

**DEPARTMENT OF TRANSPORTATION****Surface Transportation Board****[STB Finance Docket No. 35043]****Four Rivers Transportation, Inc., Paducah and Louisville Railway, Inc., and Evansville Western Railway, Inc.—Corporate Family Transaction Exemption**

Four Rivers Transportation, Inc. (Four Rivers), Paducah & Louisville Railway, Inc. (P&L), and Evansville Western Railway, Inc. (EVWR) (collectively, parties) have filed a verified notice of exemption under 49 CFR 1180.2(d)(3) for a transaction within a corporate family. The proposed transaction involves the restructuring of the Four Rivers corporate family.

Four Rivers, a noncarrier, currently directly owns and controls P&L and the Appalachian & Ohio Railroad, Inc. (A&O). P&L directly owns and controls EVWR. Through P&L, Four Rivers indirectly controls EVWR. P&L is a Class II rail carrier that owns and operates approximately 262 miles of rail line, all within the Commonwealth of Kentucky, and EVWR is a Class III rail carrier that operates approximately 124 miles of rail line in Illinois and Indiana. A&O is a Class III rail carrier that leases and operates over 158 miles of rail line, all located within West Virginia.<sup>1</sup>

The parties propose to consummate the transaction on or after August 23, 2007.

The restructuring will allow the transfer of direct control of EVWR from P&L to Four Rivers and provide a more efficient corporate structure.

This is a transaction within a corporate family of the type specifically exempted from prior review and approval of 49 CFR 1180.2(d)(3). According to the parties, the transaction will not result in adverse changes in service levels, significant operational changes, or changes in the competitive balance with carriers outside the corporate family.

Under 49 U.S.C. 10502(g), the Board may not use its exemption authority to relieve a rail carrier of its statutory

obligation to protect the interests of its employees. Because the transaction involves the control of one Class II and one or more Class III rail carriers, the exemption is subject to the labor protection requirements of 49 U.S.C. 11326(b).

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. Stay petitions must be filed no later than August 15, 2007 (at least 7 days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 35043, must be filed with the Surface Transportation Board, 395 E. Street, SW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on William A. Mullins, Baker & Miller PLLC, 2401 Pennsylvania Avenue, NW., Suite 300, Washington, DC 20037.

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

Decided: July 31, 2007.

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

**Vernon A. Williams,**  
*Secretary.*

[FR Doc. E7-15318 Filed 8-7-07; 8:45 am]

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**DEPARTMENT OF TRANSPORTATION****Surface Transportation Board****[STB Docket No. AB-290 (Sub-No. 293X)]****Norfolk Southern Railway Company—Abandonment Exemption—in Norfolk and Virginia Beach, VA**

On July 19, 2007, Norfolk Southern Railway Company (NSR) filed with the Board a petition under 49 U.S.C. 10502 for exemption from the provisions of 49 U.S.C. 10903 to abandon an approximately 15.34-mile line of railroad, extending between milepost VB-0.12 in Norfolk, VA, and milepost VB-15.46 in Virginia Beach, VA. The line traverses United States Postal Service Zip Codes 23451, 23452, 23453, 23454, 23455, 23456, 23457, 23462, 23502, 23504, 23509, and 23510, and includes the stations of Park Ave., Tidewater, Glenrock, Greenwich, Euclid, Thalia, Rosemont, Lynnhaven, Oceana Wye, London Bridge, and Oldfield.

The line does not contain federally granted rights-of-way. Any

documentation in NSR's possession will be made available promptly to those requesting it.

The interest of railroad employees will be protected by the conditions set forth in *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979).

By issuing this notice, the Board is instituting an exemption proceeding pursuant to 49 U.S.C. 10502(b). A final decision will be issued by November 6, 2007.

Any offer of financial assistance (OFA) under 49 CFR 1152.27(b)(2) will be due no later than 10 days after service of a decision granting the petition for exemption. Each OFA must be accompanied by a \$1,300 filing fee. See 49 CFR 1002.2(f)(25).

All interested persons should be aware that, following abandonment of rail service and salvage of the line, the line may be suitable for other public use, including interim trail use. Any request for a public use condition under 49 CFR 1152.28 or for trail use/rail banking under 49 CFR 1152.29 will be due no later than August 28, 2007. Each trail use request must be accompanied by a \$200 filing fee. See 49 CFR 1002.2(f)(27).

All filings in response to this notice must refer to STB Docket No. AB-290 (Sub-No. 293X), and must be sent to: (1) Surface Transportation Board, 395 E. Street, SW., Washington, DC 20423-0001; and (2) James R. Paschall, Norfolk Southern Railway Company, Three Commercial Place, Norfolk, VA 23510-2191. Replies to the petition are due on or before August 28, 2007.

Persons seeking further information concerning abandonment procedures may contact the Board's Office of Public Services at (202) 245-0230 or refer to the full abandonment or 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.]

An environmental assessment (EA) (or environmental impact statement (EIS), if necessary) prepared by SEA will be served upon all parties of record and upon any agencies or other persons who commented during its preparation. Other interested persons may contact SEA to obtain a copy of the EA (or EIS). EAs in these abandonment proceedings normally will be made available within 60 days of the filing of the petition. The deadline for submission of comments on the EA will generally be within 30 days of its service.

<sup>1</sup> See *Paducah & Louisville Railway, Inc.—Acquisition—CSX Transportation, Inc.*, STB Finance Docket No. 34738 (STB served Nov. 18, 2005); *Evansville Western Railway, Inc.—Acquisition and Operation Exemption—Paducah & Louisville Railway, Inc.*, STB Finance Docket No. 34738 (Sub-No. 1) (STB served Nov. 18, 2005); *Four Rivers Transportation, Inc. and Paducah & Louisville Railway, Inc.—Continuance in Control Exemption—Evansville Western Railway, Inc.*, STB Finance Docket No. 34738 (Sub-No. 2) (STB served Nov. 18, 2005); and *Four Rivers Transportation, Inc.—Control Exemption—Appalachian & Ohio Railroad, Inc.*, STB Finance Docket No. 34856 (STB served May 23, 2006).

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

Decided: August 2, 2007.

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

**Vernon A. Williams,**  
Secretary.

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

July 31, 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 September 7, 2007 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-2068.

*Type of Review:* Extension.

*Title:* REG-155608-02 (NPRM)

Revised Regulations Concerning Section 403(b) Tax-Sheltered Annuity Contracts.

*Description:* The collection of information in the regulations is in § 1.403(b)-10(b)(2) of the Income Tax Regulations, requiring, in the case of certain exchanges or transfers, that the section 403(b) plan sponsor or administrator enter into an agreement to exchange certain information with vendors of section 403(b) contracts. Such information exchange is necessary to ensure compliance with tax law requirements relating to loans and hardship distributions from section 403(b) plans.

*Respondents:* Not-for-profit institutions.

*Estimated Total Burden Hours:* 45,000 hours.

*OMB Number:* 1545-1899.

*Type of Review:* Extension.

*Title:* REG-138176-02 (NPRM)

Timely Mailing Treated As Timely Filing.

*Description:* Section 7502(a) of the Internal Revenue Code provides that a

document received after the due date for filing will be treated as filed on the date of the United States postmark on the envelope containing the document if the postmark date is on or before the date for filing the document and the document is placed in the U.S. mail on or before the due date. Under I.R.C. Sec. 7502, in order for taxpayers to establish the postmark date and prima facie evidence of delivery when using registered or certified mail to file documents with the IRS, taxpayers will need to retain the sender's receipt.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 1,084,765 hours.

*OMB Number:* 1545-1430.

*Type of Review:* Extension.

*Title:* Annual Return of Withheld Federal Income Tax; Annual Record of Federal Tax Liability; and Form 945 Payment Voucher.

*Form:* 945; 945A.

*Description:* Form 945 is used to report income tax withholding on non-payroll payments including backup withholding and withholding on pensions, annuities, IRA's military retirement and gambling winnings. Form 945-A is used to report non-payroll tax liabilities. Form 945-V is used by those taxpayers who submit a payment with their return.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 2,077,017 hours.

*OMB Number:* 1545-1847.

*Type of Review:* Extension.

*Title:* Revenue Procedure 2004-29, Statistical Sampling in Sec. 274 Context.

*Description:* For taxpayers desiring to establish for purposes of Sec. 274(n)(2), (A), (C), (D), or (E) that a portion of the total amount of substantiated expenses incurred for meals and entertainment is excepted from the 50% limitation of Sec. 274(n), the revenue procedure requires that taxpayers maintain adequate documentation to support the statistical application, sample unit findings, and all aspects of the sample plan.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 3,200 hours.

*OMB Number:* 1545-1902.

*Type of Review:* Extension.

*Title:* REG-145987-03 (NPRM) Qualified Severance of a Trust for Generation-Skipping Transfer (GST) Tax Purposes.

*Description:* The collection of information in this proposed regulation is in section 26.2642-6(b)(5). This

information is required by the IRS for qualified severances. This information will be used to identify the trusts being severed and the new trusts created upon severance. The collection of information is required in order to have a qualified severance. The likely respondents are individuals contributing to trusts that have skip persons as beneficiaries.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 12,500 hours.

*OMB Number:* 1545-0121.

*Type of Review:* Extension.

*Title:* Foreign Tax Credit (Individual, Estate, or Trust).

*Form:* 1116.

*Description:* Form 1116 is used by individuals (including nonresident aliens) estates or trusts who paid foreign income taxes on U.S. taxable income to compute the foreign tax credit. This information is used by the IRS to verify the foreign tax credit.

*Respondents:* Individuals and households.

*Estimated Total Burden Hours:* 22,093,974 hours.

*OMB Number:* 1545-1058.

*Type of Review:* Extension.

*Title:* Reporting Agent Authorization.

*Form:* 8655.

*Description:* Form 8655 allows a taxpayer to designate a reporting agent to file certain employment tax returns electronically, and to submit Federal tax deposits. This form allows IRS to disclose tax account information and to provide duplicate copies of taxpayer correspondence to authorized agents. Reporting agents are persons or organizations preparing and filing electronically the federal tax returns and/or submitting federal tax deposits. ≤ *Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 11,000 hours.

*OMB Number:* 1545-1731.

*Type of Review:* Extension.

*Title:* Revenue Procedure 2001-37, Extraterritorial Income Exclusion Elections.

*Description:* A taxpayer that wants to revoke its election to be treated as a domestic corporation for all purposes of the Internal Revenue Code ("Code") must file a revocation statement with the Internal Revenue Service ("IRS"). This revenue procedure provides guidance for implementing the elections (and revocation of such elections) established under the "FSC Repeal and Extraterritorial Income Exclusion Act of 2000."

*Respondents:* Businesses or other for-profits.