

[FR Doc. 2012-9422 Filed 4-19-12; 8:45 am]

BILLING CODE 4909-60-M

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[Docket No. FD 35607]

#### Manning Rail, Inc.—Acquisition and Operation Exemption—Manning Grain Company

Manning Rail, Inc. (MRI), a noncarrier, has filed a verified notice of exemption<sup>1</sup> under 49 CFR 1150.31 to acquire from Manning Grain Company (MGC) and operate a 7.1-mile rail line between its point of connection with BNSF Railway Company at milepost 8.1 at or near Fairmont and terminus at milepost 15.2 at or near Burress, in Fillmore County, Neb. (the Line).<sup>2</sup>

The earliest this transaction may be consummated is May 4, 2012, the effective date of the exemption.

MRI certifies that its projected annual revenues as a result of this transaction will not exceed those that would qualify it as a Class III rail carrier and will not exceed \$5 million.

If the verified 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 effectiveness of the exemption. Petitions to stay must be filed no later than April 27, 2012 (at least 7 days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD 35607, must be filed with the Surface Transportation Board, 395 E Street SW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Thomas F. McFarland, Thomas F. McFarland, P.C., 208 South LaSalle Street, Suite 1890, Chicago, IL 60604-1112.

Board decisions and notices are available on our Web site at “[www.stb.dot.gov](http://www.stb.dot.gov).”

Decided: April 17, 2012.

<sup>1</sup> MRI initially filed its verified notice of exemption on March 8, 2012. By decision served on March 20, 2012, the notice was held in abeyance at MRI's request to enable MRI to investigate the history of the line. By letter filed on March 22, 2012, MRI requests that the proceeding be restored to active status.

<sup>2</sup> MGC obtained authority to acquire the Line in *Manning Grain Company—Acquisition and Operation Exemption—Fillmore Western Railway Company*, FD 35612 (STB served Apr. 6, 2012).

By the Board, Rachel D. Campbell,  
Director, Office of Proceedings.

**Jeffrey Herzig,**  
*Clearance Clerk.*

[FR Doc. 2012-9594 Filed 4-19-12; 8:45 am]

BILLING CODE 4915-01-P

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 16, 2012.

The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before May 21, 2012 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestion for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at

*OIRA\_Submission@OMB.EOP.GOV* and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or on-line at *www.PRACOMMENT.gov*.

**FOR FURTHER INFORMATION CONTACT:** Copies of the submission(s) may be obtained by calling (202) 927-5331, email at *PRA@treasury.gov*, or the entire information collection request maybe found at *www.reginfo.gov*.

### Internal Revenue Service (IRS)

**OMB Number:** 1545-0064.

**Type of Review:** Extension without change of a currently approved collection.

**Title:** Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits.

**Form:** 4029.

**Abstract:** Form 4029 is used by members of recognized religious groups to apply for exemption from social security and Medicare taxes under IRC sections 1402(g) and 3127. The information is used to approve or deny exemption from social security and Medicare taxes.

**Affected Public:** Individuals or Households.

**Estimated Total Burden Hours:** 3,792.

**OMB Number:** 1545-0387.

**Type of Review:** Extension without change of a currently approved collection.

**Title:** Application for Filing Information Returns Magnetically/Electronically.

**Form:** 4419.

**Abstract:** Under section 6011(e)(2)(a) of the Internal Revenue Code, any person, including corporations, partnerships, individuals, estates and trusts, who is required to file 250 or more information returns must file such returns magnetically/electronically. Payers required to file on magnetic media or electronically must complete Form 4419 to receive authorization to file.

**Affected Public:** Private Sector: Businesses or other for-profits.

**Estimated Total Burden Hours:** 6,500.

**OMB Number:** 1545-1356.

**Type of Review:** Extension without change of a currently approved collection.

**Title:** TD 8725—Miscellaneous Sections Affected by the Taxpayer Bill of Rights 2 and the Personal Responsibility and Work Opportunity Reconciliation Act of 1996.

**Abstract:** This document contains final regulations relating to joint returns, property exempt from levy, interest, penalties, offers in compromise, and the awarding of costs and certain fees. The regulations reflect changes to the law made by the Taxpayer Bill of Rights 2 and a conforming amendment made by the Personal Responsibility and Work Opportunity Reconciliation Act of 1996. The regulations affect taxpayers with respect to filing of returns, interest, penalties, court costs, and payment, deposit, and collection of taxes.

**Affected Public:** Individuals or Households.

**Estimated Total Burden Hours:** 86.

**OMB Number:** 1545-1685.

**Type of Review:** Extension without change of a currently approved collection.

**Title:** TD 9046—Tax Shelter Disclosure Regulations.

**Abstract:** These regulations finalize the rules relating to the filing by certain taxpayers of a disclosure statement with their Federal tax returns under section 6011(a), the rules relating to the registration of confidential corporate tax shelters under section 6111(d), and the rules relating to the list maintenance requirements under section 6112. These regulations affect taxpayers participating in reportable transactions, persons responsible for registering confidential corporate tax shelters, and organizers and sellers of potentially abusive tax shelters.

*Affected Public:* Private Sector: Businesses or other for-profits.  
*Estimated Total Burden Hours:* 1.

*OMB Number:* 1545–1831.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* TD 9157—Guidance Regarding the Treatment of Certain Contingent Payment Debt Instruments with one or more Payments that are Denominated in, or Determined by Reference to, a Nonfunctional Currency.

*Abstract:* The IRS needs the information from the holder of certain debt instruments in order to alert the agency that the computation of interest income/expense by the holder and issuer will not be consistent. The respondents will be holders of contingent payment debt instruments which require payments to be made in or by reference to foreign currency. The respondents will probably be investment banks, however, may also include others who hold these debt instruments for investments.

*Affected Public:* Private Sector: businesses or other for-profits.

*Estimated Total Burden Hours:* 100.

*OMB Number:* 1545–1953.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* REG–140029–07 (NPRM) Substantiation and Reporting Requirements for Cash and Noncash Charitable Contributions and Deductions.

*Abstract:* These proposed regulations provide guidance concerning substantiation and reporting requirements for cash and noncash charitable contributions under section 170 of the Internal Revenue Code (Code). The regulations reflect the enactment of provisions of the American Jobs Creation Act of 2004 and the Pension Protection Act of 2006. The regulations provide guidance to individuals, partnerships, and corporations that make charitable contributions, and will affect any donor claiming a deduction for a charitable contribution.

*Affected Public:* Individuals or Households.

*Estimated Total Burden Hours:* 226,419.

*OMB Number:* 1545–1956.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Rev. Proc. 2005–51, Revenue Procedure regarding I.R.C. 6707A(e) and Disclosure with the SEC.

*Abstract:* This revenue procedure provides guidance to persons who may

be required to pay certain penalties under sections 6662(h), 6662A, or 6707A of the Internal Revenue Code, and who may be required under section 6707A(e) to disclose those penalties on reports filed with the Securities and Exchange Commission. This revenue procedure describes the report on which the disclosures must be made, the information that must be disclosed, and the deadlines by which persons must make the disclosures on reports filed with the SEC in order to avoid additional penalties under section 6707A(e).

*Affected Public:* Private Sector: businesses or other for-profits.

*Estimated Total Burden Hours:* 430.

*OMB Number:* 1545–2130.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Determination Under Section 860(e)(4) by a Qualified Investment Entity.

*Form:* 8927.

*Abstract:* The American Jobs Creation Act of 2004 (AJCA) expanded the meaning of the term “determination” to include self-determinations made by a regulated investment company (RIC) or a real estate investment trust (REIT). IRC section 860(g) provides that no deficiency dividend deduction shall be allowed under IRC section 860(a) unless a claim is filed within 120 days after the date of the determination. Form 8927 is used by the RIC or REIT to establish the date of determination under IRC section 860(e)(4).

*Affected Public:* Individual or Households.

*Estimated Total Burden Hours:* 140.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2012–9501 Filed 4–19–12; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 16, 2012.

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**DATES:** Comments should be received on or before May 21, 2012 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect

of the information collection, including suggestion for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.GOV](mailto:OIRA_Submission@OMB.EOP.GOV) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or on-line at [www.PRACOMMENT.gov](http://www.PRACOMMENT.gov).

### FOR FURTHER INFORMATION CONTACT:

Copies of the submission(s) may be obtained by calling (202) 927–5331, email at [PHA@treasury.gov](mailto:PHA@treasury.gov), or the entire information collection request may be found at [www.reginfo.gov](http://www.reginfo.gov).

### Bureau of the Public Debt (BPD)

*OMB Number:* 1535–0036.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Application by Voluntary Guardian of Incapacitated Owner of United States Savings Bonds/Notes.

*Form:* PD F 2513.

*Abstract:* Used by voluntary guardian of incapacitated bond owner(s) to establish right to act on behalf of owner.

*Affected Public:* Individuals or Households.

*Estimated Total Burden Hours:* 2,600.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2012–9490 Filed 4–19–12; 8:45 am]

**BILLING CODE 4810–39–P**

## DEPARTMENT OF THE TREASURY

### Office of Foreign Assets Control

### Additional Designations, Foreign Narcotics Kingpin Designation Act

**AGENCY:** Office of Foreign Assets Control, Treasury.

**ACTION:** Notice.

**SUMMARY:** The U.S. Department of the Treasury’s Office of Foreign Assets Control (“OFAC”) is publishing the names of 2 individuals and 16 entities whose property and interests in property have been blocked pursuant to the Foreign Narcotics Kingpin Designation Act (“Kingpin Act”) (21 U.S.C. 1901–1908, 8 U.S.C. 1182).

**DATES:** The designation by the Director of OFAC of the two individuals and 16 entities identified in this notice pursuant to section 805(b) of the Kingpin Act is effective on April 12, 2012.

**FOR FURTHER INFORMATION CONTACT:** Assistant Director, Sanctions