

windshield post to meet the requirements of this standard.

**Standard No. 118 Power-Operated Window, Partition, and Roof Panel Systems:** Inspection of all vehicles and modification or deactivation of any remote activation features that cause the system not to conform to the standard.

**Standard No. 208 Occupant Crash Protection:** (a) Installation of U.S.-model knee bolsters; and (b) inspection of all vehicles and replacement of any non U.S.-model air bag system components, including all warning systems, warning labels and telltales, with U.S.-model components on vehicles not already so equipped.

**Standard No. 209 Seat Belt Assemblies:** Inspection of all vehicles and replacement of any non U.S.-model seat belt components on vehicles not already so equipped.

All comments received before the close of business on the closing date indicated above will be considered, and will be available for examination in the docket at the above addresses both before and after that date. To the extent possible, comments filed after the closing date will also be considered. Notice of final action on the petition will be published in the **Federal Register** pursuant to the authority indicated below.

**Authority:** 49 U.S.C. 30141(a)(1)(A) and (b)(1); 49 CFR 593.8; delegations of authority at 49 CFR 1.50 and 501.8.

Issued on: May 8, 2008.

**Claude H. Harris,**

*Director, Office of Vehicle Safety Compliance.*

[FR Doc. E8-10729 Filed 5-13-08; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 35125]

#### Dakota, Minnesota & Eastern Railroad Corporation—Acquisition Exemption—Line of BNSF Railway Company

**AGENCY:** Surface Transportation Board, DOT.

**ACTION:** Notice of exemption.

**SUMMARY:** Under 49 U.S.C. 10502, the Board is granting a petition for exemption from the prior approval requirements of 49 U.S.C. 10902 for Dakota, Minnesota & Eastern Railroad Corporation to acquire from BNSF Railway Company an approximately 3.5-mile rail line, known as the Yale Extension, extending from milepost 145.0 to milepost 148.5 in Yale, SD. The exemption is subject to employee protective conditions.

**DATES:** The exemption will be effective on June 13, 2008. Petitions to stay must be filed by May 29, 2008. Petitions to reopen must be filed by June 9, 2008.

**ADDRESSES:** An original and 10 copies of all pleadings, referring to STB Finance Docket No. 35125, must be filed with the Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001. In addition, one copy of all pleadings must be served on petitioner's representative: William C. Sippel, Fletcher & Sippel LLC, 29 North Wacker Drive, Suite 920, Chicago, IL 60606-2832.

#### FOR FURTHER INFORMATION CONTACT:

Joseph H. Dettmar, (202) 245-0395. [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. Board decisions and notices are available on our Web site at <http://www.stb.dot.gov>.

Decided: May 8, 2008.

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

**Anne K. Quinlan,**

*Acting Secretary.*

[FR Doc. E8-10833 Filed 5-13-08; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 7, 2008.

The Department of the Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the date of publication of this notice. 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, and 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before June 13, 2008 to be assured of consideration.

#### Internal Revenue Service (IRS)

**OMB Number:** 1545-0731.

**Type of Review:** Extension.

**Title:** PS-262-82 (Final) Definition of an S Corporation.

**Description:** The regulations provide the procedures and the statements to be filed by certain individuals for making the election under section 1361(d)(2), the refusal to consent to that election, or the revocation of that election. The statements required to be filed would be used to verify that taxpayers are complying with requirements imposed by Congress under subchapter S.

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

**Estimated Total Burden Hours:** 1,005 hours.

**OMB Number:** 1545-0988.

**Type of Review:** Extension.

**Title:** Form 8609, Low-Income Housing Credit Allocation Certification, Schedule A (Form 8609) Annual Statement.

**Form:** 8609.

**Description:** Owners of residential low-income rental buildings may claim a low-income housing credit for each qualified building over a 10-year credit period. Form 8609 is used to bet a credit allocation from the housing-credit agency. The form, along with Schedule A, is used by the owner to certify necessary information required by the law.

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

**Estimated Total Burden Hours:** 3,329,400 hours.

**OMB Number:** 1545-2089.

**Type of Review:** Extension.

**Title:** Report of Employer-Owned Life Insurance Contracts.

**Form:** 8925.

**Description:** IRC 6039I requires every policyholder of employer-owned life insurance contracts to file a return showing the number of contracts owned, the total number of employees at the end of the year, the number of such employees insured, and that the policyholder has a valid consent for each insured employee. Form 8925 is used to report this information.

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

**Estimated Total Burden Hours:** 71,360 hours.

**OMB Number:** 1545-1570.

**Type of Review:** Extension.

**Title:** REG-120168-97 (Final)

Preparer Due Diligence Requirements for Determining Earned Income Credit Eligibility.

**Description:** Income tax return preparers who satisfy the due diligence requirements in this regulation will avoid the imposition of the penalty under section 6695(g) of the Internal Revenue Code for returns or claims for refund due after December 31, 1997. The due diligence requirements include soliciting the information necessary to