

required by 49 CFR parts 541.5 and 541.6 (marking of major component parts and replacement parts).

NHTS notes that if BMW wishes in the future to modify the device on which this exemption is based, the company may have to submit a petition to modify the exemption. Part 543.7(d) states that a Part 543 exemption applies only to vehicles that belong to a line exempted under this part and equipped with the anti-theft device on which the line's exemption is based. Further, § 543.9(c)(2) provides for the submission of petitions "to modify an exemption to permit the use of an antitheft device similar to but differing from the one specified in that exemption."

The agency wishes to minimize the administrative burden that Part 543.9(c)(2) could place on exempted vehicle manufacturers and itself. The agency did not intend Part 543 to require the submission of a modification petition for every change to the components or design of an antitheft device. The significance of many such changes could be *de minimis*. Therefore, NHTSA suggests that if the manufacturer contemplates making any changes the effects of which might be characterized as *de minimis*, it should consult the agency before preparing and submitting a petition to modify.

**Authority:** 49 U.S.C. 33106; delegation of authority at 49 CFR 1.50.

Issued on: September 7, 2007.

**Stephen R. Kratzke,**

*Associate Administrator for Rulemaking.*

[FR Doc. 07-4501 Filed 9-12-07; 8:45 am]

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## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Docket No. AB-103 (Sub-No. 21X);  
STB Docket No. AB-1016X]

#### **The Kansas City Southern Railway Company—Abandonment Exemption—Line in Warren County, MS; Vicksburg Southern Railroad, Inc.—Discontinuance of Service Exemption—Line in Warren County, MS**

On August 24, 2007, The Kansas City Southern Railway Company (KCSR) and Vicksburg Southern Railroad, Inc. (VSOR), jointly filed with the Surface Transportation Board (Board) a petition under 49 U.S.C. 10502 for exemption from the provisions of 49 U.S.C. 10903.<sup>1</sup>

<sup>1</sup> Applicants also seek exemptions from 49 U.S.C. 10904 (offer of financial assistance procedures) and 49 U.S.C. 10905 (public use conditions). These requests will be addressed in the final decision.

KCSR seeks to abandon and VSOR seeks to discontinue service over approximately 4.25 miles of rail line in the City of Vicksburg, in Warren County, MS. The line is referred to alternatively as the Vicksburg Industrial Lead, South Redwood Branch, or Redwood Branch, and extends from milepost 225.6 (south of the Line's crossing of Warrenton Road and the intersection with Kemp Bottom Road) to milepost 229.85 (approximately 0.05 miles south of the Line's crossing of Glass Road, just beyond the city limits of Vicksburg). The line traverses United States Postal Service Zip Code 39180 and includes the station of Cedars (milepost 227.2).

The line does not contain federally granted rights-of-way. Any documentation in KCSR's or VSOR'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 issuance of this notice, the Board is instituting an exemption proceeding pursuant to 49 U.S.C. 10502(b). A final decision will be issued by December 12, 2007.

Any offer of financial assistance (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 offer 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 October 3, 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 Nos. AB-103 (Sub-No. 21X) and AB-1016X and must be sent to: (1) Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001; and (2) William A. Mullins, 2401 Pennsylvania Avenue, NW., Suite 300, Washington, DC 20037, and Craig Richey, 315 W. 3rd Street, Pittsburg, KS 66762. Replies to the petition are due on or before October 3, 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: August 31, 2007.

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

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

[FR Doc. E7-17674 Filed 9-12-07; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

September 7, 2007.

The Department of 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 October 15, 2007 to be assured of consideration.

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

**OMB Number:** 1545-0904.

**Type of Review:** Extension.

**Title:** INTL-45-86 (Final) TD 8125

Foreign Management and Foreign Economic Processes Requirements of a Foreign Sale Corporation.

**Description:** The regulations provide rules for complying with foreign

management and foreign economic process requirements to enable Foreign Sales Corporations to produce foreign training gross receipts and qualify for reduced tax rates. Rules are included for maintaining records to substantiate compliance. Affected public is limited to large corporations that export goods or services.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 22,001 hours.

*OMB Number:* 1545-1651.

*Type of Review:* Extension.

*Title:* REG-118926-97 (Final) Notice of Certain Transfers to Foreign Partnerships and Foreign Corporations.

*Description:* Section 6038B requires U.S. persons to provide certain information when they transfer certain property to a foreign partnership or foreign corporation. This regulation provides reporting rules to identify United States persons who contribute property to foreign partnerships and to ensure the correct reporting of items with respect to those partnerships.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 1 hour.

*OMB Number:* 1545-0895.

*Type of Review:* Revision.

*Title:* General Business Credit.

*Form:* 3800.

*Description:* IRC section 38 permits taxpayers to reduce their income tax liability by the amount of their general business credit, which is an aggregation of their investment credit, jobs credit, alcohol fuel credit, research credit, low-income housing credit, disabled access credit, enhanced oil recovery credit, etc. Form 3800 is used to figure the correct credit.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 3,131,300 hours.

*OMB Number:* 1545-1903.

*Type of Review:* Extension.

*Title:* REG-124405-03 (NPRM)

Optional 10-Year Write-off of Certain Tax Preferences.

*Description:* This collection of information is required by the IRS to verify compliance with section 59(e). This information will be used to determine whether the amount of tax has been calculated correctly.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 10,000 hours.

*OMB Number:* 1545-0086.

*Type of Review:* Extension.

*Title:* U.S. Departing Alien Income Tax Return.

*Form:* 1040-C.

*Description:* Form 1040-C is used by aliens departing the U.S. to report income received or expected to be received for the entire tax year. The data collected are used to insure that the departing alien has no outstanding U.S. tax liability.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 11,632 hours.

*OMB Number:* 1545-1102.

*Type of Review:* Extension.

*Title:* PS-19-92 (Final) Carryover Allocations and Other Rules Relating to the Low-Income Housing Credit.

*Description:* The regulations provide the Service the information it needs to ensure that low-income housing tax credits are being properly allocated under section 42. This is accomplished through the use of carryover allocation documents, election statements, and binding agreements executed between taxpayers (e.g. individuals, businesses, etc.) and housing credit agencies.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 4,008 hours.

*OMB Number:* 1545-1575.

*Type of Review:* Extension.

*Title:* REG-116608-97 (Final)

Eligibility Requirements After Denial of the Earned Income Credit.

*Description:* This information is to provide guidance to taxpayers who have been denied the earned income credit (EIC).

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 1 hour.

*OMB Number:* 1545-0128.

*Type of Review:* Revision.

*Title:* U.S. Life Insurance Company Income Tax Return.

*Form:* 1120-L; Schedule M-3 (Form 1120-L).

*Description:* Life Insurance companies are required to file an annual return of income and compute and pay the tax due. The data is used to insure that companies have correctly reported taxable income and paid the correct tax.

*Respondents:* Businesses or other for-profits.

*Estimated Total Burden Hours:* 436,614 hours.

*OMB Number:* 1545-1304.

*Type of Review:* Extension.

*Title:* INTL-941-86; INTL-656-87; and INTL-704-87 (NPRM) Treatment of Shareholders of Certain Passive Foreign Investment Companies.

*Description:* The reporting requirements affect U.S. persons that are

direct and indirect shareholders of passive foreign investment companies (PFICs). The IRS uses Form 8621 to identify PFICs, U.S. persons that are shareholders, and transactions subject to PFIC taxation and verify income inclusions, excess distributions and deferred tax amounts.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 2,500 hours.

*OMB Number:* 1545-1135.

*Type of Review:* Extension.

*Title:* Allocation of Patronage and Nonpatronage Income and Deductions.

*Form:* 8817.

*Description:* Form 8817 is filed by taxable farmer's cooperatives to report their income and deductions by patronage and nonpatronage sources. The IRS uses the information on the form to ascertain the amounts of patronage and nonpatronage income or loss were properly computed.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 22,006 hours.

*OMB Number:* 1545-1905.

*Type of Review:* Extension.

*Title:* REG-128767-04 (Final), (TD 9289) Treatment of Disregarded Entities Under Section 752.

*Description:* Generally, the final regulations recognize that only the assets of a disregarded entity that limits its member's liability are available to satisfy creditors' claims under local law. The proposed regulations provide rules under section 752 for taking into account the net value of a disregarded entity owned by a partner or related person for purposes of allocating partnership liabilities.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 3,000 hours.

*OMB Number:* 1545-2069.

*Type of Review:* Extension.

*Title:* Form 8283-V Payment Voucher for Filing Fee Under Section 170(f)(13).

*Form:* 8283-V.

*Description:* The Pension Protection Act of 2006 (Pub. L. 109-280) provides in section 1213(c) of the Act that taxpayers claiming a deduction for a qualified conservation contribution with respect to the exterior of a building located in a registered historic district in excess of \$10,000, must pay a \$500 fee to the Internal Revenue Service or the deduction is not allowed.

*Respondents:* Individuals and households.

*Estimated Total Burden Hours:* 690 hours.

*OMB Number:* 1545-XXXX.

*Type of Review:* New.

*Title:* Foreign Based Importers—Non-Filers.

*Description:* Foreign corporations are subject to tax on income that is effectively connected with a U.S. trade or business and are required to file form 1120, 1120-f or 1065 reporting taxable income. The respondents will be foreign corporations. The information gathered will be used to determine if the foreign

corporation has a U.S. trade or business and is required to file a U.S. Income Tax return.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 30 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.*

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