

diameter of a plastic tube as opposed to the inside diameter. Eaton points out that if the end user was to assume that the measurement referred to the inside diameter because of the absence of the letters OD, it "would be physically impossible, for example, to insert a 1/2 inch inside diameter hose into an end fitting made for 1/2 inch outside diameter plastic tubing." According to Eaton, "if an end-user were to mistakenly attempt to use the mislabeled end fittings with a hose, instead of plastic tubing, the incompatibility would be obvious because the diameters would not match." Eaton states that therefore, "there is no potential that the mislabeled end fittings could be used improperly, and there could be no resulting issue of motor vehicle safety."

NHTSA agrees with Eaton that the noncompliance is inconsequential to motor vehicle safety. Should someone mistakenly assume the outside diameter size marking was an inside diameter size marking, it would be physically impossible to mismatch the hose and the end fitting. Therefore a safety issue would not arise from this noncompliance. Eaton has corrected the problem.

In consideration of the foregoing, NHTSA has decided that the petitioner has met its burden of persuasion that the noncompliance described is inconsequential to motor vehicle safety. Accordingly, Eaton's petition is granted and the petitioner is exempted from the obligation of providing notification of, and a remedy for, the noncompliance.

**Authority:** (49 U.S.C. 30118, 30120; delegations of authority at CFR 1.50 and 501.8).

Issued on: October 4, 2005.

**Ronald L. Medford,**

*Senior Associate Administrator for Vehicle Safety.*

[FR Doc. 05-20356 Filed 10-7-05; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 34763]

#### The Columbus & Ohio River Rail Road Company—Trackage Rights Exemption—Ohio Rail Development Commission and Ohi-Rail Corporation

Ohi-Rail Corporation (ORC), a Class III rail carrier, and the Ohio Rail Development Commission (ORDC)<sup>1</sup>

have agreed to grant nonexclusive trackage rights to The Columbus & Ohio River Rail Road Company (CUOH),<sup>2</sup> a Class III rail carrier, over a portion of a line of railroad known as the Piney Fork Line, between approximately milepost 74.0 at the Pan Interchange, near Hopedale, OH, where it connects with CUOH's line, and approximately milepost 66.1 at the point 2 miles north of the Apex Landfill switch, a distance of approximately 7.9 miles.<sup>3</sup> The transaction was scheduled to be consummated on or about October 1, 2005.

The purpose of the trackage rights is to permit CUOH to provide rail service to the Apex Landfill in Springfield Township, Jefferson County, OH, via its east-west line between Bowerston and Mingo Junction, OH.

This notice is filed under 49 CFR 1180.2(d)(7). 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.

Under 49 U.S.C. 10502(g), the Board may not use its exemption authority to relieve a rail carrier of its statutory obligation to protect the interests of its employees. Section 11326(c), however, does not provide for labor protection for transactions under section 11324 and 11325 that involve only Class III rail carriers. Accordingly, the Board may not impose labor protective conditions here, because all of the carriers involved are Class III carriers.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34763, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, one copy of each pleading must be served on Andrew B. Kolesar III, Slover & Loftus, 1224 17th Street, NW., Washington, DC 20036.

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

Decided: October 3, 2005.

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

**Vernon A. Williams,**

*Secretary.*

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**BILLING CODE 4915-01-P**

<sup>2</sup> CUOH is a wholly owned subsidiary of Summit View, Inc., a noncarrier holding company.

<sup>3</sup> The Piney Fork Line extends between approximately milepost 43.5 in Minerva, OH, on the north, and approximately milepost 77.7 in Hopedale, OH, on the south.

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

October 4, 2005.

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 November 10, 2005 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1028.

*Type of Review:* Extension.

*Title:* INTL-941-86 (NPRM) and INTL-655-87 (Temporary) Passive Foreign Investment Companies.

*Description:* These regulations specify how U.S. persons who are shareholders of Passive Foreign Investment Companies (PFIC's) make elections with respect to their PFIC stock.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 112,500 hours.

*OMB Number:* 1545-1209.

*Type of Review:* Extension.

*Title:* IA-83-90 (Final) Disclosure of Tax Return Information for Purposes of Quality or Peer Review; Disclosure of Tax Return Information Due to Incapacity or Death of Tax Return Preparer.

*Description:* These regulations govern the circumstances under which tax return information may be disclosed for purposes of conducting quality or peer reviews and disclosure that are necessary because of the tax return preparer's death or incapacity.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 250,000 hours.

*OMB Number:* 1545-1421.

*Type of Review:* Extension.

*Title:* IA-62-93 (Final) Certain Elections under the Omnibus Budget Reconciliation Act of 1933.

*Description:* These regulations establish various elections enacted by the Omnibus Budget Reconciliation Act of 1993 (Act). The regulations provide

<sup>1</sup> ORC operates the involved line, which is owned by ORDC, an independent commission within the Ohio Department of Transportation.

guidance that enable taxpayers to take advantage of various benefits provided by the Act and the Internal Revenue Code.

*Respondents:* Business or other for-profit, and Individuals or households and farms.

*Estimated Total Burden Hours:* 202,500 hours.

*OMB Number:* 1545-1661.

*Type of Review:* Extension.

*Title:* REG-10610-98 (Final) Qualified Lessee Construction Allowances for Short-Term Leases.

*Description:* The regulation provide guidance with respect to section 110, which provides a safe harbor whereby it will be assumed that a construction allowance provided by a lessor to be a lessee is used to construct or improve lessor property when long-term property is constructed or improved and pursuant to a short-term lease. The regulations also provide a reporting requirement that ensures that both the lessee and the lessor consistently treat the property subject to the construction allowance as nonresidential real property owned by the lessor.

*Respondents:* Business or other for-profit.

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

*OMB Number:* 1545-1662.

*Type of Review:* Extension.

*Title:* REG-121063-97 (Final) Averaging of Farm Income.

*Description:* Code section 1301 allows an individual engaged in a farming business to elect to reduce his or her regular tax liability by treating all or a portion of the current year's farming income as if it had been earned in equal proportions over the prior three years. The regulation provides that the election for averaging farm income is made by filling Schedule J of Form 1040, which is also used to record and total the amount of tax for each year of the four year calculation.

*Respondents:* Individuals or household and Farms.

*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. 05-20335 Filed 10-7-05; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0178]

### Proposed Information Collection Activity: Proposed Collection; Comment Request

**AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The Veterans Benefits Administration (VBA), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed new collection, and allow 60 days for public comment in response to the notice. This notice solicits comments on the information needed to determine a claimant's continued eligibility for educational benefits.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before December 12, 2005.

**ADDRESSES:** Submit written comments on the collection of information to Nancy J. Kessinger, Veterans Benefits Administration (20M35), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420 or e-mail [irmnkess@vba.va.gov](mailto:irmnkess@vba.va.gov). Please refer to "OMB Control No. 2900-0178" in any correspondence.

**FOR FURTHER INFORMATION CONTACT:** Nancy J. Kessinger at (202) 273-7079 or FAX (202) 275-5947.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995 (Pub. L. 104-13; 44 U.S.C. 3501-3521), Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to Section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VBA invites comments on: (1) Whether the proposed collection of information is necessary for the proper performance of VBA's functions, including whether the information will have practical utility; (2) the accuracy of VBA's estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

*Title:* Monthly Certification of On-the-Job and Apprenticeship Training, VA Form 22-6553d and VA Form 22-6553d-1.

*OMB Control Number:* OMB Control No. 2900-0178.

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

*Abstract:* Claimants receiving on the job and apprenticeship training complete VA Form 22-6553d to report the number of hours worked. Schools or training establishments also complete the form to report whether the claimant's educational benefits are to be continued, unchanged or terminated, and the effective date of such action. VA Form 22-6553d-1 is an identical printed copy of VA Form 22-6553d. The regional processing office uses VA Form 22-6553d-1 when the computer-generated version of the form is not available. VA uses the data to properly process the claimant's educational claim or to monitor his or her progress during training.

*Affected Public:* Individuals or households, business or other for-profit, not-for-profit institutions, Federal Government, and State, Local or Tribal Government.

*Estimated Annual Burden:* 15,750 hours.

*Estimated Average Burden Per Respondent:* 10 minutes.

*Frequency of Response:* Monthly.

*Estimated Number of Respondents:* 10,500.

*Number of Responses Annually:* 94,500.

Dated: October 6, 2005.

By direction of the Secretary.

**Denise McLamb,**

*Program Analyst, Records Management Service.*

[FR Doc. E5-5567 Filed 10-7-05; 8:45 am]

**BILLING CODE 8320-01-P**