Kratzke,**

*Associate Administrator for Rulemaking.*

[FR Doc. E7-13948 Filed 7-18-07; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 35012]

#### Wisconsin & Southern Railroad Co.— Lease and Operation Exemption—Soo Line Railroad Company d/b/a Canadian Pacific Railway

**AGENCY:** Surface Transportation Board, DOT.

**ACTION:** Notice of exemption.

**SUMMARY:** Under 49 U.S.C. 10502, the Board is granting a petition for exemption from the prior approval requirements of 49 U.S.C. 10902 for Wisconsin & Southern Railroad Co., a Class II rail carrier, to lease and operate 4.8 miles of railroad in Milwaukee, WI, owned by Soo Line Railroad Company d/b/a Canadian Pacific Railway (CPR). The subject trackage, known as the Glendale Line, extends southerly from the north line of Hampton Avenue at CPR milepost 93.2 on the Watertown Subdivision to CPR milepost 88.4, which end point is approximately 500 feet south of the southerly street line of State Street, and includes a portion of CPR's Glendale Yard known as the "B" yard.

**DATES:** The exemption will be effective on July 27, 2007. Petitions to stay must be filed by July 23, 2007. Petitions to reopen must be filed by August 6, 2007.

**ADDRESSES:** An original and 10 copies of all pleadings referring to STB Finance Docket No. 35012 must be filed with the Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001. In addition, one copy of all pleadings must be served on petitioner's representative: John D. Heffner, PLLC, 1920 N Street, NW., Suite 800, Washington, DC 20007.

**FOR FURTHER INFORMATION CONTACT:** Julia Farr, (202) 245-0359. [Assistance for the hearing impaired is available through

the Federal Information Relay Service (FIRS) at 1-800-877-8339.]

**SUPPLEMENTARY INFORMATION:**

Additional information is contained in the Board's decision. To purchase a copy of the full decision, write to, e-mail, or call: ASAP Document Solutions, 9332 Annapolis Rd., Suite 103, Lanham, MD 20706; e-mail: [asapdc@verizon.net](mailto:asapdc@verizon.net); telephone: (202) 306-4004. [Assistance for the hearing impaired is available through FIRS at 1-800-877-8339].

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

Decided: July 13, 2007.

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

**Vernon A. Williams,**

Secretary.

[FR Doc. E7-13999 Filed 7-18-07; 8:45 am]

**BILLING CODE 4915-01-P**

**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review;  
Comment Request**

July 12, 2007.

The Department of 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 August 20, 2007 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-1056.

*Type of Review:* Revision.

*Title:* REG-209020-86 (formerly INTL-61-86) NPRM & Temporary Foreign Tax Credit; Notification and Adjustment Due to Foreign Tax Redeterminations

*Description:* Section 905(c) requires that a taxpayer notify the Internal Revenue Service of a change in the taxpayer's foreign income tax liability that may affect its foreign tax credit. New 1.905-4T provides rules concerning the time, manner, and contents of such notification. Should

the taxpayer fail to notify the IRS, penalties under section 6689 may be imposed. Respondents are U.S. taxpayers that claim a foreign tax credit under section 901, 902, or 960.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 54,000 hours.

*OMB Number:* 1545-0757.

*Type of Review:* Extension.

*Title:* LR-209-76 (Final) Special Lien for Estate Taxes Deferred Under Section 6166 or 6166A.

*Description:* Section 632A permits the executor of a decedent's estate to elect a lien on section 6166 property in favor of the United States in lieu of a bond or personal liability if an election under section 6166 was made and the executor files an agreement under section 6323A(c).

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 8,650 hours.

*OMB Number:* 1545-0026.

*Type of Review:* Extension.

*Title:* Return by a U.S. Transferor of Property to a Foreign Corporation.

*Form:* 926.

*Description:* U.S. persons file Form 926 to report the transfer of property to a foreign corporation and to report information required by section 367. The IRS uses Form 926 to determine if the gain, if any, must be recognized by the U.S. person.

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

*Estimated Total Burden Hours:* 9,419 hours.

*OMB Number:* 1545-0490.

*Type of Review:* Revision.

*Title:* (1) Application for Reward for Original Information; (2) Solicitud de Recompensa por Informacion Original (Spanish Version).

*Form:* 211/211 (SP).

*Description:* Forms 211/211 (SP) are the official application forms used by persons requesting rewards for submitting information concerning alleged violations of the tax laws by other persons. Such rewards are authorized by IRC 7623. The data is used to determine and pay rewards to those persons who voluntarily submit information.

*Respondents:* Individuals and households.

*Estimated Total Burden Hours:* 2,800 hours.

*OMB Number:* 1545-1156.

*Type of Review:* Extension.

*Title:* Records (26 CFR 1.6001-1).

*Description:* Internal Revenue Code section 6001 requires, in part, that every

person liable for tax, or for the collection of that tax, keep such records and comply with such rules and regulations as the Secretary may from time to time prescribe. These records are needed to ensure proper compliance with the Code.

*Respondents:* Individuals and households.

*Estimated Total Burden Hours:* 1 hours.

*OMB Number:* 1545-2057.

*Type of Review:* Extension.

*Title:* Form 13614-T, Telephone Excise Tax Refund.

*Form:* 13614-T.

*Description:* Form 13614-T, is part of a series of forms related to the Form 13614. The Form 13614-T will be used as the Intake Sheet for individuals who potentially qualify to file a Form 1040EZ-T, Request for Refund of Federal Telephone Excise Tax, to receive their refund.

*Respondents:* Individuals and households.

*Estimated Total Burden Hours:* 81,917 hours.

*OMB Number:* 1545-0015.

*Type of Review:* Extension.

*Title:* United States Estate (and Generation-Skipping Transfer) Tax Return.

*Form:* 706.

*Description:* Form 706 is used by executors to report and compute the Federal Estate Tax imposed by IRC section 2001 and the Federal GST tax imposed by IRC section 2601. IRS uses the information to enforce these taxes and to verify that the tax has been properly computed.

*Respondents:* Individuals and households.

*Estimated Total Burden Hours:* 2,028,430 hours.

*OMB Number:* 1545-1072.

*Type of Review:* Extension.

*Title:* INTL-952-86 (NPRM and Temporary) Allocation and Apportionment of Interest Expense and Certain Other Expenses.

*Description:* Section 864(e) of the Internal Revenue Code provides rules concerning the allocation and apportionment of interest and certain other expenses to foreign source income for purposes of computing the foreign tax credit limitation. The regulations provide for the affirmative election of either the modified gross income method or the asset method of apportionment in the case of a controlled foreign corporation.

*Respondents:* Individuals and households.

*Estimated Total Burden Hours:* 3,750 hours.