

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), BNSF 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 BNSF's filing of a notice of consummation by January 12, 2008, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

Board decisions and notices are available on our Web site at "WWW.STB.DOT.GOV."

Decided: January 4, 2007.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. E7-229 Filed 1-11-07; 8:45 am]

BILLING CODE 4915-01-P

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

January 8, 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 February 12, 2007 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1559.

*Type of Review:* Extension.

*Title:* Revenue Procedures 98-46 and 97-44, LIFO Conformity Requirement.

*Description:* This document contains final regulations addressing the carry over of certain attributes, such as

earnings and profits and foreign income tax accounts, when two corporations combine in a corporate reorganization or liquidation that is described in both section 367(b) and section 381 of the Internal Revenue Code.

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

*Estimated Total Burden Hours:* 100,000 hours.

*OMB Number:* 1545-1130.

*Type of Review:* Extension.

*Title:* Special Loss Discount Account and Special Estimated Tax Payments for Insurance Companies.

*Form:* 8816.

*Description:* Form 8816 is used by insurance companies claiming an additional deduction under IRC section 847 to reconcile their special loss discount and special estimated tax payments, and to determine their tax benefit associated with the deduction. The information is needed by the IRS to determine that the proper additional deduction was claimed and to insure the proper amount of special estimated tax was computed and deposited.

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

*Estimated Total Burden Hours:* 1,983 hours.

*OMB Number:* 1545-1706.

*Title:* Revenue Procedure 2000-42 Section 1503(d) Closing Agreement Requests.

*Type of Review:* Extension.

*Description:* Revenue Procedure 2000-42 informs taxpayers of the information they must submit to request a closing agreement under Reg. S1.1503-2(g)(2)(iv)(B)(2)(i) to prevent the recapture of dual consolidated losses (DCLs) upon the occurrence of certain triggering events.

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

*Estimated Total Burden Hours:* 2,000 hours.

*OMB Number:* 1545-0240.

*Title:* Claim for Refund of Income Tax Return Preparer Penalties.

*Form:* 6118.

*Type of Review:* Extension.

*Description:* Form 6118 is used by preparers to file for a refund of penalties incorrectly charged. The information enables the IRS to process the claim and have the refund issued to the tax return preparer.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 9,300 hours.

*OMB Number:* 1545-1160.

*Title:* CO-93-90 (Final) Corporations; Consolidated Returns-Special Rules Relating To Dispositions and Deconsolidations of Subsidiary Stock.

*Type of Review:* Extension.

*Description:* These regulations prevent elimination of corporate-level tax because of the operation of the consolidated returns investment adjustment rules. Statements are required for dispositions of a subsidiary's stock for which losses are claimed, for basis reductions within 2 years of the stock's deconsolidation, and for elections by the common parent to retain the NOLs of a disposed subsidiary.

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

*Estimated Total Burden Hours:* 6,000 hours.

*OMB Number:* 1545-1724.

*Title:* REG-109481-99 (Final) Special Rules Under Section 417(a)(7) for Written Explanations Provided by Qualified Retirement Plans After Annuity Starting Dates.

*Type of Review:* Extension.

*Description:* The collection of information requirement in sections 1.417(e)-1(b)(3)(iv)(B) and 1.417(e)-1(b)(3)(v)(A) is required to ensure that a participant and the participant's spouse consent to a form of distribution from a qualified plan that may result in reduced periodic payments.

*Respondents:* Individuals or households.

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

*OMB Number:* 1545-1450.

*Title:* FI-59-91 (Final), Debt Instructions With Originals Issue Discount; Contingent Payments; Anti-Abuse Rule.

*Type of Review:* Extension.

*Description:* The regulations provide definitions, general rules, and reporting requirements for debt instruments that provide for contingent payments. The regulations also provide definitions, general rules, and recordkeeping requirements for integrated debt instruments.

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

*Estimated Total Burden Hours:* 89,000 hours.

*OMB Number:* 1545-1451.

*Title:* REG-248900-96 (Final), Definition of Private Activity Bonds.

*Type of Review:* Extension.

*Form:* 8082.

*Description:* Section 103 provides generally that interest on certain State or local bonds is excluded from gross income. However, under sections 103(b)(1) and 141, interest on private activity bonds (other than qualified bonds) is not excluded. The regulations provide rules, for purposes of section 141, to determine how bond proceeds

are measured and used and how debt service for those bonds is paid or secured.

*Respondents:* State, local, or tribal governments.

*Estimated Total Burden Hours:* 30,100 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.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

[FR Doc. E7-348 Filed 1-11-07; 8:45 am]

**BILLING CODE 4810-01-P**

## DEPARTMENT OF THE TREASURY

### Community Development Financial Institutions Fund

#### Proposed Collection; Comment Request

**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 No. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the Community Development Financial Institutions Fund (the Fund) of the Department of the Treasury is soliciting comments concerning a voluntary information collection effort involving all Fund Programs. The specific information collection relates to the voluntary collection of narrative descriptions of projects financed by Fund awardees and allocatees in response to the public's request for better and more narrative information on impact and best practices associated with all of the Fund's Programs. The purpose is to more fully describe and record the innovative approaches community development financial institutions (CDFIs) and community development entities (CDEs) use in revitalizing communities and serving

families. Fund awardees and allocatees will be invited to submit narratives on one or more projects that they believe demonstrate best practices or high impact. The project description may be for a project previously reported to the Fund through the Community Investment Impact System (CIIS) or for a new project that has not yet been reported in CIIS. The Fund plans to use the descriptions in Fund publications and on the Fund's Web site to highlight the work of its awardees and allocatees. **DATES:** Written comments should be received on or before March 13, 2007 to be assured of consideration.

**ADDRESSES:** Direct all comments to Bob Ibanez, Financial and Program Analyst, Community Development Financial Institutions Fund, U.S. Department of the Treasury, 601 13th Street, NW., Suite 200 South, Washington, DC 20005, Facsimile Number (202) 622-7754.

**FOR FURTHER INFORMATION CONTACT:** A draft of the information collection may be obtained from the Fund's Web site at <http://www.cdfifund.gov>. Requests for additional information should be directed to Bob Ibanez, Financial and Program Analyst, Community Development Financial Institutions Fund, U.S. Department of the Treasury, 601 13th Street, NW., Suite 200 South, Washington, DC 20005, or by phone to (202) 927-6232.

#### SUPPLEMENTARY INFORMATION:

*Title:* CDFI/CDE Project Profile Web Form.

*Abstract:* The voluntary collection of narrative descriptions of projects financed by Fund awardees and allocatees via the CDFI/CDE Project Profile Web Form is in response to the public's request for better and more narrative information on impact and best practices associated with all of the Fund's Programs. The purpose is to more fully describe and record the innovative approaches community development financial institutions (CDFIs) and community development entities (CDEs) use in revitalizing communities and serving families. Each best practice is generated by one or more of four CDFI Fund Programs:

1. Through the CDFI Program by directly investing in, supporting and training CDFIs that provide loans, investments, financial services and technical assistance to underserved populations and communities;
2. Through the New Markets Tax Credit (NMTCT) Program by providing an

allocation of tax credit authority to community development entities (CDEs) which enable them to attract investment from the private-sector and to reinvest these amounts in low-income communities;

3. Through the Bank Enterprise Award (BEA) Program by providing an incentive to banks to invest in their communities and in other CDFIs; and

4. Through the Native American CDFI Assistance (NACA) Program, by taking action to provide financial assistance, technical assistance, and training to Native CDFIs and other Native entities proposing to become or create Native CDFIs.

*Current Actions:* Currently designing and test marketing the CDFI/CDE Project Profile Web Form.

*Type of review:* New.

*Affected Public:* CDFIs and CDEs; including business or other for-profit institutions, nonprofit entities, and State, local and Tribal entities.

*Estimated Number of Respondents:* 100.

*Estimated Annual Time per Respondent:* 2.5 Hours.

*Estimated Total Annual Burden Hours:* 250 Hours.

*Requests for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB 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; and (d) ways to minimize the burden of the collection of information on respondents, including through the use of technology.

**Authority:** 12 U.S.C. 4703, 4703 note, 4704, 4706, 4707, 4717; 12 CFR part 1805; Consolidated Appropriations Act of 2001, Pub. L. No. 106-554; 31 U.S.C. 321.

Dated: January 4, 2007.

**Peter Dugas,**

*Acting Director, Community Development Financial Institutions Fund.*

[FR Doc. E7-354 Filed 1-11-07; 8:45 am]

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