

maximize safety in the pipeline industry.

Pursuant to 44 U.S.C. 3506(c)(2)(A) of the PRA, PHMSA is required to obtain OMB approval for all information collections. The term "information collection" includes all work related to the preparing and disseminating of information in accordance with the recordkeeping requirements. PHMSA published a notice providing a 60 day period for comments on these information collection renewals in the **Federal Register** on May 29, 2007 (72 FR 29578), and received no comments. PHMSA is now forwarding the information collection request to OMB and providing an additional 30 days for comments. PHMSA invites comments on whether the proposed information collection is necessary for the proper performance of the functions of DOT. The comments should address (1) whether the information will have practical utility; (2) the accuracy of DOT's estimate about the information collection burden; (3) ways to enhance the quality, utility, and clarity of the information collection; and (4) ways to minimize the burden of the information collection on respondents, including the use of automated collection techniques or other forms of information technology. PHMSA estimates the burden of these requirements as follows:

*Type of Information Collection Request:* Renewal of existing collection.

*Title of Information Collection:* Incorporation by Reference of Industry Standard on Leak Detection.

*Respondents:* 50.

*Estimated Total Annual Burden Hours on Respondents:* 100.

*Estimated Cost:* \$6,475.

Issued in Washington, DC, on July 9, 2007.

**Florence L. Hamm,**

*Director of Regulations, Office of Pipeline Safety.*

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## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Docket No. AB-6 (Sub-No. 454X)]

#### **BNSF Railway Company— Abandonment Exemption—in Multnomah County, OR**

BNSF Railway Company (BNSF) has filed a notice of exemption under 49 CFR Part 1152 Subpart F—*Exempt Abandonments* to abandon a 0.48-mile line of railroad between milepost 1.88 and milepost 2.36, near Portland, in Multnomah County, OR (the line). The

line traverses United States Postal Service Zip Code 97210.

BNSF has certified that: (1) No local traffic has moved over the line for at least 2 years; (2) overhead traffic handled on the line will be rerouted; (3) no formal complaint filed by a user of rail service on the line (or by a state or local government entity acting on behalf of such user) regarding cessation of service over the line either is pending with the Surface Transportation Board or with any U.S. District Court or has been decided in favor of complainant within the 2-year period; and (4) the requirements of 49 CFR 1105.7 (environmental report), 49 CFR 1105.8 (historic report), 49 CFR 1105.11 (transmittal letter), 49 CFR 1105.12 (newspaper publication), and 49 CFR 1152.50(d)(1) (notice to governmental agencies) have been met.

As a condition to this exemption, any employee adversely affected by the abandonment shall be protected under *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979). To address whether this condition adequately protects affected employees, a petition for partial revocation under 49 U.S.C. 10502(d) must be filed.

Provided no formal expression of intent to file an offer of financial assistance (OFA) has been received, this exemption will be effective on August 11, 2007, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,<sup>1</sup> formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),<sup>2</sup> and trail use/rail banking requests under 49 CFR 1152.29 must be filed by July 23, 2007. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by August 1, 2007, with: Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001.

A copy of any petition filed with the Board should be sent to BNSF's representative: Sidney L. Strickland, Jr., Sidney Strickland and Associates, PLLC, 3050 K Street, NW., Suite 101, Washington, DC 20007.

<sup>1</sup> The Board will grant a stay if an informed decision on environmental issues (whether raised by a party or by the Board's Section of Environmental Analysis (SEA) in its independent investigation) cannot be made before the exemption's effective date. See *Exemption of Out-of-Service Rail Lines*, 5 I.C.C.2d 377 (1989). Any request for a stay should be filed as soon as possible so that the Board may take appropriate action before the exemption's effective date.

<sup>2</sup> Each OFA must be accompanied by the filing fee, which currently is set at \$1,300. See 49 CFR 1002.2(f)(25).

If the verified notice contains false or misleading information, the exemption is void *ab initio*.

BNSF has filed environmental and historic reports which address the effects, if any, of the abandonment on the environment and historic resources. SEA will issue an environmental assessment (EA) by July 17, 2007. Interested persons may obtain a copy of the EA by writing to SEA (Room 1100, Surface Transportation Board, Washington, DC 20423-0001) or by calling SEA, at (202) 245-0305. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.] Comments on environmental and historic preservation matters must be filed within 15 days after the EA becomes available to the public.

Environmental, historic preservation, public use, or trail use/rail banking conditions will be imposed, where appropriate, in a subsequent decision.

Pursuant to the provisions of 49 CFR 1152.29(e)(2), BNSF shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned the line. If consummation has not been effected by BNSF's filing of a notice of consummation by July 12, 2008, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

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

Decided: July 3, 2007.

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

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

[FR Doc. E7-13758 Filed 7-16-07; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

July 10, 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 August 16, 2007 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0137.

*Type of Review:* Revision.

*Title:* Contract Coverage Under Title II of the Social Security Act.

*Form:* 2032.

*Description:* U.S. citizens and resident aliens employed abroad by foreign affiliates of American employers are exempt from social security taxes. Under Internal Revenue Code section 3121(1), American employers may file an agreement on Form 2032 to waive this exemption and obtain social security coverage for U.S. citizens and resident aliens employed abroad by their foreign affiliates. The American employers can later file Form 2032 to cover additional foreign affiliates as an amendment to their original agreement.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 973 hours.

*OMB Number:* 1545-0122.

*Type of Review:* Extension.

*Title:* Foreign Tax Credit

Corporations.

*Form:* 1118, Schedules I & J.

*Description:* Form 1118 and separate Schedules I and J are used by domestic and foreign corporations to claim a credit for taxes paid to foreign countries. The IRS uses Form 1118 and related schedules to determine if the corporation has computed the foreign tax credit correctly.

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

*Estimated Total Burden Hours:* 4,031,736 hours.

*OMB Number:* 1545-0575.

*Type of Review:* Revision.

*Title:* Return of Excise Taxes Related to Employee Benefit Plans.

*Form:* 5330.

*Description:* U.S. Code sections 4971, 4972, 4973(a)(3), 4975, 4976, 4977, 4978, 4978A, 4978B, 4979, 4979A and 4980 impose various excise taxes in connection with employee benefit plans. Form 5330 is used to compute and collect these taxes.

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

*Estimated Total Burden Hours:* 478,215 hours.

*OMB Number:* 1545-1596.

*Type of Review:* Extension.

*Title:* Request for Innocent Spouse Relief.

*Form:* 8857.

*Description:* Section 6103(e) of the Internal Revenue Code allows taxpayers to request, and IRS to grant, "innocent spouse" relief when: taxpayer filed a joint return with tax substantially understated; taxpayer establishes no knowledge of or benefit from, the understatement; and it would be inequitable to hold the taxpayer liable. GAO Report GAO/IGD-97-34 recommended that IRS develop a form to make relief easier for the public to request.

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

*Estimated Total Burden Hours:* 2,070 hours.

*OMB Number:* 1545-0800.

*Type of Review:* Revision.

*Title:* Reg. 601.601 Rules and Regulations.

*Description:* Persons wishing to speak at a public hearing on a proposed rule must submit written comments and an outline within prescribed time limits, for use in preparing agendas and allocating time. Persons interested in the issuance, amendment, of repeal of a rule may submit a petition for this. IRS considers the petitions in its deliberations.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 240,500 hours.

*OMB Number:* 1545-1881.

*Type of Review:* Extension.

*Title:* Election To Treat a Qualified Revocable Trust as Party of an Estate.

*Form:* 8855.

*Description:* Form 8855 is used to make a section 645 election that allows a qualified revocable trust to be treated and taxed (for income tax purposes) as part of its related estate during the election period.

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

*Estimated Total Burden Hours:* 28,200 hours.

*OMB Number:* 1545-1155.

*Type of Review:* Extension.

*Title:* PS-74-89 (TD 8282) Final Election of Reduced Research Credit Estate Tax (TD 8686).

*Description:* These regulations prescribe the procedure for making the election described in section 280C(c)(3) of the Internal Revenue Code. Taxpayers making this election must reduce their section 41(a) research credit, but are not required to reduce their deductions for qualified research expenses, as required in paragraphs (1) and (2) of section 280C(c).

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

*Estimated Total Burden Hours:* 50 hours.

*OMB Number:* 1545-0806.

*Type of Review:* Extension.

*Title:* EE-12-78 (Final) Non-Bank Trustees.

*Description:* Section 408(a)(2) permits an institution other than a bank to be the trustee of an individual retirement account. Section 1.408-2(e)(1) of the Income Tax Regulations provides that such an institution must file a written application with the IRS demonstrating its ability to act as trustee. Section 1.408-2(e)(2) requires an applicant to demonstrate in detail in his written application the ability to act within the accepted rules of fiduciary conduct. Certain reporting and recordkeeping requirements must be demonstrated by an applicant in his written application and are imposed in connection with the ongoing activities of a non-bank trustee.

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

*Estimated Total Burden Hours:* 13 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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