

**Authority:** 49 U.S.C. 60118(c)(1) and 49 CFR 1.53.

Issued in Washington, DC, on April 19, 2007.

**Joy Kadnar,**

*Director, Office of Engineering and Emergency Support.*

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## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 35011]

#### **Wisconsin & Southern Railroad Company—Trackage Rights Exemption—Soo Line Railroad Company d/b/a Canadian Pacific Railway**

Pursuant to a written trackage rights agreement, Soo Line Railroad Company d/b/a Canadian Pacific Railway (CPR) has agreed to grant nonexclusive overhead trackage rights to Wisconsin & Southern Railroad Company (WSOR) over a line of railroad between the connection of WSOR with CPR's Watertown Subdivision at milepost 93.20 in North Milwaukee, WI, and the connection of CPR and the Northeast Illinois Regional Commuter Railroad Corporation<sup>1</sup> on CPR's C&M Subdivision at milepost 32.3 at Rondout, IL.<sup>2</sup>

The transaction is scheduled to be consummated on or after the May 10, 2007 effective date of the exemption (30 days after the exemption was filed).<sup>3</sup>

The purpose of the trackage rights is to enable WSOR to handle more efficiently existing movements of specific traffic between Chicago, IL, and North Milwaukee by reducing trip mileage, time, crew costs, fuel consumption, and equipment costs.

As a condition to this exemption, any employees affected by the 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

<sup>1</sup> In its pleadings, WSOR refers to this entity as METRA.

<sup>2</sup> With its verified notice of exemption, WSOR filed a redacted version of its trackage rights agreement with CPR. As required by 49 CFR 1180.6(a)(7)(ii), WSOR concurrently filed an unredacted version of the agreement, along with a motion for protective order to protect the confidential document. A protective order in this proceeding was served on April 20, 2007.

<sup>3</sup> In the verified notice, although WSOR proposes to consummate on or about May 9, 2007, WSOR clearly states its intent to consummate "after the conclusion of the 30[-]day waiting period required by the Board's trackage rights exemption regulations."

*Mendocino Coast Ry., Inc.—Lease and Operate*, 360 I.C.C. 653 (1980).

This notice is filed under 49 CFR 1180.2(d)(7). If the 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 by May 3, 2007 (at least 7 days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 35011, 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 John D. Heffner, John D. Heffner, PLLC, 1920 N Street, NW., Suite 800, Washington, DC 20036.

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

Decided: April 20, 2007.

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

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

[FR Doc. E7-8010 Filed 4-25-07; 8:45 am]

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## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Docket No. AB-55 (Sub-No. 633X)]

#### **CSX Transportation, Inc.—Abandonment Exemption—in Genesee County, MI**

On April 6, 2007, CSX Transportation, Inc. (CSXT) 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 a 1.78-mile line of railroad in its Northern Region, Chicago Division, Saginaw Subdivision, extending from Valuation Station 9195+50 to Valuation Station 9289+36, known as the Old Mainline in Atwood Yard, in the cities of Flint and Burton, in Genesee County, MI. The line traverses United States Postal Service Zip Codes 48503 and 48529, and includes no stations.

In addition to an exemption from the prior approval requirements of 49 U.S.C. 10903, CSXT seeks exemption from 49 U.S.C. 10904 [offer of financial assistance (OFA) procedures]. In support, CSXT states that it intends to reclassify the track as excepted track and sell or lease it to Clean Harbors

Environmental Services, formerly known as Safety Kleen Industries, the only shipper on the line. According to CSXT, the line is no longer needed for common carrier service, and the shipper wants to acquire a portion of the line to switch and store its cars within its facility without incurring a common carrier obligation. This request will be addressed in the final decision.

The line does not contain federally granted rights-of-way. Any documentation in CSXT'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 July 25, 2007.

Any 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 May 16, 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-55 (Sub-No. 633X), and must be sent to: (1) Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001; and (2) Steven C. Armbrust, 500 Water Street—J150, Jacksonville, FL 32202. Replies to the petition are due on or before May 16, 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.

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

Decided: April 20, 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

April 20, 2007.

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 29, 2007 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-2039.

*Type of Review:* Extension.

*Title:* Claim for Refund of Federal Telephone Excise Tax.

*Form:* 1040EZ-T.

*Description:* Form 1040EZ-T was developed as a result of Notice 2006-50. The purpose of the form is to allow individuals that are not required to file an individual income tax return to claim a refund of the federal telephone excise taxes paid. The taxes must have been paid after February 28, 2003 and before August 1, 2006. This form can only be file once.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 2,430,000 hours.

*OMB Number:* 1545-1875.

*Type of Review:* Extension.

*Title:* Revenue Procedure 2004-12, Health Insurance Costs of Eligible Individuals

*Description:* Revenue Procedure 2004-12 informs states how to elect a health program to be qualified health insurance for purposes of the health coverage tax credit (HCTC) under section 35 of the Internal Revenue Code. The collection of information is voluntary. However, if a state does not make an election, eligible residents of the state may be impeded in their efforts to claim the HCTC.

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

*Estimated Total Burden Hours:* 26 hours.

*OMB Number:* 1545-1859.

*Type of Review:* Extension.

*Title:* Notice 2004-11, Research Credit Record Retention Agreements.

*Description:* This notice announces a pilot program in which the Internal Revenue Service and large and mid-size business taxpayers may enter into research credit record keeping agreements (RCRAs). If the taxpayer complies with the terms of the RCRA, the Service will deem the taxpayer to satisfy the record keeping requirements of section 6001 for purposes of the credit for increasing research activities under section 41 of the Internal Revenue Code.

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

*Estimated Total Burden Hours:* 1,170 hours.

*OMB Number:* 1545-1574.

*Type of Review:* Extension.

*Title:* Tuition Payments Statement.

*Form:* 1098-T.

*Description:* Section 6050S of the Internal Revenue Code requires eligible education institutions to report certain information regarding tuition payments to the IRS and to students. Form 1098-T has been developed to meet this requirement.

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

*Estimated Total Burden Hours:* 4,848,090 hours.

*OMB Number:* 1545-1300.

*Type of Review:* Extension.

*Title:* FI-46-89 (Final) Treatment of Acquisition of Certain Financial Institutions: Certain Tax Consequences of Federal Financial Assistance to Financial Institutions.

*Description:* Recipients of Federal financial assistance (FFA) must maintain an account of FFA that is deferred from inclusion in gross income and subsequently recaptured. This

information is used to determine the recipient's tax liability. Also, tax not subject to collection must be reported and information must be provided if certain elections are made.

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

*Estimated Total Burden Hours:* 2,200 hours.

*OMB Number:* 1545-2045.

*Type of Review:* Extension.

*Title:* (Announcement 2006-95) Settlement Initiative for Employees of Foreign Embassies, Foreign Consular Offices and International Organizations in the United States.

*Description:* The IRS has determined a substantial number of U.S. citizens and lawful permanent residents working in the international community have failed to fulfill their U.S. tax obligations. The IRS needs the information in order to apply the terms of the settlement and determine the amount of taxes, applicable statutory interest and penalties. The respondents are individuals employed by foreign embassies, foreign consular offices or international organizations in the United States.

*Respondents:* Individuals or households.

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

*OMB Number:* 1545-1721.

*Type of Review:* Extension.

*Title:* Taxable REIT Subsidiary Election.

*Form:* 8875.

*Description:* Corporations and Real Estate Investment Trusts (REIT) use Form 8875 to jointly elect to have the corporation treated as a taxable REIT subsidiary as provided in section 856(l).

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

*Estimated Total Burden Hours:* 7,660 hours.

*OMB Number:* 1545-1735.

*Type of Review:* Extension.

*Title:* Revenue Procedure 2001-20, Voluntary Compliance on Alien Withholding Program.

*Description:* The revenue procedure will improve voluntary compliance of colleges and universities in connection with their obligations to report, withhold and pay taxes due on compensation paid to foreign students and scholars (nonresident aliens). The revenue procedure provides an optional opportunity for colleges and universities which have not fully complied with their tax obligations concerning nonresident aliens to self-audit and come into compliance with applicable reporting and payment requirements.

*Respondents:* Not-for-profit institutions.