

**DEPARTMENT OF TRANSPORTATION****Surface Transportation Board****[STB Finance Docket No. 34880]****Union Pacific Railroad Company—  
Trackage Rights Exemption—BNSF  
Railway Company**

BNSF Railway Company (BNSF) has agreed to grant overhead trackage rights to Union Pacific Railroad Company (UP) over BNSF's rail line between BNSF milepost 0.69 near Portland, OR, and BNSF milepost 8.1 near North Portland Junction, OR, a distance of approximately 7.41 miles.

The transaction was scheduled to be consummated on or after June 1, 2006, but consummation could lawfully occur no earlier than June 2, 2006, the effective date of the exemption (7 days after the exemption was filed).<sup>1</sup>

The purpose of the trackage rights is to create an additional overhead routing for UP trains in the Portland, OR area.

As a condition to this exemption, any employees affected by the 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).

This notice is filed under 49 CFR 1180.2(d)(7). If the 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. 34880, 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 Robert T. Opal, General Commerce Counsel, 1400 Douglas Street, STOP 1580, Omaha, NE 68179.

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

Decided: June 7, 2006.

<sup>1</sup> A decision served on June 5, 2006, denied a petition to stay the operation of the notice of exemption filed by John D. Fitzgerald, for and on behalf of the United Transportation Union—General Committee of Adjustment. Dennis R. Pierce filed a letter on June 5, 2006, on behalf of the Brotherhood of Locomotive Engineers and Trainmen—General Committee of Adjustment in support of the stay request of Mr. Fitzgerald.

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

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

[FR Doc. E6-9250 Filed 6-13-06; 8:45 am]

**BILLING CODE 4915-01-P**

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

June 8, 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 July 14, 2006 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0996.

*Type of Review:* Extension.

*Title:* Required Distributions From Retirement Plans.

*Description:* The regulations relate to the required minimum distributions from qualified plans, individual retirement plans, deferred compensation plans under section 457, and section 403(b) annuity contracts, custodial accounts, and retirement income accounts.

*Respondents:* State, local, or tribal governments, not-for-profit institutions.

*Estimated Total Burden Hours:* 8,400 hours.

*OMB Number:* 1545-1480.

*Type of Review:* Extension.

*Title:* Hedging Transactions.

*Description:* The information is required by the IRS to aid it in administering the law and to prevent manipulation. The information will be used to verify that a taxpayer is properly reporting his or her business hedging transactions.

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

*Estimated Total Burden Hours:* 171,050 hours.

*OMB Number:* 1545-1541.

*Type of Review:* Extension.

*Title:* Revenue Procedure 97-27, Changes in Methods of Accounting.

*Description:* The information requested in sections 6, 8, and 13 of Revenue Procedure 97-27 is required in order for the Commissioner to determine whether the taxpayer properly is requesting to change his or her method of accounting and the terms and conditions of that change.

*Respondents:* Business or other for-profit institutions, individuals or households, not-for-profit institutions, and farms.

*Estimated Total Burden Hours:* 9,083 hours.

*OMB Number:* 1545-0770.

*Type of Review:* Extension.

*Title:* Transfers of Securities Under Certain Agreements.

*Description:* Section 1058 of the Internal Revenue Code provides tax-free treatment for transfers of securities pursuant to a securities lending agreement. The agreement must be in writing and is used by the taxpayer, in a tax audit situation, to justify non-recognition treatment of gain or loss on the exchange of securities.

*Respondents:* Business or other for-profit and non-profit institutions, individuals and households.

*Estimated Total Burden Hours:* 9,781 hours.

*OMB Number:* 1545-0239.

*Type of Review:* Extension.

*Title:* Statement by Person(s) Receiving Gambling Winnings.

*Form:* Form 5754.

*Description:* Section 3402(q)(6) of the Internal Revenue Code requires a statement by persons receiving certain gambling winnings when that person is not the winner or is one of a group of winners. It enables the payer to properly apportion the winnings and withheld tax on Form W-2G. The IRS uses the information on Form W-2G to ensure that recipients are properly reporting their income.

*Respondents:* Business or other for-profit and non-profit institutions, individuals and households, not-for-profit institutions.

*Estimated Total Burden Hours:* 40,800 hours.

*OMB Number:* 1545-1820.

*Type of Review:* Extension.

*Title:* Revenue Procedure 2003-33, Section 9100 Relief for 338 Elections.

*Description:* Pursuant to 301.9100-3 of the Procedure and Administration Regulations, this procedure grants certain taxpayers an extension of time to file an election described in 338(a) or 338(h)(10) of the Internal Revenue Code to treat the purchase of the stock of a corporation as an asset acquisition.

*Respondents:* Business or other for-profit and non-profit institutions, individuals and households.