

construction period. Measures to avoid, minimize, and mitigate all adverse impacts will be identified, evaluated, and adopted as appropriate.

#### VI. FTA Procedures

In accordance with FTA policy, all Federal environmental laws, regulations, and executive orders affecting project development, including but not limited to the regulations of the Council on Environmental Quality implementing NEPA (40 CFR parts 1500–1508, the joint FHWA/FTA environmental regulations (23 CFR part 771), the project-level conformity requirements of the Clean Air Act, Section 404 of the Clean Water Act, the National Historic Preservation Act, the Endangered Species Act, and Section 4(f) of the Department of Transportation Act (49 U.S.C. 303) will be addressed to the maximum extent practicable during the NEPA process. Following the scoping process, a Draft EIS will be prepared and made available for public review and comment. One or more public hearings will be held during the Draft EIS public comment period. On the basis of the Draft EIS and comments received, the project will be revised or further refined as necessary and the Final EIS prepared.

Issued on: April 5, 2007.

**Robert C. Patrick,**

*Regional Administrator.*

[FR Doc. E7–6938 Filed 4–11–07; 8:45 am]

BILLING CODE 4910–57–P

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 35009]

#### CG Railway, Inc.—Lease and Operation Exemption—Terminal Railway Alabama State Docks

CG Railway, Inc. (CGR), a Class III rail carrier, has filed a verified notice of exemption under 49 CFR 1150.41 to acquire by lease from Terminal Railway Alabama State Docks (TASD), an agency of the State of Alabama, and to operate approximately 0.583 miles of rail line consisting of track numbers North 14 and North 15 in TASD's North Yard in Mobile, AL.<sup>1</sup> There are no mileposts associated with the two lines.

CGR certifies that its projected annual revenues as a result of this transaction will not result in the creation of a Class II or Class I rail carrier, and further certifies that its projected annual revenues from operation of the leased

lines and current operations will not exceed \$5 million.

The transaction is expected to be consummated on or shortly after April 26, 2007. If the verified 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 transaction. Petitions to stay must be filed no later than April 19, 2007 (at least 7 days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 35009, 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 Karl Morell, Of Counsel, Ball Janik LLP, 1455 F Street, NW., Suite 225, Washington, DC 20005.

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

Decided: April 2, 2007.

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

**Vernon A. Williams,**

*Secretary.*

[FR Doc. E7–6614 Filed 4–11–07; 8:45 am]

BILLING CODE 4915–01–P

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 9, 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, Pub. L. 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 14, 2007 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545–1549.

*Type of Review:* Extension.

*Title:* Tip Reporting Alternative Commitment (TRAC) for Use in the Food and Beverage Industry.

*Description:* Information is required by the Internal Revenue Service in its

compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

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

*Estimated Total Burden Hours:* 296,916 hours.

*OMB Number:* 1545–1036.

*Type of Review:* Extension.

*Title:* Election to Have a Tax Year Other Than a Required Tax Year.

*Form:* 8716.

*Description:* Filed by partnerships, S Corporations, and personal service corporations, under section 444(a), to retain or to adopt a tax year that is not a required tax year. Service Centers accept Form 8716 and use the form information to assign master-file codes that allow the Center to accept the filer's tax return filed for a tax year (fiscal year) that would not otherwise be acceptable.

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

*Estimated Total Burden Hours:* 204,400 hours.

*OMB Number:* 1545–2034.

*Type of Review:* Extension.

*Title:* U.S. Partnership Declaration for an IRS e-file Return.

*Form:* 8453–PE.

*Description:* Form 8453–PE, U.S. Partnership Declaration for an IRS e-file Return, was developed for Modernized e-file for partnerships. Internal Revenue Code sections 6109 and 6103.

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

*Estimated Total Burden Hours:* 1,560 hours.

*OMB Number:* 1545–0962.

*Type of Review:* Extension.

*Title:* Tax Information Security Guidelines for Federal, State, and Local Agencies.

*Form:* 1075.

*Description:* Internal Revenue Code section 6103(p) requires that IRS provide periodic reports to Congress describing safeguard procedures, utilized by agencies which receive information from the IRS, to protect the confidentiality of the information. This section also requires that these agencies furnish reports to the IRS describing their safeguards.

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

*Estimated Total Burden Hours:* 204,000 hours.

*OMB Number:* 1545–0092.

*Type of Review:* Extension.

*Title:* U.S. Income Tax Return for Estates and Trusts.

*Form:* 1041, Schedules D, J, K–1.

<sup>1</sup> CGR states that it will shortly enter into an agreement with TASD for the lease of the rails.

*Description:* IRC section 6012 requires that an annual income tax return be filed for estates and trusts. Data is used to determine that the estates, trusts, and beneficiaries filed the proper returns and paid the correct tax. IRC section 59 requires the fiduciary to re-compute the distributable net income on a minimum tax basis.

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

*Estimated Total Burden Hours:* 414,420,365 hours.

*OMB Number:* 1545-1709.

*Type of Review:* Extension.

*Title:* Application for Extension of Time To File an Exempt Organization Return.

*Form:* 8868.

*Description:* IRC 6081 permits the Secretary to grant a reasonable extension of time for filing any return, declaration, statement, or other document. This form is used by fiduciaries and certain exempt organizations, to request an extension of time to file their returns. The information is used to determine whether the extension should be granted.

*Respondents:* Not-for-profit institutions.

*Estimated Total Burden Hours:* 1,453,638 hours.

*OMB Number:* 1545-0732.

*Type of Review:* Extension.

*Title:* LR-236-81 Final (TD 8251) Credit for Increasing Research Activity.

*Description:* This information is necessary to comply with requirements of Code section 41 (section 44F before change by TRA 1984 and section 30 before change by TRA 1986) which describes the situations in which a taxpayer is entitled to an income tax credit for increases in research activity.

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

*Estimated Total Burden Hours:* 63 hours.

*OMB Number:* 1545-1703.

*Type of Review:* Extension.

*Title:* Return Post Card for the Community Based Outlet Participants.

*Form:* 12815.

*Description:* This post card is used by the Community Based Outlet Program (CBOP) participants (i.e. grocery stores/pharmacies, copy centers, corporations, credit unions, city/county governments) to order products. The post card will be returned to the Western Area Distribution Center for processing.

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

*Estimated Total Burden Hours:* 834 hours.

*OMB Number:* 1545-1869.

*Type of Review:* Extension.

*Title:* Information Return for Acquisition of Control or Substantial Change in Capital Structure.

*Form:* 8806.

*Description:* Form 8806 is used to report information regarding transactions involving acquisition of control or substantial change in capital structure under section 6043.

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

*Estimated Total Burden Hours:* 113 hours.

*OMB Number:* 1545-1716.

*Type of Review:* Extension.

*Title:* Notice 2001-1, Employer-designed Tip Reporting Program for the Food and Beverage Industry (EmTRAC).

*Description:* Information is required by the Internal Revenue Service in its compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

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

*Estimated Total Burden Hours:* 870 hours.

*OMB Number:* 1545-0367.

*Type of Review:* Extension.

*Title:* Transmittal of Information Returns Reported Magnetically.

*Form:* 4804.

*Description:* 26 U.S.C. 6041 and 6042 require all persons engaged in a trade or business and making payments of taxable income to file reports of this income with the IRS. In certain cases, this information must be filed on magnetic media. Form 4804 is used to provide signature and balancing totals for magnetic media filers of information returns.

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

*Estimated Total Burden Hours:* 20,902 hours.

*OMB Number:* 1545-1715.

*Type of Review:* Extension.

*Title:* Tip Rate Determination Agreement (for use by employers in the food and beverage industry).

*Description:* Information is required by the Internal Revenue Service in its tax compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

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

*Estimated Total Burden Hours:* 1,737 hours.

*OMB Number:* 1545-1730.

*Type of Review:* Extension.

*Title:* REG-114998-99 (Final) Obligations of States and Political Subdivisions.

*Description:* Section 142(f)(4) of the Internal Revenue Code of 1986 permits a person engaged in the local furnishing of electric energy or gas that uses facilities financed with exempt facility bonds under section 142(a)(8) and that expands its service area in a manner inconsistent with the requirements of sections 142(a)(8) and 142(f) to make an election to ensure that those bonds will continue to be treated as tax-exempt bonds. The final regulations (1.142(f)-1) set forth the required time and manner of making this statutory election.

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

*Estimated Total Burden Hours:* 15 hours.

*OMB Number:* 1545-1219.

*Type of Review:* Extension.

*Title:* Arbitrage Rebate and Penalty in Lieu of Arbitrage Rebate.

*Form:* 8038-T.

*Description:* Form 8038-T is used by issuers of tax exempt bonds to report and pay the arbitrage rebate and to elect and/or pay various penalties associated with arbitrage bonds. These issuers include state and local governments.

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

*Estimated Total Burden Hours:* 55,475 hours.

*OMB Number:* 1545-2047.

*Type of Review:* Extension.

*Title:* Rev Proc 2007-21 (RP-155431-05) Revenue Procedure Regarding 6707/6707A Rescission Request Procedures.

*Description:* This revenue procedure provides guidance to persons who are assessed a penalty under section 6707A or 6707 of the Internal Revenue Code, and who may request rescission of those penalties from the Commissioner.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 430 hours.

*OMB Number:* 1545-0047.

*Type of Review:* Revision.

*Title:* Rev Proc 2007-21 (RP-155431-05) Revenue Procedure Regarding 6707/6707A Rescission Request Procedures.

*Form:* 990.

*Description:* Form 990 is needed to determine that IRC section 501(a) tax-exempt organizations fulfill the operating conditions within the limitations of their tax exemption.

*Respondents:* Not-for-profit institutions.

*Estimated Total Burden Hours:* 56,720,671 hours.

*OMB Number:* 1545-1669.

*Type of Review:* Extension.

*Title:* REG-108639-99 (Final)  
Retirement Plans; Cash or Deferred  
Arrangements Under Section 401(k) and  
Matching Contributions or Employee  
Contributions Under Section 401(m);  
Notice 2000-3.

*Description:* The regulations provide  
guidance for qualified retirement plans  
containing cash or deferred  
arrangements under section 401(k) and  
providing matching contributions or

employee contributions under section  
401(m). The IRS needs this information  
to insure compliance with sections  
401(k) and 401(m).

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

*Estimated Total Burden Hours:* 26,500  
hours.

*Clearance Officer:* Glenn P. Kirkland,  
Internal Revenue Service, Room 6516,  
1111 Constitution Avenue, NW.,  
Washington, DC 20224, (202) 622-3428.

*OMB Reviewer:* Alexander T. Hunt,  
Office of Management and Budget,  
Room 10235, New Executive Office  
Building, Washington, DC 20503, (202)  
395-7316.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

[FR Doc. E7-6944 Filed 4-11-07; 8:45 am]

**BILLING CODE 4830-01-P**