

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), Yadkin 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 Yadkin's filing of a notice of consummation by November 14, 2007, 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: November 3, 2006.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. E6-19036 Filed 11-13-06; 8:45 am]

BILLING CODE 4915-01-P

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

November 7, 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 December 14, 2006 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1546.

*Type of Review:* Extension.

*Title:* Revenue Procedure 97-33, EFTPS (Electronic Federal Tax Payment System).

*Description:* Some taxpayers are required by regulations issued under

Sec. 6302(h) of the Internal Revenue Code to make Federal Tax Deposits (FTDs) using the Electronic Federal Tax Payment System (EFTPS). Other taxpayers may choose to voluntarily participate in EFTPS. EFTPS requires that a taxpayer complete an enrollment form to provide the information the IRS needs to properly credit the taxpayer's account. Revenue 97-33 provides procedures and information that will help taxpayers to electronically make FTDs and tax payments through EFTPS.

*Respondents:* Businesses, farms, and not-for-profit institutions.

*Estimated Total Burden Hours:*  
278,622 hours.

*OMB Number:* 1545-0052.

*Type of Review:* Extension.

*Title:* Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation, and Form 4720, Return of Certain Excise Taxes on Charities.

*Form:* 990-PF and 4720.

*Description:* IRC section 6033 requires all private foundations, including section 4947(a)(1) trusts treated as private foundations, to file an annual information return. Section 53.4940-1(a) of the Income Tax Regulations requires that the tax on net investment income be reported on the return filed under section 6033. Form 990-PF is used for this purpose. Section 6011 requires a report of taxes under Chapter 42 of the Code for prohibited acts by private foundation and certain related parties. Form 4720 is used by foundations and/or related persons to report prohibited activities in detail and pay the tax on them.

*Respondents:* Not-for-profit institutions.

*Estimated Total Burden Hours:*  
11,029,293 hours.

*OMB Number:* 1545-0687.

*Title:* Exempt Organization Business Income Tax Return.

*Type of Review:* Extension.

*Form:* 990-T.

*Description:* Form 990-T is needed to compute the section 511 tax on unrelated business income of a charitable organization. IRS uses the information to enforce the tax.

*Respondents:* Not-for-profit institutions.

*Estimated Total Burden Hours:*  
5,271,224 hours.

*OMB Number:* 1545-2020.

*Title:* Information Returns Required with Respect to Certain Foreign Corporations and Certain Foreign-Owned Domestic Corporations.

*Type of Review:* Extension.

*Description:* This document contains final and temporary regulations that

provide guidance under section 6038 and 6038A of the Internal Revenue Code. The final regulations under Sec. 1.6038-2 are revised to remove and replace obsolete references to a form and IRS offices. The temporary regulations clarify the information required to be furnished regarding certain related party transactions of certain foreign corporations and certain foreign-owned domestic corporations. Specifically, in addition to the types of transactions listed in Sec. 1.6038-2(f)(11) taxpayers are required to report the sales of tangible property other than stock in trade on Form 5471.

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

*Estimated Total Burden Hours:* 1,250 hours.

*OMB Number:* 1545-0212.

*Title:* Application for Extension of Time to File Certain Employee Plan Returns.

*Type of Review:* Extension.

*Form:* 5558.

*Description:* This form is used by employers to request an extension of time to file the employee plan annual information return/report (Form 5500 series) or employee plan excise tax return (Form 5330). The data supplied on Form 5558 is used to determine if such extension of time is warranted.

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

*Estimated Total Burden Hours:*  
185,724 hours.

*OMB Number:* 1545-0028.

*Title:* Employer's Annual Federal Unemployment (FUTA) Tax Return (Form 940).

*Type of Review:* Revision.

*Form:* 940.

*Description:* IRC section 3301 imposes a tax on employees based on the first \$7,000 of taxable annual wages paid to each employee. IRS uses the information reported on Forms 940 and 940-PR (Puerto Rico) to ensure that employers have reported and figured the correct FUTA Wages and tax. There is a decrease in burden due to the net decrease of 25 line items from Form 940 and an increase of 6 line items on the 940 worksheet.

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

*Estimated Total Burden Hours:*  
16,695,730 hours.

*OMB Number:* 1545-0123.

*Title:* Form 1120, U.S. Corp. Income Tax Return, Schedule D, Capital Gains and Losses, Schedule H, Section 280H Limitations for a Personal Service Corporation (PSC).

*Type of Review:* Extension.

*Form:* 1120.

*Description:* Form 1120 is used by corporations to compute their taxable income and tax liability. Schedule D (Form 1120) is used by corporations to report gains and losses from the sale of capital assets. Schedule PH (Form 1120) is used by personal holding companies to figure the personal holding company tax under section 541. Schedule H (Form 1120) is used by personal service corporations to determine if they have met the minimum distribution requirements of section 280H. Schedule N (1120) is used by corporations that have assets in or business operations in a foreign country or a U.S. possession. The IRS uses these forms to determine corporate tax liability.

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

*Estimated Total Burden Hours:* 370,939,155 hours.

*OMB Number:* 1545-0196.

*Title:* Split-Interest Trust Information Return.

*Type of Review:* Extension.

*Form:* 5227.

*Description:* The data reported is used to verify that the beneficiaries of a charitable remainder trust include the correct amounts in their tax returns, and that the split-interest trust is not subject to private foundation taxes.

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

*Estimated Total Burden Hours:* 10,051,150 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.*

[FR Doc. E6-19119 Filed 11-13-06; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8879-S

**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 Form 8879-S, IRS e-file Signature Authorization for Form 1120S.

**DATES:** Written comments should be received on or before January 16, 2007 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 the form and instructions should be directed to R. Joseph Durbala, (202) 622-3634, at Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* IRS e-file Signature Authorization for Form 1120S.

*OMB Number:* 1545-1863.

*Form Number:* 8879-S.

*Abstract:* Form 8879-S authorizes an officer of a corporation and an electronic return originator (ERO) to use a personal identification number (PIN) to electronically sign a corporation's electronic income tax return and, if applicable, Electronic Funds Withdrawal Consent.

*Current Actions:* There are no changes being made to the form at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses or other for-profit organizations.

*Estimated Number of Respondents:* 11,360.

*Estimated Time per Respondent:* 6 hours, 32 minutes.

*Estimated Total Annual Burden Hours:* 74,181.

*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: October 24, 2006.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. E6-19124 Filed 11-13-06; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 4506

**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 Form 4506, Request for Copy or Transcript of Tax Form.

**DATES:** Written comments should be received on or before January 16, 2007 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 the form and instructions should be directed to R. Joseph Durbala, (202) 622-3634, or at Internal Revenue Service, room 6516, 1111 Constitution