

previous year associated with the inspection area containing the waiver location(s).

- Any leaks on the pipeline (both reportable and non reportable) that occurred during the previous year in the inspection area containing the waiver location(s).

- All repairs on the pipeline made during the previous year in the inspection area containing the waiver location(s).

- On-going damage prevention initiatives on the pipeline in the inspection area containing the waiver location(s) and a discussion on their success.

- Any mergers, acquisitions, transfers of assets, or other events affecting the regulatory responsibility of the company operating the pipeline to which the waiver applies.

**Authority:** 49 U.S.C. 60118(c); 49 CFR 1.53.

Issued in Washington, DC, on March 13, 2006.

**Joy Kadnar,**

*Director for Engineering and Engineering Support.*

[FR Doc. E6-3833 Filed 3-15-06; 8:45 am]

**BILLING CODE 4910-60-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Docket No. AB-33 (Sub-No. 239X)]

#### Union Pacific Railroad Company— Discontinuance Exemption—in Oklahoma City, OK

Union Pacific Railroad Company (UP) has filed a verified notice of exemption under 49 CFR part 1152 subpart F—*Exempt Abandonments and Discontinuances of Service* to discontinue service over a 0.42-mile line of railroad between Stiles Avenue to the point of connection with the BNSF Railway Company (BNSF) line near Second Street (the Old Rock Island Main) in Oklahoma City, Oklahoma County, OK.<sup>1</sup> There are no mileposts on the line. The line traverses United States Postal Service Zip Code 73102.

UP has certified that: (1) No traffic has moved over the line for at least 2 years; (2) there is no overhead traffic on the line; (3) no formal complaint filed by a user of rail service on the line (or by a state or local government entity acting on behalf of such user) regarding cessation of service over the line either is pending with the Board or with any U.S. District Court or has been decided

in favor of complainant within the 2-year period; and (4) the requirements at 49 CFR 1105.12 (newspaper publication) and 49 CFR 1152.50(d)(1) (notice to governmental agencies) have been met.

As a condition to this exemption, any employee adversely affected by the abandonment shall be protected under *Oregon Short Line R. Co.*—

*Abandonment—Goshen*, 360 I.C.C.91 (1979). To address whether this condition adequately protects affected employees, a petition for partial revocation under 49 U.S.C. 10502(d) must be filed.

Provided no formal expression of intent to file an offer of financial assistance (OFA) has been received, this exemption will be effective on April 15, 2006, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues and formal expressions of intent to file an OFA for continued rail service under 49 CFR 1152.27(c)(2),<sup>2</sup> must be filed by March 27, 2006.<sup>3</sup> Petitions to reopen must be filed by April 5, 2006, with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423–0001.

A copy of any petition filed with the Board should be sent to UP's representative: Robert T. Opal, General Commerce Counsel, Union Pacific Railroad Company, 1400 Douglas St., STOP 1580, Omaha, NE 68179.

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

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

Decided: March 10, 2006.

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

**Vernon A. Williams,**

*Secretary.*

[FR Doc. E6-3832 Filed 3-15-06; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

March 9, 2006.

The Department of Treasury has submitted the following public

<sup>2</sup> Each offer of financial assistance must be accompanied by the filing fee, which currently is set at \$1,200. See 49 CFR 1002.2(f)(25).

<sup>3</sup> Because this is a discontinuance proceeding and not an abandonment, trail use/rail banking and public use conditions are not appropriate. Likewise, no environmental or historical documentation is required here under 49 CFR 1105.6(c) and 1105.8(b), respectively.

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 April 17, 2006 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-0202.

*Type of Review:* Extension.

*Title:* Form 5310, Application for Determination for Terminating Plan; Form 6088, Distributable Benefits from Employee Pension Benefit Plans.

*Form:* IRS Form-5310 and 6088.

*Description:* Employees who have qualified deferred compensation plans can take an income tax deduction for contributions to their plans. IRS uses the data on Forms 5310 and 6088 to determine whether a plan still qualifies and whether there is any discrimination in benefits.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 1,813,650 hours.

*OMB Number:* 1545-1120.

*Type of Review:* Extension.

*Title:* CO-69-87 and CO-68-87 (Final) Final Regulations Under Sections 382 and 383 of the Internal Revenue Code of 1986; Pre-change Attributes; CO-18-90 (Final) Final Regulations Under Section 382 of the Internal Revenue Code of 1986; Limitations on Corporate Net Operating Loss Carryforwards.

*Description:* (CO-69-87 and CO-68-87) these regulations require reporting by a corporation after it undergoes an "ownership change" under sections 382 and 383. Corporations required to report under these regulations include those with capital loss carryovers and excess credits. (CO-18-90) These regulations provide for rules for the treatment of options under IRC section 382 for purposes of determining whether a corporation undergoes an ownership change. The regulation allows for certain elections for corporations whose stock is subject to options.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 220,575 hours.

*OMB Number:* 1545-1617.

<sup>1</sup> Apparently, BNSF holds trackage rights authority over the line which will not be affected by this exemption.

*Type of Review:* Extension.

*Title:* REG-124069-02 (Final) Section 6038—Returns Required with Respect to Controlled Foreign Partnerships; REG-118966-97 (Final) Information Reporting With Respect to Certain Foreign Partnership and Certain Foreign Corporations.

*Description:* REG-124069-02 Treasury Regulation Section 1.6038-3 requires certain United States person who own interests in controlled foreign partnerships to annually report information to the IRS on Form 8865. This regulation amends the reporting rules under Treasury Regulation section 1.6038-e to provide that a U.S. person must follow the filing requirements that are specified in the instructions for Form 8865 when the U.S. person must file Form 8865 and the foreign partnership completes and files Form 1065 or Form 1065-B. REG-118966-97 section 6038 requires certain U.S. persons who own interest in controlled foreign partnerships or certain foreign corporations to annually report information to the IRS. This regulation provides reporting rules to identify foreign partnerships and foreign corporations which are controlled by U.S. persons.

*Respondents:* Individuals or households; business or other for-profit.

*Estimated Total Burden Hours:* 500 hours.

*OMB Number:* 1545-1968.

*Type of Review:* Extension.

*Title:* Alternative Tax on Qualifying Shipping Activities.

*Form:* IRS Form-8902.

*Description:* Form 8902 is used to elect the alternative tax on notional income from qualifying shipping activities and to figure the alternative tax.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 3,056 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.

**Michael A. Robinson,**

*Treasury PRA Clearance Officer.*

[FR Doc. E6-3808 Filed 3-15-06; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Fiscal Service

#### Financial Management Service; Proposed Collection of Information: Electronic Transfer Account (ETA) Financial Agency Agreement

**AGENCY:** Financial Management Service, Fiscal Service, Treasury.

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

**SUMMARY:** The Financial Management Service, 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 a continuing information collection. By this notice, the Financial Management Service solicits comments concerning form FMS-111, "Electronic Transfer Account (ETA) Financial Agency Agreement."

**DATES:** Written comments should be received on or before May 15, 2006.

**ADDRESSES:** Direct all written comments to Financial Management Service, 3700 East West Highway, Records and Information Management Branch, Room 135, Hyattsville, Maryland 20782.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form(s) and instructions should be directed to Sally Phillips, Director, EFT Strategy Division, 401 14th Street, SW., Washington, DC 20227, (202) 874-7106.

**SUPPLEMENTARY INFORMATION:** Pursuant to the Paperwork Reduction Act of 1995, (44 U.S.C. 3506(c)(2)(A)), the Financial Management Service solicits comments on the collection of information described below:

*Title:* Electronic Transfer Account (ETA) Financial Agency Agreement.

*OMB Number:* 1510-0073.

*Form Number:* FMS 111.

*Abstract:* Any financial institution that offers the ETA must do so subject to the terms and conditions of the agreement. The agreement incorporated the final features of the account and other account criteria, such as standards for opening and closing accounts.

*Current Actions:* Extension of currently approved collection.

*Type of Review:* Regular.

*Affect Public:* Federal insured financial institutions.

*Estimated Number of Respondents:* 20.

*Estimated Time Per Respondents:* 2 hours.

*Estimated Total Annual Burden Hours:* 40.

*Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for Office of Management and Budget 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.

Dated: March 10, 2006.

**Judith Tillman,**

*Assistant Commissioner, Regional Operations.*

[FR Doc. 06-2564 Filed 3-15-06; 8:45 am]

**BILLING CODE 4810-35-M**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection: Comment Request for Form TD F 90-22.1

**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 Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.

**DATES:** Written comments should be received on or before May 15, 2006 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Elizabeth Witzgall at Internal Revenue Service, 5000 Ellin Road # C-3 242, Lanham MD 20706.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions