

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. 34847, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, one copy of each pleading must be served on Robert Patison, 302 North Sheridan Street, Corona, CA 92880-2067.

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

Decided: April 11, 2006.

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

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

[FR Doc. E6-5647 Filed 4-19-06; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 34851]

#### **Nittany and Bald Eagle Railroad Company—Temporary Trackage Rights Exemption—Norfolk Southern Railway Company**

Norfolk Southern Railway Company (NSR) has agreed to grant non-exclusive, overhead, temporary trackage rights to Nittany and Bald Eagle Railroad Company (N&BE), over a portion of NSR's line between Driftwood, PA, at or near milepost 139.2, and Lock Haven, PA, at or near milepost 194.2, a distance of approximately 55 miles.<sup>1</sup>

The transaction is scheduled to be consummated on a date mutually agreed to in writing between N&BE and NSR, but shall occur no earlier than April 7, 2006, the effective date of the exemption (7 days after the exemption was filed). The temporary trackage rights will expire on December 30, 2006.

The purpose of this transaction is to allow N&BE adequate bridge train service for temporary, seasonal traffic

originating on the N&BE for delivery to an off-line destination.

As a condition to this exemption, any employees affected by the acquisition of temporary trackage rights will be protected by the conditions imposed in *Norfolk and Western Ry. Co.-Trackage Rights-BN*, 354 I.C.C. 605 (1978), as modified in *Mendocino Coast Ry., Inc.-Lease and Operate*, 360 I.C.C. 653 (1980), and any employees affected by the discontinuance of these temporary trackage rights will be protected by the conditions set out in *Oregon Short Line R. Co.-Abandonment—Goshen*, 360 I.C.C. 91 (1979).

This notice is filed under 49 CFR 1180.2(d)(8). If it 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. 34732, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, one copy of each pleading must be served on Richard R. Wilson, Esq., 127 Lexington Avenue, Suite 100, Altoona, PA 16601.

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

Decided: April 12, 2006.

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

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

[FR Doc. E6-5738 Filed 4-19-06; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### **Submission for OMB Review; Comment Request**

April 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 May 22, 2006 to be assured of consideration.

### **Internal Revenue Service (IRS)**

*OMB Number:* 1545-1225.

*Type of Review:* Extension.

*Title:* Notice of Plan Merger or Consolidation, Spin-off, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business.

*Form:* IRS Form 5310-A.

*Description:* Plan administrators are required to notify IRS of any plan mergers, consolidations, spin-offs, or transfers of plan assets or liabilities to another plan. Employers are required to notify IRS of separate lines of business for their deferred compensation plans. Form 5310-A is used to make these notifications.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 158,800 hours.

*OMB Number:* 1545-1434.

*Type of Review:* Extension.

*Title:* CO-26-96 (Final) Regulations Under Section 382 of the Internal Revenue Code of 1986; Application of Section 382 in Short Taxable Years and With Respect to Controlled Groups.

*Description:* Section 382 limits the amount of income that can be offset by loss carryovers after an ownership change. These regulations provide rules for applying section 382 in the case of short taxable years and with respect to controlled groups.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 875 hours.

*OMB Number:* 1545-1503.

*Type of Review:* Extension.

*Title:* Revenue Procedure 96-53, Section 482—Allocations Between Related Parties.

*Description:* The information requested in sections 4.02, 5, 8.02, 9, 11.01, 11.02(1), 11.04, 11.07 and 11.08 is required to enable the Internal Revenue Service to give advice on filing Advance Pricing Agreement applications, to process such applications and negotiate agreements, and to verify compliance with agreements and whether agreements require modification.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 8,200 hours.

*OMB Number:* 1545-1540.

*Type of Review:* Extension.

*Title:* REG-106871-00 (Final) Reporting Requirements for Widely Held Fixed Investment Trusts (TD 9241).

<sup>1</sup> In conjunction with its Notice of Exemption, N&BE filed a motion for a protective order to cover the written agreement between N&BE and NSR, the Temporary Trackage Rights Agreement. In a decision served on April 12, 2006, the Board granted the motion for a protective order, finding that N&BE's motion conformed to the Board's rules at 49 CFR 1104.14, governing protective orders to maintain the confidentiality of materials submitted to the Board. An unredacted version of the agreement was subject to the Protective Order and Undertakings, ensuring that the parties' confidential information would be used solely for this proceeding and not for other purposes.

*Description:* The regulations clarify the reporting requirements of trustees and middlemen involved with widely held fixed investment trusts.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 2,400 hours.

*OMB Number:* 1545–1673.

*Type of Review:* Revision.

*Title:* Revenue Procedure 2003–44—Employee Plans Compliance Resolution System (RP 2002–47—revised).

*Description:* The information requested in this revenue procedure is required to enable the Commissioner, Tax Exempt and Government Entities Division of the Internal Revenue Service to make determinations on the issuance of various types of closing agreements and compliance statements. The issuance of these agreements and statements allows individual plans to maintain their tax-qualified status. As a result, the favorable tax treatment of the benefits of the eligible employees is retained.

*Respondents:* Individuals or households; Business or other for-profit; Not-for-profit institutions; State, local or tribal government.

*Estimated Total Burden Hours:* 56,272 hours.

*OMB Number:* 1545–1971.

*Type of Review:* Extension.

*Title:* Household Employment Taxes.

*Form:* IRS Schedule H (Form 1040).

*Description:* Schedule H (Form 1040) is used by individuals to report their employment taxes. The data is used to verify that the items reported on the form is correct and also for general statistical use.

*Respondents:* Individuals or households and Business or other for-profit.

*Estimated Total Burden Hours:* 71,925 hours.

*OMB Number:* 1545–1972.

*Type of Review:* Extension.

*Title:* Supplemental Income and Loss.

*Form:* IRS Schedule E (Form 1040).

*Description:* Schedule E (Form 1040) is used by individuals to report their supplemental income. The data is used to verify that the items reported on the form is correct and also for general statistical use.

*Respondents:* Individuals or households and Business or other for-profit.

*Estimated Total Burden Hours:* 284,599 hours.

*OMB Number:* 1545–1973.

*Type of Review:* Extension.

*Title:* Net Profit From Business.

*Form:* IRS Schedule C–EZ (Form 1040).

*Description:* Schedule C–EZ (Form 1040) is used by individuals to report

their employment taxes. The data is used to verify that the items reported on the form is correct and also for general statistical use.

*Respondents:* Individuals or households and Business or other for-profit.

*Estimated Total Burden Hours:* 1,027,515 hours.

*OMB Number:* 1545–1975.

*Type of Review:* Extension.

*Title:* Profit or Loss from Farming.

*Form:* IRS Schedule F, Parts 1 & 2 (Form 1040).

*Description:* Schedule F (Form 1040) is used by individuals to report their employment taxes. The data is used to verify that the items reported on the form is correct and also for general statistical use.

*Respondents:* Individuals or households and Business or other for-profit.

*Estimated Total Burden Hours:* 7,796,240 hours.

*OMB Number:* 1545–1976.

*Type of Review:* Extension.

*Title:* Profit or Loss from Farming.

*Form:* IRS Schedule F, Parts 2 & 3 (Form 1040).

*Description:* Schedule F (Form 1040) is used by individuals to report their employment taxes. The data is used to verify that the items reported on the form is correct and also for general statistical use.

*Respondents:* Individuals or households and Business or other for-profit.

*Estimated Total Burden Hours:* 49,356 hours.

*OMB Number:* 1545–1987.

*Type of Review:* Extension.

*Title:* Notice 138529–05 Section 1503(d) Failure to File Relief.

*Description:* Treasury regulation section 1.1503–2(b) provides that a dual consolidated loss of a dual resident corporation cannot offset the taxable income of any domestic affiliate in the taxable year in which the loss is recognized or in any other taxable year. To implement this general rule and its exceptions, Treas. Reg section 1.1503–2, 1.1503–2A, and 1.1503–2T require various filings to be included in a timely filed tax return. Taxpayers that fail to include section 1503(d) filings on a timely basis are currently required to request an extension of time to file under the provisions of section 301.9100–1 through 301.9100–3. This Notice announces that taxpayers will not be required to request extensions for most section 1503(d) filings if they can demonstrate that the failure to timely file was due to reasonable cause and not willful neglect.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 1,238 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.

**Michael A. Robinson,**

*Treasury PRA Clearance Officer.*

[FR Doc. E6–5912 Filed 4–19–06; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 13, 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 May 22, 2006 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545–0168.

*Type of Review:* Extension.

*Title:* Application for Exemption from Self-Employment Tax Use by Ministers, Members of Religious Orders and Christian Science Practitioners.

*Form:* IRS Form 4361.

*Description:* Form 4361 is used by ministers, members of religious orders, or Christian Science practitioners to file for an exemption from self-employment tax on certain earnings and to certify that they have informed the church or order that they are opposed to the acceptance of certain public insurance benefits.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 10,168 hours.

*OMB Number:* 1545–0441.

*Type of Review:* Extension.

*Title:* Form 6559, Transmitter Report and Summary of Magnetic Media; Form