

*Convenience and Necessity*, to operate segments of rail lines owned by the Commonwealth of Massachusetts, acting by and through the Massachusetts Executive Office of Transportation and Public Works (EOTPW). The segments over which rail service will be performed are as follows: (1) Buzzards Bay Secondary, extending from Middleboro, MA (milepost 1.5), to Buzzards Bay, MA (milepost 19.9), a distance of approximately 18.4 miles; (2) Hyannis Secondary, extending from Bourne, MA (milepost 0.0), to Hyannis, MA (milepost 24.3), a distance of approximately 24.3 miles; (3) South Dennis Secondary, extending from Yarmouth Junction, MA (milepost 0.0), to Station Avenue in Yarmouth (milepost 2.81), a distance of approximately 2.8 miles; (4) Falmouth Secondary, extending from Bourne (milepost 0.0) to Falmouth, MA (milepost 6.8), a distance of approximately 6.8 miles; (5) Watuppa Branch, extending from milepost 6.0 west of North Dartmouth, MA, to Westport, MA (milepost 10.66), a distance of approximately 4.7 miles; and (6) Dean Street Industrial Track, between mileposts 0.0 and 1.5, in Taunton, MA, a distance of approximately 1.5 miles. The lines will connect at Middleboro and Taunton with CSX Transportation, Inc. (CSXT), and at milepost 6.0 west of North Dartmouth with Bay Colony Railroad Corporation (Bay Colony).<sup>3</sup>

The involved lines were abandoned pursuant to Section 304 of the Regional Rail Reorganization Act of 1973 (45 U.S.C. 744) and were acquired by the Commonwealth of Massachusetts from the estate of the Penn Central Transportation Company. The Interstate Commerce Commission issued modified rail certificates to Bay Colony for operation of the involved lines and certain other lines. See *Bay Colony Railroad Corporation—Modified Rail Certificate*, Finance Docket No. 29963 (ICC served June 29, 1982 and Sept. 24, 1987).

Pursuant to an agreement, MC and EOTPW have agreed that MC will

<sup>3</sup> As a result of a response filed on November 20, 2007 by Bay Colony, MC filed an amendment to the notice on November 29, 2007, requesting that the Board correct that part concerning MC's connections, as set forth here. Changes to the Watuppa segment description (segment (5)) have also been made as a result of the November 20 and 29 filings.

MC adds that it is currently developing a proposed trackage rights arrangement with Bay Colony whereby MC would be able to operate over Bay Colony's trackage between the MC/Bay Colony connection at milepost 6.0 and the Bay Colony/CSXT connection at milepost 0.08. If and when such an arrangement is reached, MC states that it will make the required Board filings.

operate the lines for a period of 10 years beginning January 6, 2008, and extending to December 31, 2017. The agreement provides for three extension terms of 5 years each pursuant to written mutual agreement.

The rail segments qualify for a modified certificate of public convenience and necessity. See *Common Carrier Status of States, State Agencies and Instrumentalities and Political Subdivisions*, Finance Docket No. 28990F (ICC served July 16, 1981).

MC states that no subsidy is involved and that there are no preconditions for shippers to meet in order to receive rail service.

This notice will be served on the Association of American Railroads (Car Service Division) as agent for all railroads subscribing to the car-service and car-hire agreement: Association of American Railroads, 50 F Street, NW., Washington, DC 20001; and on the American Short Line and Regional Railroad Association: American Short Line and Regional Railroad Association, 50 F Street, NW., Suite 7020, Washington, DC 20001.

Board decisions and notices are available on our Web site at [WWW.STB.DOT.GOV](http://WWW.STB.DOT.GOV).

Decided: December 5, 2007.

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

**Vernon A. Williams,**

*Secretary.*

[FR Doc. E7-23926 Filed 12-12-07; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

December 7, 2007.

The Department of Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the date of publication of this notice. 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 January 14, 2008 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-XXXX.

*Type of Review:* New Collection.

*Title:* RP-2007-XX (RP-155430-05), Accelerated Appeals Procedure.

*Description:* This revenue procedure establishes the Accelerated Appeals Procedure for taxpayers who are issued a proposed assessment of penalty under section 6707 of 6707A of the Internal Revenue Code. These taxpayers may request that the Office of Appeals review and consider resolution of the proposed assessment. The information to be collected under the revenue procedure is needed to initiate, and will be used to conduct, the Accelerated Appeals Procedure.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 430 hours.

*OMB Number:* 1545-1360.

*Type of Review:* Extension.

*Title:* PS-102-88 (Final) Income, Gift and Estate Tax.

*Description:* The regulation provides guidance to individuals or fiduciaries:

1) For making a qualified domestic trust election on the estate tax return of a decedent whose surviving spouse is not a United States citizen in order that the estate may obtain the marital deduction, and 2) for filing the annual returns that such an election may require.

*Respondents:* Individuals or Households.

*Estimated Total Burden Hours:* 6,150 hours.

*OMB Number:* 1545-1629.

*Type of Review:* Extension.

*Title:* Paid Preparer's Earned Income Credit Checklist.

*Form:* 8867.

*Description:* Form 8867 helps preparers meet the due diligence requirements of Code section 6695(g), which was added by section 1085(a)(2) of the Taxpayer Relief Act of 1997. Paid preparers of Federal income tax returns or claims for refund involving the earned income credit (EIC) must meet the due diligence requirements in determining if the taxpayer is eligible for the EIC and the amount of the credit. Failure to do so could result in a \$100 penalty for each failure. Completion of Form 8867 is one of the due diligence requirements.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 14,979,521 hours.

*OMB Number:* 1545-1889.

*Type of Review:* Extension.

*Title:* Notice 2004-59, Plan Amendments Following Election of Alternative Deficit Reduction Contribution.

*Description:* This notice sets forth answers to certain questions raised by the public when there is an amendment to an election to take advantage of the alternative deficit reduction contribution described in Public Law 108-218.

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

*Estimated Total Burden Hours:* 400 hours.

*OMB Number:* 1545-1898.

*Type of Review:* Extension.

*Title:* Revenue Procedure 2004-47, Relief From Ruling Process For Making Late Reverse QTIP Election.

*Description:* This revenue procedure provides alternative relief for taxpayers who failed to make a reverse QTIP election on an estate tax return. Instead of requesting a private letter ruling and paying the accompanying user fee the taxpayer may file certain documents with the Cincinnati Service Center directly to request relief.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 54 hours.

*OMB Number:* 1545-1891.

*Type of Review:* Revision.

*Title:* Form 13560, HCTC Health Plan Administrator (HPA) Return of Funds Form.

*Form:* 13560.

*Description:* Form 13560 is completed by Health Plan Administrators (HPAs) and accompanies a return of funds in order to ensure proper handling. This form serves as supporting documentations for any funds returned by an HPA and clarifies where the payment should be applied and why it is being sent.

*Respondents:* State, Local or Tribal Governments.

*Estimated Total Burden Hours:* 50 hours.

*OMB Number:* 1545-1631.

*Type of Review:* Extension.

*Title:* REG-209619-93 (Final) Escrow Funds and Other Similar Funds.

*Description:* Section 468B(g) requires that income earned on escrow accounts, settlement funds, and similar funds be subject to current taxation. This section authorizes the Secretary to issue regulations providing for the current taxation of these accounts and funds as grantor trusts or otherwise. The proposed regulations would amend the final regulations for qualified settlement funds (QFSs) and would provide new rules for qualified escrows and qualified trusts used in deferred section 1031 exchanges; pre-closing escrows; contingent at-closing escrows; and disputed ownership funds.

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

*Estimated Total Burden Hours:* 3,720 hours.

*OMB Number:* 1545-1639.

*Type of Review:* Extension.

*Title:* REG-106012-98 (Final)

Definition of Contribution in Aid of Construction under section 118(c).

*Description:* The regulations provide guidance with respect to Sec. 118(c), which provides that a contribution in aid of construction received by a regulated public water or sewage utility is treated as a contribution to the capital of the utility and excluded from gross income.

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

*Estimated Total Burden Hours:* 300 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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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request; Proposed Revision to Collection; Comment Request for Form 1040 and Schedules A, B, C, C-EZ, D, D-1, E, EIC, F, H, J, R, and SE, Form 1040A and Schedules 1, 2, and 3, and Form 1040EZ, and All Attachments to These Forms

December 7, 2007.

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the date of publication of this notice. 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 at the end of this notice, 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 January 14, 2008 to be assured of consideration.

#### SUPPLEMENTARY INFORMATION:

#### PRA Approval of Forms Used by Individual Taxpayers

Under the PRA, OMB assigns a control number to each "collection of information" that it reviews and approves for use by an agency. The PRA also requires agencies to estimate the burden for each collection of information. Accordingly, each OMB Control Number has an associated burden estimate. The burden estimates for each control number are displayed in (1) the PRA notices that accompany collections of information, (2) **Federal Register** notices such as this one, and (3) in OMB's database of approved information collections.

The Individual Taxpayer Burden Model (ITBM) estimates the levels of burden experienced by individual taxpayers when complying with the Federal tax laws. This model reflects major changes over the past two decades in the way taxpayers prepare and file their returns; more than 85 percent of all individual tax returns are prepared utilizing computer software, either by the taxpayer or a paid provider, and less than 15 are prepared manually. The ITBM's approach to measuring burden focuses on the characteristics and activities of individual taxpayers rather than the forms they use. Key determinants of taxpayer burden in the model are the way the taxpayer prepares the return, e.g. with software or paid preparer, and the taxpayer's activities, e.g. recordkeeping and tax planning.

Burden is defined as the time and out-of-pocket costs incurred by taxpayers to comply with the Federal tax system. The time expended and the out-of-pocket costs are estimated separately. The methodology distinguishes among preparation methods, taxpayer activities, types of individual taxpayer, filing methods, and income levels.

Indicators of complexity in tax laws as reflected in tax forms and instructions are incorporated in the model. The preparation methods are:

- Self-prepared without software.
- Self-prepared with software.
- Used a paid preparer.

The types of taxpayer activities measured in the model are:

- Recordkeeping.
- Form completion.
- Form submission (electronic and paper).