All communications concerning these proceedings should identify the appropriate docket number (e.g., Waiver Petition Docket Number 2005-23107) and must be submitted to the Docket Clerk, DOT Docket Management Facility, Room PL–401 (Plaza Level), 400 7th Street, SW., Washington, DC 20590. Communications received within 30 days of the date of this notice will be considered by FRA before final action is taken. Comments received after that date will be considered as far as practicable. All written communications concerning these proceedings are available for examination during regular business hours (9 a.m.–5 p.m.) at the above facility. All documents in the public docket are also available for inspection and copying on the Internet at the docket facility's web site at http://dms.dot.gov.

Ånyone is able to search the electronic form of all comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). You may review DOT's complete Privacy Act Statement in the **Federal Register** published on April 11, 2000 (Volume 65, Number 70; Pages 19477–78). The statement may also be found at *http:// dms.dot.gov.* 

Issued in Washington, DC on January 9, 2006.

### Grady C. Cothen, Jr.,

Deputy Associate Administrator for Safety Standards and Program Development. [FR Doc. E6–454 Filed 1–17–06; 8:45 am] BILLING CODE 4910–06–P

### **DEPARTMENT OF TRANSPORTATION**

#### Surface Transportation Board

[STB Finance Docket No. 34801]

## Western New York & Pennsylvania Railroad, LLC—Lease and Operation Exemption—Norfolk Southern Railway Company

Western New York & Pennsylvania Railroad, LLC (WNYP), a Class III rail carrier, has filed a verified notice of exemption under 49 CFR 1150.41 to lease from the Norfolk Southern Railway Company (NSR) and operate approximately 45.25 miles of rail lines located between Meadville and Rouseville, in Crawford and Venango Counties, PA. The rail lines are as follows: (1) The Meadville Industrial Track between milepost 102.3 and milepost 105.5; (2) the Franklin Secondary Track between milepost 0.0 (which connects with the Meadville Industrial Track at milepost 105.42) and milepost 23.0; (3) the Franklin Industrial Track between milepost 23.0 and milepost 33.6; (4) the Titus Industrial Track between milepost 137.32 and milepost 133.8, and between milepost 137.32 and milepost 137.5; and (5) the Oil City Industrial Track between milepost 0.0 and milepost 2.0, and between milepost 132.25 and milepost 129.5 at the end of the track. NSR will retain overhead trackage rights over the Meadville Industrial Track between milepost 102.3 and milepost 105.5.

WNYP certifies that its projected annual revenues as a result of the transaction will not result in its becoming a Class I or Class II rail carrier and will not exceed \$5 million.

WNYP states that the parties intended to consummate the transaction on or soon after December 26, 2005, the effective date of the exemption (7 days after the exemption was filed).

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.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34801, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423– 0001. In addition, a copy of each pleading must be served on Kevin M. Sheys, Kirkpatrick & Lockhart Nicholson Graham LLP, 1800 Massachusetts Avenue, 2nd Floor, Washington, DC 20036.

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

Decided: January 10, 2006. By the Board, David M. Konschnik, Director, Office of Proceedings. Vernon A. Williams,

Secretary. [FR Doc. 06–393 Filed 1–17–06; 8:45 am] BILLING CODE 4915–01–P

## DEPARTMENT OF TRANSPORTATION

#### Surface Transportation Board

[STB Finance Docket No. 34796]

## Iowa Interstate Railroad, Ltd.— Sublease Exemption—CSX Transportation, Inc.

**AGENCY:** Surface Transportation Board. **ACTION:** Petition for exemption.

**SUMMARY:** The Board grants an exemption, under 49 U.S.C. 10502, from

the prior approval requirements of 49 U.S.C. 10902 for Iowa Interstate Railroad, Ltd. (IAIS), a Class II carrier, to sublease from CSX Transportation, Inc. (CSXT), and operate a line of railroad totaling approximately 31.9 miles. The rail line, presently leased and operated by CSXT extends from milepost BIF 95, in Utica, IL, to milepost BIF 126.9, in Henry, IL. **DATES:** This exemption will be effective on February 3, 2006. Petitions to stay must be filed by January 25, 2006. Petitions to reopen must be filed by February 7, 2006.

ADDRESSES: Send an original and 10 copies of all pleadings, referring to STB Finance Docket No. 34796, to: Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423–0001. In addition, one copy of each pleading must be served on Edward J. Krug, Krug Law Firm, P.L.C., 401 First Street, SE., P.O. Box 186, Cedar Rapids, IA 52406–0186.

**FOR FURTHER INFORMATION CONTACT:** Eric S. Davis, (202) 565–1608 [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1–800–877–8339].

# SUPPLEMENTARY INFORMATION:

Additional information is contained in the Board's decision. To purchase a copy of the full decision, write to, email or call: ASAP Document Solutions, 9332 Annapolis Rd., Suite 103, Lanham, MD 20706; e-mail *asapdc@verizon.net;* telephone (202) 306–4004. [Assistance for the hearing impaired is available through FIRS at 1–800–877–8339].

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

Decided: January 10, 2006.

By the Board, Chairman Buttrey and Vice Chairman Mulvey.

## Vernon A. Williams,

Secretary. [FR Doc. E6-421 Filed 1-17-06; 8:45 am] BILLING CODE 4915-01-P

# DEPARTMENT OF THE TREASURY

#### Internal Revenue Service

[REG-105606-99; REG-161424-01]

#### Proposed Collection; Comment Request for Regulation Project

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

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

**SUMMARY:** The Department of the Treasury, as part of its continuing effort

to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104–13 (44 U.S.C. 3506(c)(2)(A)).

Currently, the IRS is soliciting comments concerning REG-161424-01 (Final), Information Reporting for Qualified Tuition and Related Expenses; Magnetic Media Filing Requirements for Information Returns, and REG-105316-98 (Final), Information Reporting for Payments of Interest on Qualified Education Loans; Magnetic Media Filing **Requirements for Information (TD** 8992).

**DATES:** Written comments should be received on or before March 20, 2006 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224. FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of regulations should be directed to Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the internet. at Allan.M.Hopkins@irs.gov. SUPPLEMENTARY INFORMATION:

Title: REG-161424-01 (Final), Information Reporting for Qualified Tuition and Related Expenses; Magnetic Media Filing Requirements for Information Returns, and REG-105316-98 (Final), Information Reporting for Payments of Interest on Qualified Education Loans; Magnetic Media Filing Requirements for Information.

OMB Number: 1545–1678.

Regulation Project Numbers: REG-105316–98 and ŔEG–161424–01.

Abstract: These regulations relate to the information reporting requirements in section 6050S of the Internal Revenue Code for payments of qualified tuition and related expenses and interest on qualified education loans. These regulations provide guidance to eligible education institutions, insurers, and payees required to file information returns and to furnish information statements under section 6050S.

*Current Actions:* There is no change to this existing regulation.

Type of review: Extension of OMB approval.

Affected Public: Business or other forprofit organizations, and not-for-profit institutions.

The burden is reflected in the burdens for Form 1098-T and Form 1098-E.

Estimated total annual reporting burden for 2005 for Form 1098-T: 4.848.090 hours.

Estimated average annual burden hours per response for Form 1098-T: 13 minutes.

Estimated number of responses for 2002 for Form 1098-T: 21,078,651.

Estimated total annual reporting burden for 2005 for Form 1098-E: 1,051,357 hours.

Estimated average annual burden hours per response for Form 1098-E: 7 minutes.

Estimated number of responses for 2005 for Form 1098-E: 8,761,303.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record.

Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information: (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: December 15, 2005. Glenn Kirkland,

IRS Reports Clearance Officer. [FR Doc. E6-428 Filed 1-17-06; 8:45 am]

BILLING CODE 4830-01-P

## UNITED STATES INSTITUTE OF PEACE

## Announcement of the Spring 2006 **Solicited Grant Competition Grant** Program

**AGENCY:** United States Institute of Peace. ACTION: Notice.

**SUMMARY:** The Agency Announces its Upcoming Spring 2006 Solicited Grant Competition. The Solicited Grant competition is restricted to projects that fit specific themes and topics identified in advance by the Institute of Peace.

The themes and topics for the Spring 2006 Solicited competition are:

 Solicitation A: Promoting Private Sector Economic Recovery in Countries **Emerging from Violent Conflict** 

• Solicitation B: Electoral Politics and Islamic Political Parties and Groups in **Muslim Majority Countries** 

*Deadline:* March 1, 2006. Application Material Available on Request and at http://www.usip.org/grants.

**DATES:** Receipt of Application: March 1, 2006. Notification Date: September 30, 2006.

**ADDRESSES:** For more information and an application package: United States Institute of Peace, Grant Program-Solicited Grants, 1200 17th Street, NW., Suite 200, Washington, DC 20036-3011, (202) 429-3842 (phone), (202) 833-1018 (fax), (202) 457-1719 (TTY), e-mail grants@usip.org.

FOR FURTHER INFORMATION CONTACT:  $\operatorname{The}$ Grant Program. Phone (202)-429-3842. e-mail: grants@usip.org.

Dated: January 12, 2006.

# Michael Graham.

Vice President for Administration. [FR Doc. 06-408 Filed 1-17-06; 8:45 am] BILLING CODE 6820-AR-M

## UNITED STATES INSTITUTE OF PEACE

## Announcement of the Spring 2006 **Unsolicited Grant Competition Grant** Program

**AGENCY:** United States Institute of Peace. **ACTION:** Notice.

**SUMMARY:** The Agency announces its Upcoming Unsolicited Grant Program, which offers support for research, education and training, and the dissemination of information on international peace and conflict resolution. The Unsolicited competition is open to any project that falls within the Institute's broad mandate of international conflict resolution.