

**DEPARTMENT OF TRANSPORTATION****Surface Transportation Board****Notice and Request for Comments**

**AGENCY:** Surface Transportation Board, DOT.

**ACTION:** 60-day notice of intent to seek extension of approval: Waybill Compliance Survey.

**SUMMARY:** As required by the Paperwork Reduction Act of 1995, 44 U.S.C. 3501 *et seq.* (PRA), the Surface Transportation Board (STB or Board) gives notice of its intent to seek from the Office of Management and Budget (OMB) an extension of approval for the currently approved Waybill Compliance Survey. This information collection is described in detail below. Comments are requested concerning (1) The accuracy of the Board's burden estimates; (2) ways to enhance the quality, utility, and clarity of the information collected; (3) ways to minimize the burden of the collection of information on the respondents, including the use of automated collection techniques or other forms of information technology, when appropriate; and (4) whether this collection of information is necessary for the proper performance of the functions of the Board, including whether the collection has practical utility. Submitted comments will be summarized and included in the Board's request for OMB approval.

**Description of Collection**

*Title:* Waybill Compliance Survey.

*OMB Control Number:* 2140-0010.

*STB Form Number:* None.

*Type of Review:* Extension without change.

*Respondents:* Regulated railroads that did not submit carload waybill sample information to the STB in the previous year.

*Number of Respondents:* 120.

*Estimated Time Per Response:* .5 hours.

*Frequency:* Annually.

*Total Burden Hours (annually including all respondents):* 60.

*Total "Non-hour Burden" Cost:* No "non-hour cost" burdens associated with this collection have been identified.

*Needs and Uses:* The ICC Termination Act of 1995, Pub. L. No. 104-88, 109 Stat. 803 (1995), which took effect on January 1, 1996, abolished the Interstate Commerce Commission and transferred to the STB the responsibility for the economic regulation of common carrier rail transportation, including the collection and administration of the

Carload Waybill Sample. Under 49 CFR 1244, a railroad terminating 4500 or more carloads, or terminating at least 5% of the total revenue carloads that terminate in a particular state, in any of the three preceding years is required to file carload waybill sample information (Waybill Sample) for all line-haul revenue waybills terminating on its lines. The information in the Waybill Sample is used to monitor traffic flows and rate trends in the industry. The Board needs to collect information in the Waybill Compliance Survey—information on carloads of traffic terminated each year by U.S. railroads—in order to determine which railroads are required to file the Waybill Sample. In addition, information collected in the Waybill Compliance Survey, on a voluntary basis, about the total operating revenue of each railroad helps to determine whether respondents are subject to other statutory or regulatory requirements. Accurate determinations regarding the size of a railroad helps the Board minimize the reporting burden for smaller railroads. The Board has authority to collect this information under 49 U.S.C. 11144 and 11145 and under 49 CFR 1244.2.

**DATES:** Comments on this information collection should be submitted by February 16, 2007.

**ADDRESSES:** Direct all comments to Marilyn Levitt, Surface Transportation Board, Room 614, 1925 K Street, NW., Washington, DC 20423, or to [levittm@stb.dot.gov](mailto:levittm@stb.dot.gov). When submitting comments, please refer to "Waybill Compliance Survey, OMB control number 2140-0010."

**FOR FURTHER INFORMATION OR TO OBTAIN A COPY OF THE STB FORM, CONTACT:** Mac Frampton at (202) 565-1541 or at [hugh.frampton@stb.dot.gov](mailto:hugh.frampton@stb.dot.gov). [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.]

**SUPPLEMENTARY INFORMATION:** Under the PRA, a Federal agency conducting or sponsoring a collection of information must display a currently valid OMB control number. A collection of information, which is defined in 44 U.S.C. 3502(3) and 5 CFR 1320.3(c), includes agency requirements that persons submit reports, keep records, or provide information to the agency, third parties, or the public. Under section 3506(c)(2)(A) of the PRA, Federal agencies are required to provide, prior to an agency's submitting a collection to OMB for approval, a 60-day notice and comment period through publication in the **Federal Register** concerning each proposed collection of information,

including each proposed extension of an existing collection of information.

Dated: December 18, 2006.

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

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**BILLING CODE 4915-01-P**

**DEPARTMENT OF THE TREASURY****Submission for OMB Review;  
Comment Request**

December 12, 2006.

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 January 17, 2007 to be assured of consideration.

**Internal Revenue Service (IRS)**

OMB Number: 1545-1551

*Type of Review:* Extension.

*Title:* Revenue Procedure 97-36, Revenue Procedure 97-38, Revenue Procedure 97-39, and Revenue Procedure 2002-9, Changes in Methods of Accounting.

*Description:* The information collected in the four revenue procedures is required in order for the Commissioner to determine whether the taxpayer properly is requesting to change its method of accounting and the terms and conditions of the change.

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

*Estimated Total Burden Hours:* 222,454 hours.

OMB Number: 1545-1851

*Type of Review:* Extension.

*Title:* REG-124312-02 (Final) Golden Parachute Payments.

*Description:* These regulations deny a deduction for excess parachute payments. A parachute payment is a payment in the nature of compensation to a disqualified individual that is contingent on a change in ownership or control of a corporation. Certain payments, including payments from a small corporation, are exempt from the definition of parachute payment if