### **DEPARTMENT OF TRANSPORTATION**

Surface Transportation Board [STB Docket No. AB-341 (Sub-No. 1X)]

Southwestern Railroad Company, Inc.—Abandonment Exemption—in Ellis County, OK, and Lipscomb, Ochiltree, and Hansford Counties, TX

On August 2, 2007, Southwestern Railroad Company, Inc. (SWRR), filed with the Surface Transportation Board a petition under 49 U.S.C. 10502 for exemption from the provisions of 49 U.S.C. 10903 to permit the abandonment of an 85.3-mile rail line extending from milepost 0.10 at Shattuck, OK, to milepost 85.4 at Spearman, TX, in Ellis County, OK, and Lipscomb, Ochiltree and Hansford Counties, TX. The line traverses U.S. Postal Service Zip Codes 73858, 79034, 79024, 79005, 79070, 79033, 79093 and 79081, and includes no stations.

The line does not contain federally granted rights-of-way. Any documentation in SWRR'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 November 20, 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 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 September 11, 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–341 (Sub-No. 1X) and must be sent to: (1) Surface Transportation Board, 395 E. Street, SW., Washington, DC 20423–0001; and (2) Karl Morrell, Ball Janik LLP, 1455 F Street, NW., Suite 225, Washington, DC 20005. Replies to the petition are due on or before September 11, 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 13, 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

August 14, 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 September 21, 2007 to be assured of consideration.

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

OMB Number: 1545–0051. Type of Review: Extension. Title: Farmers' Cooperative Association Income Tax Return. Form: 990–C.

Description: Form 990—C is used by farmers' cooperatives to report the tax imposed by Internal Revenue Code section 1381. The IRS uses the information on the form to determine whether the cooperative has correctly computed and reported its income tax liability.

*Respondents:* Businesses and other for-profits.

Estimated Total Burden Hours: 856,912 hours.

OMB Number: 1545–1141.
Type of Review: Extension.
Title: Notice 89–102, Treatment of Acquisition of Certain Financial
Institutions; Tax Consequences of

Federal Financial Assistance.

Description: Section 597 of the Internal Revenue Code provides that the Secretary provide guidance concerning the tax consequences of Federal financial assistance received by qualifying institutions. These institutions may defer payment of Federal income tax attributable to the assistance. Required information identifies deferred tax liabilities.

*Respondents:* Businesses and other for-profits.

Estimated Total Burden Hours: 125 hours.

OMB Number: 1545–1355.
Type of Review: Extension.
Title: REG–208985–89 (formerly
INTL–848–89) (NPRM) Taxable Year of
Certain Foreign Corporations Beginning
After July 10, 1989.

Description: Proposed regulations set forth the "required year" for "specified foreign corporations" for taxable years beginning after July 10, 1989, and give guidance on which foreign corporations must change their taxable year and how to effect the change in taxable year. Specified foreign corporations must conform to the required year and must state so on Form 5471.

Respondents: Businesses and other for-profits.

Estimated Total Burden Hours: 700

*OMB Number:* 1545–1621. *Type of Review:* Extension.

Title: W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding, W-8ECI, Certificate of Foreign Person's Claim for Exemption From Withholding on Income.

Form: W-8BEN, W-8ECI, W-8EXP, W-8IMY.

Description: Form W-8BEN is used for certain types of income to establish that the person is a foreign person, is the