at the outboard front designated seating positions.

Standard No. 209 *Seat Belt Assemblies:* Inspection of all vehicles and replacement of any non-U.S.-model seat belts with U.S.-model components on vehicles not already so equipped.

Standard No. 210 Seat Belt Assembly Anchorages: Inspection of all vehicles and replacement of any non-U.S.-model seat belt anchorage components with U.S.-model components on vehicles not already so equipped.

Standard No. 301 *Fuel System Integrity:* Inspection of all vehicles and installation of U.S.-model components, on vehicles that are not already so equipped.

Standard No. 401 *Interior Trunk Release:* Installation of U.S.-model components on vehicles that are not already so equipped.

The petitioner also states that all vehicles will be inspected for conformity with the Bumper Standard found in 49 CFR part 581 and that any non-U.S.-model components necessary for conformity with this standard will be replaced with U.S.-model components.

The petitioner additionally states that a vehicle identification plate must be affixed to the vehicles near the left windshield post to meet the requirements of 49 CFR part 565.

Interested persons are invited to submit comments on the petition described above. Comments should refer to the docket number and be submitted to: Docket Management, Room PL-401, 400 Seventh St., SW., Washington, DC 20590. [Docket hours are from 9 a.m. to 5 p.m.]. It is requested but not required that 10 copies be submitted.

All comments received before the close of business on the closing date indicated above will be considered, and will be available for examination in the docket at the above address both before and after that date. To the extent possible, comments filed after the closing date will also be considered. Notice of final action on the petition will be published in the **Federal Register** pursuant to the authority indicated below.

Authority: 49 U.S.C. 30141(a)(1)(A) and (b)(1); 49 CFR 593.8; delegations of authority at 49 CFR 1.50 and 501.8.

### Claude H. Harris,

Director, Office of Vehicle Safety Compliance. [FR Doc. E6–5050 Filed 4–6–06; 8:45 am]

### BILLING CODE 4910-59-P

# DEPARTMENT OF TRANSPORTATION

# Surface Transportation Board

[STB Finance Docket No. 34850]

### BNSF Railway Company—Temporary Trackage Rights Exemption—Union Pacific Railroad Company

Union Pacific Railroad Company (UP), pursuant to a written trackage rights agreement entered into between UP and BNSF Railway Company (BNSF), has agreed to grant limited temporary overhead trackage rights to BNSF eastbound trains on: (1) UP's Dallas Subdivision from Tower 55 at Fort Worth, TX (milepost 245.3), to Longview, TX (milepost 89.6); (2) UP's Little Rock Subdivision from Longview (milepost 89.6) to North Little Rock, AR (milepost 343.6); (3) UP's Hoxie Subdivision from North Little Rock, AR (milepost 343.6), to Bald Knob, AR (milepost 287.9); and (4) UP's Memphis Subdivision from Bald Knob (milepost 287.9) to Kentucky Street, Memphis, TN, UP's (milepost 378.1), a distance of 542.2 miles. UP has also agreed to grant limited overhead trackage rights to BNSF for westbound trains on: (1) UP's Memphis Subdivision from Kentucky Street to Briark, AR (milepost 375.3); (2) UP's Brinkley Subdivision (milepost 4.1) to Brinkley, AR (milepost 70.6); (3) UP's Jonesboro Subdivision (milepost 200.5) to Pine Bluff, AR (milepost 264.2); (4) UP's Pine Bluff Subdivision (milepost 264.2) to Big Sandy, TX (milepost 525.1); and (5) UP's Dallas Subdivision (milepost 114.5), to Tower 55, at Fort Worth (milepost 245.3), a distance of 526.3 miles.

The transaction was scheduled to be consummated on March 27, 2006, the effective date of this notice, and the temporary trackage rights will expire on or about June 30, 2006. The temporary trackage rights are for the sole purpose of bridging BNSF's train service while BNSF's main lines are out of service due to certain programmed track, roadbed and structural maintenance.

As a condition to this exemption, any employee affected by the acquisition of the temporary trackage rights will be protected by the conditions imposed in Norfolk and Western Ry. Co.—Trackage Rights—BN, 354 I.C.C. 605 (1978), as modified in Mendocino Coast Ry., Inc.— Lease and Operate, 360 I.C.C. 653 (1980), and any employee affected by the discontinuance of those trackage rights will be protected by the conditions set out in Oregon Short Line R. Co.—Abandonment—Goshen, 360 I.C.C. 91 (1979).

This notice is filed under 49 CFR 1180.2(d)(8). If it 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 transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34850, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423– 0001. In addition, a copy of each pleading must be served on Sidney L. Strickland, Jr., 3050 K Street, NW., Suite 101, Washington, DC 20007.

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

Decided: April 4, 2006. By the Board, David M. Konschnik, Director, Office of Proceedings. Vernon A. Williams.

#### Secretary.

[FR Doc. 06–3389 Filed 4–6–06; 8:45 am] BILLING CODE 4915–01–P

# DEPARTMENT OF TRANSPORTATION

#### **Surface Transportation Board**

[STB Finance Docket No. 34841 (Sub-No. 1)]

# Union Pacific Railroad Company— Temporary Trackage Rights Exemption—BNSF Railway Company

BNSF Railway Company (BNSF), pursuant to a written trackage rights agreement entered into between BNSF and Union Pacific Railroad Company (UP), has agreed to provide UP with temporary overhead trackage rights, to expire on April 30, 2006, over BNSF's line of railroad between milepost 2.0, in Lake Yard, OR, and milepost 8.1, in North Portland Junction, OR, a distance of approximately 6.1 miles. The original trackage rights granted in Union Pacific Railroad Company—Temporary Trackage Rights Exemption—BNSF Railway Company, STB Finance Docket No. 34841 (STB served Mar. 20, 2006), covered the same line, but expire on March 30, 2006. The purpose of this transaction is to modify the temporary overhead trackage rights exempted in STB Finance Docket No. 34841 to extend the expiration date from March 30, 2006, to April 30, 2006.1

The transaction is scheduled to be consummated on March 30, 2006. The modified temporary overhead trackage

<sup>&</sup>lt;sup>1</sup>Under the agreement between the parties, the temporary trackage rights will run through the date on which BNSF ceases to use temporary trackage rights granted by UP between Vallard Jct. and North Portland Jct., OR, but no later than April 30, 2006.

rights will allow UP to continue to perform maintenance work on its lines.

As a condition to this exemption, any employee affected by the acquisition of the temporary trackage rights will be protected by the conditions imposed in *Norfolk and Western Ry. Co.*—*Trackage Rights*—*BN*, 354 I.C.C. 605 (1978), as modified in *Mendocino Coast Ry., Inc.*— *Lease and Operate*, 360 I.C.C. 653 (1980), and any employee affected by the discontinuance of those trackage rights will be protected by the conditions set out in *Oregon Short Line R. Co.*—*Abandonment*—*Goshen*, 360 I.C.C. 91 (1979).

This notice is filed under 49 CFR 1180.2(d)(8). If it 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 transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34841 (Sub-No. 1), must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423–0001. In addition, a copy of each pleading must be served on Robert T. Opal, Union Pacific Railroad Company, 1400 Douglas Street, STOP 1580, Omaha, NE 68179.

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

Decided: March 30, 2006.

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

### Vernon A. Williams,

Secretary.

[FR Doc. E6–4933 Filed 4–6–06; 8:45 am] BILLING CODE 4915–01–P

### DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

March 31, 2006.

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 May 8, 2006 to be assured of consideration.

### **Internal Revenue Service (IRS)**

OMB Number: 1545–1678. Type of Review: Extension. Title: REG–161424–01 (Final) Information Reporting for Qualified Tuition and Related Expenses; Magnetic Media Filing Requirements for Information Returns; REG–105316–98 (Final) Information Reporting for Payments of Interest on Qualified

Education Loans; Magnetic Media Filing Requirements for Information Returns. *Description:* These regulations relate

to the information reporting requirements in section 6050S of the Internal Revenue Code for payments of qualified tuition and related expenses and interest on qualified education loans. These regulations provide guidance to eligible education institutions, insurers, and payees required to file information returns and to furnish information statements under section 6050S.

*Respondents:* Business or other forprofit and not-for-profit institutions.

*Estimated Total Burden Hours:* 1 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. E6–5099 Filed 4–6–06; 8:45 am] BILLING CODE 4830–01–P

#### DEPARTMENT OF THE TREASURY

### **Internal Revenue Service**

#### Proposed Collection; Comment Request for Revenue Procedure 2006– 16

**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 Revenue Procedure 2006–16, Renewal Community Depreciation Provisions.

**DATES:** Written comments should be received on or before June 6, 2006 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of revenue procedure should be directed to Allan Hopkins, at (202) 622– 6665, or at Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet, at

Allan.M.Hopkins@irs.gov.

SUPPLEMENTARY INFORMATION:

#### *Title:* Renewal Community

Depreciation Provisions.

OMB Number: 1545–2001.

*Revenue Procedure Number:* Revenue Procedure 2006–16.

*Abstract:* This revenue procedure provides the time and manner for states to make retroactive allocations of commercial revitalization expenditure amounts to certain buildings placed in service in the expanded area of a renewal community pursuant to § 1400E(g) of the Internal Revenue Code.

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

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

*Affected Public:* State, local or tribal governments and businesses or other for-profit organizations.

*Estimated Number of Respondents:* 60.

*Estimated Average Time Per Respondent:* 2 hours, 30 min.

Estimated Total Annual Burden Hours: 150.

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