

pertains to the modified trackage rights described in STB Finance Docket No. 34554 (Sub-No. 2)<sup>2</sup> to permit the trackage rights to expire on or about December 31, 2005, in accordance with the agreement of the parties,<sup>3</sup> subject to the employee protective conditions set forth in *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979).

**DATES:** This exemption is effective on April 24, 2005. Petitions to stay must be filed by April 4, 2005. Petitions to reopen must be filed by April 14, 2005.

**ADDRESSES:** An original and 10 copies of all pleadings referring to STB Finance Docket No. 34554 (Sub-No. 3) must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, a copy of all pleadings must be served on petitioner's representative: Robert T. Opal, 1400 Douglas Street, STOP 1580, Omaha, NE 68179.

**FOR FURTHER INFORMATION CONTACT:** Joseph H. Dettmar (202) 565-1609. [Federal Information Relay Service (FIRS) for the hearing impaired: 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, e-mail or call: ASAP Document Solutions, 9332 Annapolis Rd., Suite 103, Lanham, MD 20706; e-mail [asapdc@verizon.net](mailto: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: March 17, 2005.

By the Board, Chairman Nober, Vice Chairman Buttrey, and Commissioner Mulvey.

**Vernon A. Williams,**  
Secretary.

[FR Doc. 05-5811 Filed 3-24-05; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

March 17, 2005.

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 April 25, 2005 to be assured of consideration.

### Internal Revenue Service (IRS)

**OMB Number:** 1545-1395.

**Form Number:** Form 8838.

**Type of Review:** Extension.

**Title:** Consent To Extend the Time To Assess Tax Under Section 367—Gain Recognition Agreement.

**Description:** Form 8838 is used to extend the statute of limitations for U.S. persons who transfer stock or securities to a foreign corporation. The form is filed when the transferor makes a gain recognition agreement. This agreement allows the transferor to defer the payment of tax on the transfer. The IRS uses Form 8838 so that it may assess tax against the transferor after the expiration of the original statute of limitations.

**Respondents:** Individuals or Households, Business or other for-profit.

**Estimated Number of Respondents/Recordkeepers:** 1,000.

**Estimated Burden Hours Respondent/Recordkeeper:**

Recordkeeping—4 hrs 18 min.

Learning about the law or the form—1 hr 53 min.

Preparing the form—2 hrs and 2 min.  
Copying, assembling, and sending the form to the IRS—16 min.

**Frequency of Response:** On Occasion.  
**Estimated Total Reporting Burden:** 8,230 Hours.

**OMB Number:** 1545-1420.

**Form Number:** Form 8849.

**Type of Review:** Extension.

**Title:** Claim for Refund of Excise Taxes.

**Description:** IRC sections 6402, 6404, and sections 301.6402-2, 301-6404-3 of the regulations, allow for refunds of taxes (except Income taxes) or refund, abatement, or credit of interest, penalties, and additions to tax in the event of errors or certain actions by IRS. Form 8849 is used by taxpayers to claim refunds of excise taxes.

**Respondents:** Individuals or Households, Business or other for-profit, Not-for-profit institutions, Farms, Federal Government, State, local or tribal government.

**Estimated Number of Respondents:** 125,292.

**Estimated Burden Hours Respondent:** 14 Hours and 56 Minutes.

**Frequency of response:** Quarterly, Annually.

**Estimated Total Reporting Burden:** 1,871,713 Hours.

**Clearance Officer:** Glenn P. Kirkland, (202) 622-3428, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

**OMB Reviewer:** Joseph F. Lackey, Jr., (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Christopher Davis,**

Treasury PRA Assistant.

[FR Doc. 05-5927 Filed 3-24-05; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

March 15, 2005.

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, Pub. L. 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.

<sup>2</sup> On January 25, 2005, Union Pacific Railroad Company (UP) concurrently filed a verified notice of exemption under the Board's class exemption procedures at 49 CFR 1180.2(d)(7). The notice covered the agreement by BNSF to extend the expiration date of the local trackage rights granted to UP over BNSF's line of railroad between BNSF milepost 579.3 near Mill Creek, OK, and BNSF milepost 631.1 near Joe Junction, TX, a distance of approximately 51 miles. UP submits that the trackage rights are only temporary rights, but, because they are "local" rather than "overhead" rights, they do not qualify for the Board's new class exemption for temporary trackage rights at 49 CFR 1180.2(d)(8). See *Union Pacific Railroad Company—Temporary Trackage Rights Exemption—BNSF Railway Company*, STB Finance Docket No. 34554 (Sub-No. 2) (STB served Feb. 11, 2005).

<sup>3</sup> The original trackage rights granted in *Union Pacific Railroad Company—Trackage Rights Exemption—The Burlington Northern and Santa Fe Railway Company*, STB Finance Docket No. 34554 (STB served Oct. 7, 2004), also extended between BNSF milepost 579.3 near Mill Creek, OK, and BNSF milepost 631.1 near Joe Junction, TX. By decision served November 24, 2004, in STB Finance Docket No. 34554 (Sub-No. 1), the Board granted an exemption to permit the trackage rights granted in STB Finance Docket No. 34554 to expire. At that time, it was anticipated by the parties that the rights would expire on or about December 31, 2004. However, this authority had not been exercised at the time of filing of the notice of exemption in STB Finance Docket No. 34554 (Sub-No. 2) for an extension of the expiration date.