main track and sidings, between Saginaw Terminal, milepost CC 0.0, near Saginaw, Michigan and Mount Morris, Michigan, milepost CC 26.2, on the CSXT Chicago Division, Saginaw Subdivision. The proposal is that the uses of the existing signal system be waived upon startup by SBS. The signal aspects are to be covered and all poweroperated switches disconnected and converted to hand operation; the wayside signals will be subsequently retired and removed as soon as possible after the acquisition by SBS. The proposed method of operation is by TrackAcess, Track Warrant Control, with a maximum authorized speed of 25 mph; all highway-rail grade crossing warning systems will be retained.

The reason given for the proposed changes is that the current traffic density and SBS operating method do not warrant retention of the signal system.

Any interested party desiring to protest the granting of an application shall set forth specifically the grounds upon which the protest is made, and include a concise statement of the interest of the party in the proceeding. Additionally, one copy of the protest shall be furnished to the applicant at the address listed above.

All communications concerning this proceeding should be identified by the docket number and must be submitted to the Docket Clerk, DOT Central Docket Management Facility, Room PL-401 (Plaza Level), 400 7th Street, SW., Washington, DC 20590-0001. Communications received within 45 days of the date of this notice will be considered by the FRA before final action is taken. Comments received after that date will be considered as far as practicable. All written communications concerning these proceedings are available for examination during regular business hours (9 a.m.-5 p.m.) at the above facility. All documents in the public docket are also available for inspection and copying on the internet at the docket facility's Web site at http://dms.dot.gov.

FRA wishes to inform all potential commenters that anyone is able to search the electronic form of all comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). You may review DOT's complete Privacy Act Statement in the **Federal Register** published on April 11, 2000 (Volume 65, Number 70; Pages 19477–78) or you may visit http://dms.dot.gov.

FRA expects to be able to determine these matters without an oral hearing.

However, if a specific request for an oral hearing is accompanied by a showing that the party is unable to adequately present his or her position by written statements, an application may be set for public hearing.

Issued in Washington, DC on October 6, 2005.

Grady C. Cothen, Jr.,

Deputy Associate Administrator for Safety, Standards and Program Development. [FR Doc. 05–20835 Filed 10–17–05; 8:45 am] BILLING CODE 4910–06–P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board [STB Docket No. AB-33 (Sub-No. 232X)]

Union Pacific Railroad Company— Abandonment Exemption—in Orange County, CA

Union Pacific Railroad Company (UP) has filed a notice of exemption under 49 CFR 1152 Subpart F—Exempt Abandonments and Discontinuances of Service and Trackage Rights to abandon a 1.46-mile line of railroad known as the Tustin Industrial Lead from milepost 514.84 to milepost 516.10 and from milepost 514.70 to 514.90 in the City of Orange, Orange County, CA. The line traverses United States Postal Service Zip Code 92867.

UP has certified that: (1) No local 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 1105.7 (environmental reports), 49 CFR 1105.8 (historic reports), 49 CFR 1105.11 (transmittal letter), 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 November 17, 2005, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues, formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2), and trail use/rail banking requests under 49 CFR 1152.29 must be filed by October 28, 2005. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by November 7, 2005, 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: Mack H. Shumate, Jr., Senior General Attorney, Union Pacific Railroad Company, 101 North Wacker Dr., Room 1920, Chicago, IL 60606.

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

UP has filed an environmental report which addresses the effects, if any, of the abandonment on the environment and historic resources. SEA will issue an environmental assessment (EA) by October 21, 2005. Interested persons may obtain a copy of the EA by writing to SEA (Room 500, Surface Transportation Board, Washington, DC 20423–0001) or by calling SEA, at (202) 565-1539. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.] Comments on environmental and historic preservation matters must be filed within 15 days after the EA becomes available to the public.

Environmental, historic preservation, public use, or trail use/rail banking conditions will be imposed, where appropriate, in a subsequent decision.

Pursuant to the provisions of 49 CFR 1152.29(e)(2), UP shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned the line. If consummation has not been effected by UP's filing of a notice of consummation by October 18, 2006, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

¹The Board will grant a stay if an informed decision on environmental issues (whether raised by a party or by the Board's Section of Environmental Analysis (SEA) in its independent investigation) cannot be made before the exemption's effective date. See Exemption of Outof-Service Rail Lines, 5 I.C.C.2d 377 (1989). Any request for a stay should be filed as soon as possible so that the Board may take appropriate action before the exemption's effective date.

² 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).

Board decisions and notices are available on our Web site at http://www.STB.DOT.GOV.

Decided: October 7, 2005.

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

Vernon A. Williams,

Secretary.

[FR Doc. 05–20587 Filed 10–17–05; 8:45 am] BILLING CODE 4915–01–P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

October 12, 2005.

The Department of the 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 November 17, 2005 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545–1943.
Type of Review: Extension.
Title: NOT–123059–05, Section 965Limitations on Dividends Received
Deduction and Other Guidance.

Description: This document provides guidance under new section 965, which was enacted by the American Jobs Creation Act of 2004 (P.L. 108-357). In general, and subject to limitations and conditions, section 965(a) provides that a corporation that is a U.S. shareholder of a controlled foreign corporation (CFFC) may elect, for one taxable year, an 85 percent dividends received deduction (DRD) with respect to certain cash dividends it receives from its CFCs. This document addresses limitations imposed on the maximum amount of section 965(a) DRD under section 965(b)(1) under which the maximum amount to an eligible dividend is the greatest of \$500 million or earnings permanently reinvested outside the United States, section 965(b)(2) regarding certain base-period repatriations, section 965(b)(3) regarding certain increases in related party indebtedness and certain miscellaneous

limitations related to the foreign tax credit.

Respondents: Business or other forprofit.

Estimated Total Burden Hours: 1,250,000 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. 05–20761 Filed 10–17–05; 8:45 am]
BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

October 11, 2005.

The Department of the 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 November 17, 2005 to be assured of consideration.

Alcohol and Tobacco Tax and Trade Bureau (TTB)

OMB Number: 1513–0008. *Type of Review:* Extension.

Title: Application and Permits to Ship Liquors and Articles of Puerto Rican Manufacture Taxpaid.

Form: TTB form 5170.7.

Description: TTB form 5170.7 is used to document the shipment of taxpaid Puerto Rican article into the U.S. The form is verified by Puerto Rican and U.S. Treasury Officials to certify that products are either taxpaid or deferred under appropriate bond.

Respondents: Business or other forprofit.

Estimated Total Burden Hours: 100 hour.

OMB Number: 1513–0024. Type of Review: Extension.

Title: Export Warehouse Proprietor. *Form:* TTB form 5220.4.

Description: Proprietors account for taxable articles on this report. TTB uses this information to ensure that Federal laws and regulations have been complied with and determined taxes have been paid.

Respondents: Business or other forprofit.

Estimated Total Burden Hours: 1,181 hour.

OMB Number: 1513–0033.
Type of Review: Extension.
Title: Manufacturer of Tobacco
Products or Cigarette Papers and Tubes.
Form: TTB form 5210.5.
Description: TTB uses this

Description: TTB uses this information to ensure that taxes have been properly paid and the Federal laws and regulations are complied with.

Respondents: Business or other forprofit.

Estimated Total Burden Hours: 1,800 hour.

OMB Number: 1513–0037. Type of Review: Extension.

Title: Withdrawal of Spirits, Specially Denatured Spirits or Wines for Exportation.

Form: TTB form 5100.11.

Description: TTB form 5100.11 is completed by exporters to report the withdrawal of spirits, denature spirits, and wines from internal revenue bonded premises, without payment of tax for direct exportation, transfer to a foreign trade zone, customs manufacturer's bonded warehouse or customs bonded warehouse or for use as supplies on vessels or aircraft.

Respondents: Business or other forprofit.

Estimated Total Burden Hours: 6,000 hour.

OMB Number: 1513–0040. Type of Review: Extension. Title: Application for Operating Permit Under 26 U.S.C. 5171(d). Form: TTB form 5110.25.

Description: TTB form 5110.25 is completed by proprietors of Distilled Spirits Plants who engage in certain specified types of activities. TTB National Revenue Center personnel use the information on the form to identify the applicant, the location of the business and the types of activities to be conducted.

Respondents: Business or other forprofit.

Estimated Total Burden Hours: 20 hour.

OMB Number: 1513–0078.
Type of Review: Extension.
Title: Application for a Permit as a
Manufacture of Tobacco Products or an
Export Warehouse Proprietor,